

**Board of Education Regular Meeting**  
**January 11, 2021 6:30 PM**  
Remotely

- I. **MEETING CALLED TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **RECOGNITIONS/GOOD NEWS AWARDS**
  - III.1. **Proclamation in Honor of School Board Appreciation Week**
  - III.2. **Good News Awards**
- IV. **REPORTS/PRESENTATIONS/DISCUSSIONS**
  - IV.1. **N.O.O.K. Report**
  - IV.2. **Teaching & Learning Spotlight**
  - IV.3. **Construction Report**
  - IV.4. **State of the District Annual Report FY 2019-20**
  - IV.5. **Derek Young Culture Strategies and Retreat**
- V. **APPROVAL OF BOARD AGENDA**
- VI. **APPROVAL OF CONSENT AGENDA**
  - VI.1. **Minutes of Board Meeting dated November 9, 2020**
  - VI.2. **2020 LEA Compliance Report**
  - VI.3. **Budget Amendments**
- VII. **BUSINESS BEFORE THE BOARD**
  - VII.1. **Audit Reports 2019-20**
  - VII.2. **Calendar FY 2021-22**
  - VII.3. **New Policy: Threat Assessment Team (3.204) - *1st Reading***
  - VII.4. **New Policy: COVID-19 Sick Leave 5.3023 - *1st Reading***
  - VII.5. **Policy Revision: Procedural Due Process (6.302) - *1st Reading***
  - VII.6. **Policy Revision: Admission of Suspended or Expelled Students (6.318) - *1st Reading***

VII.7. **Policy Revision: Promoting Student Welfare (6.400) - Replacing Guidance Program (6.400), Student Health Services (6.401), Student Psychological Services (6.406) and Student Social Services (6.407) - 1st Reading**

VII.8. **Policy Revision: Physical Examinations and Immunizations (6.402) - 1st Reading**

VII.9. **Policy Revision: Emergency Contact Information (6.410) - 1st Reading**

VII.10. **Policy Revision: Students with Disabilities - Special Education Services (6.500) - 1st Reading**

VII.11. **Authorization for Executive Committee to Negotiate for Potential Site for Maintenance/Transportation Facility**

VIII. **DIRECTOR OF SCHOOLS REPORT**

IX. **UPDATES**

IX.1. **Teaching and Learning**

IX.2. **Finance and Administration**

X. **ANNOUNCEMENTS**

XI. **ADJOURNMENT**



**PROCLAMATION  
SCHOOL BOARD APPRECIATION WEEK  
JANUARY 24-30, 2021**

**WHEREAS**, an excellent public education system is vital to the quality of life of our communities and to the economic development of our State; and

**WHEREAS**, school board members represent a tremendous resource as local decision makers and diligently work to overcome the challenges of a changing world while providing students with the services and opportunities needed for a quality education; and

**WHEREAS**, school board members support and appreciate the efforts of students, educators, and administrators whose diligent efforts have led to Tennessee having the highest graduation rate on record; and

**WHEREAS**, the men and women of our local school boards are elected by the people to make decision most appropriate for their communities and deserve recognition and thanks for their countless hours of service to public education in Tennessee;

**NOW, THEREFORE**, I, Dr. Ken Moore, Mayor of the City of Franklin, Tennessee, do hereby proclaim the week of January 24-30, 2021.

**SCHOOL BOARD APPRECIATION WEEK**

in Franklin and encourage all citizens to join me in this worthy observance.

A handwritten signature in blue ink, appearing to be "Ken Moore", is written over a horizontal line.

Mayor Ken Moore

# FSSD Student Artist of the Month

Gunnar Guidry, age 8

Poplar Grove Elementary School



Poplar Grove Elementary School 2<sup>nd</sup> grader Gunnar Guidry is the FSSD Student Artist of the Month for December. Gunnar completed his happy castle in an exercise of problem-solving skills that involved keeping his lines simple and his colors vivid. This technique has allowed his craftsmanship to shine. Mrs. Hamby says this castle is a good representation of Gunnar, who is always thoughtful, focused, and eager to problem-solve cheerfully.

Gunnar's castle has brought a smile to the faces of all who celebrated a birthday and received a card with his artwork on it during the month of December !

A special thank you to **Sonic Drive-In** for sponsoring the student artist of the month program with a generous \$15 gift card.

# FSSD Student Artist of the Month

Molly Moore, age 9

Poplar Grove Elementary School



Poplar Grove Elementary School 4<sup>th</sup> grader Molly Moore is the FSSD Student Artist of the Month for January. Molly completed her Rainbow Connection Kermit in art teacher Mallory Hamby's class during a Special Areas Collaborative study on Jim Henson, the puppeteer. Henson has been an inspiration this year because of his use of an art form to express emotions. Mrs. Hamby notes that Molly always works hard and was able to showcase her attention to detail as she clearly captured Kermit's positive personality.

Molly's beautiful artwork will spread lots of love and cheer to FSSD employees who received a birthday card during the month of January!

A special thank you to **Sonic Drive-In** for sponsoring the student artist of the month program with a generous \$15 gift card.

# FSSD Teaching and Learning

Excellence in Teaching and Learning for All



Date: January 1, 2021  
To: David Snowden, Director of Schools  
From: Mary Decker, Associate Director of Schools for Teaching and Learning  
Subject: Summary of Teaching and Learning Activity for the January Board Meeting



## **Spotlight:** **2021-2022 FSSD Calendar Creation Process**

In this very unusual year, the calendar creation process offered the opportunity for a familiar procedure, one that strives to honor the voices and feedback of as many FSSD educators as possible. The overriding goal, of course, is to develop a calendar that ensures the optimal schedule for learning for our students, families, and staff.

The calendar process officially began on October 28 when Dr. Decker sent emails to the calendar representatives, who were members of the quarter one Lunch and Learn/Discuss and Design teams (which included teachers, paraprofessionals, instructional coaches, special education and English Learner personnel, etc.), as well as to principals and assistant principals. She requested input on the priorities to consider when creating the 21-22 calendar. 75 individuals received this email and 74 responded – quite the participation rate!

Next, the feedback in these responses was compiled and arranged into specific categories and two draft calendar options were developed. A district calendar team, comprised of principals, assistant principals, district supervisors, teachers, and a parent, met on November 19 to review the feedback from the calendar representatives and determine the top four priorities for calendar development.

These priorities were:

1. Ensure Fall Break is a Full Week (47)
2. Ensure Thanksgiving Break is a Full Week (32)
3. Align with the Williamson County Schools (WCS) Calendar (31)
4. Ensure Winter Break is a Full Two Weeks (30)

Both draft calendar versions one and two met the above criteria and the district calendar committee expressed their equal support for either option with no changes recommended.

The following piece of the calendar creation process is where things became even more interesting. Due to the COVID-19 pandemic and the need to follow social distancing protocols for the health and safety of the very large group, the final calendar representatives' meeting was held via Zoom on December 8. Kudos to Instructional Technology Specialists Josh Bracamontes, Amber Whitley, and Dr. Cindy Cook for lending their considerable expertise to the planning for and management of the logistics of this virtual gathering. 59 attendees reviewed the two draft FSSD calendars as well as the Williamson County Schools calendar (approved by the WCS Board of Education on November 16, 2020). Although each participant muted his/her microphone, everyone was able to submit questions and/or comments via the Zoom chat feature that was activated specifically for this meeting. Dr. Decker read aloud and responded to all questions and comments. No changes were recommended for either version of the calendar. The meeting concluded with a Zoom poll, the results of which appeared immediately, showing that 69% voted for version one of the FSSD draft calendar (zero days different than the WCS calendar) and 31% voted for version two (two days of difference from the WCS calendar).

Respectfully, I present the two draft FSSD 2021-2022 calendars for the Board's consideration and approval this evening.

### ***Instructional Technology – Josh Bracamontes***

#### **Pre-K PLC**

Dr. Kirkpatrick and Mr. Bracamontes hosted the November pre-kindergarten professional learning community meeting where the focus was placed on student academic data. Using the ESGI assessment platform, reports were reviewed for practical application in academic planning and were the catalyst for discussion around logistically designing long-range assessment plans.

#### **K-4 Student Password Protocol Change**

To make student Google accounts even more secure, the protocol used to generate the student passwords was changed in the elementary schools. The new protocol was communicated to teachers and administrators and a spreadsheet containing the passwords was provided to school administrators so they could distribute them appropriately to their faculty and staff. This did not impact the students' ability to login using their Clever Badges (QR codes).

#### **Teacher, Administrator, and Student Support**

- Virtual teachers continue to be a primary focus for direct support. New technology was provided to many virtual teachers and it is assisting them in providing an even more seamless educational experience for students. The successes of these classrooms have been tremendous in all grades K-8.
- Specific support for GoGuardian has been provided to administrators. This platform flags online activity designated at various levels of severity and alerts administrators to the activity. This enables the appropriate individuals to intervene in a manner that keeps students safe while engaging online.
- New Promethean Active Panels have arrived for a number of teachers throughout the district. Direct support has been provided to those in need based on request.
- The Instructional Technology Menu, which provides teachers options for support that reflects the most current and abundant needs, continues to be communicated. While support is always

tailored to the individual need, this menu illuminates designated priorities. View the menu at the following link: <https://drive.google.com/file/d/19762x0Ov4Yygig2hjCtxkqbURhGlz-O9/view?usp=sharing>

## **Curriculum & Professional Learning – Summer Carlton Quarter Two Lunch & Learn/Discuss & Design Meetings**

During November and December Mrs. Carlton and Dr. Decker met with committees at each campus for the Quarter Two Lunch & Learn/Discuss & Design conversations. Principals selected members of their committee to represent all grade levels, core content areas, related arts, special populations, counselors, and paraprofessionals. The focus of Quarter Two Lunch & Learn/Discuss & Designs was curricular needs and supports.

## **High-Quality ELA Materials District Leader Learning Series - TDOE**

Mrs. Carlton attended two sessions of a five-session series district leader professional learning offering facilitated by the Tennessee Department of Education (TDOE) around the implementation of high-quality ELA materials. The TDOE has partnered with The New Teacher Project (TNT) and the Council for Chief State School Officers (CCSSO) to provide a five-session series to equip leaders to:

- a. Create year-long and interim goals to monitor learning outcomes for all students, establish plans to monitor implementation progress around strategies to support those goals, and assess access to resources and materials to ensure all stakeholders have what they need to help students reach those goals,
- b. Deepen knowledge of the Tennessee Instructional Practice Guide (IPG) to facilitate acceleration of instruction rather than remediation so that school leaders can be supported to use the Tennessee IPG in order to give quality feedback to teachers,
- c. Leverage the IPG to create improvement cycles anchored in the goals that have been set and the monitoring outlined in the CLP to improve students' opportunity for, and access to, high-quality instruction.

The first session was titled *Supporting Strong Literacy Instruction in This Moment: The Tennessee IPG* and the second session was titled *Environmental Readiness and High-Quality Texts*.

## **Instructional Technology – Cindy Cook**

### **Professional Learning for Teachers**

On November 3<sup>rd</sup>, Dr. Cook facilitated a middle school professional learning session for teachers and paraprofessionals titled *Best Practices with District Adopted Resources*. The goal of the session was to allow teachers to navigate through a virtual learning experience in a consistent and seamless manner, as a student would. Sixty-one teachers and paraprofessionals attended the live Zoom session and interacted with colleagues in breakout rooms. During the session, Dr. Cook provided a model math lesson using the Curriculum Associates Ready Math district resource which was posted on Google Classroom. Explicit instructions for the lesson were shared on the model Google Classroom, reinforcing the concise posting of classwork in a uniform manner. The faculty joined the Google Classroom as students to view the assignment. Finally, teachers and paraprofessionals were tasked with collaborating in breakout rooms with content area teams to create lessons using district resources, posted on a sample Google Classroom. Teachers then acted as students and met with other subject area teams in breakout rooms to complete lessons from the district resources on the Google Classroom. This professional learning session allowed teachers to gain insight into the virtual classroom and refine the virtual learning experience for students.

### **ActivPanel Promethean Boards**

Several schools recently purchased the new ActivPanel interactive Promethean boards. As these panels are currently being installed, Dr. Cook coordinated training during the month of December with the Promethean representative and provided support and follow-up training to teachers. The ActivPanels are valuable assets for virtual teaching, as the annotation tools and additional ActivPanel features allow students to engage in the online learning environment.

### **Teacher/Student Support**

Throughout December Dr. Cook worked with middle school teachers to implement the Streamer closed captioning resource for use with hearing impaired students either in person or during Zoom sessions. The Streamer resource allows hearing-impaired students to receive closed captioning in a private room using the website. Teachers simply open the closed captioning room using the Streamer website and continue instruction with all students while the dictation is displayed for the hearing-impaired student/s.

An FSSD middle school Teaching Engineering Concepts to Harness Future Innovators and Technologists (TECHFIT) team will once again participate in the national competition showcasing exergames which have been coded using a variety of coding resources such as Nanonavigator (flowchart programming), Scratch, Make Code, Microbit, and Makey Makey for operating the Exergame sensors, lights, and buzzers throughout the competition. The TECHFIT team game this year is titled "Among Us" and features programming, random programming with stack lights, handmade sensors, distance sensors, light and metal sensors, LED lights, and buzzers. During the competition, student groups will travel through the control centers to complete three different tasks and exercises. Dr. Cook videotaped a 7th and 8th grade TECHFIT team while students shared how this year's exergames were created using the Engineering design process and the various coding procedures for the upcoming competition. The TECHFIT competition will take place later this school year.

### ***Communications – Susannah Gentry***

#### **United Way Campaign**

The FSSD's United Way campaign ran from December 1-11, with an online donation option that reduced the need for forms and pickup of materials by staff. School campaign staff received instructions from the United Way via Zoom.

#### **New FSSD Website**

Work on the new website continued throughout November and December and included scheduling and planning for new photos and content migration. Susannah and the members of the Teaching and Learning Team are planning for the comprehensive compliance with all federal notification requirements.

#### **The NOOK T-Shirt Sale**

Working with the NOOK, Susannah and the schools promoted a "T" It Up shirt sale from November 1-20. The NOOK is our non-profit partner that assists our students with urgent needs.

#### **Holiday Happenings**

Susannah worked over the holidays to assist district departments and schools in holiday collections and to develop a master list of holiday events (both in person and virtual).

## ***Attendance – Celby Glass***

### **Remote and Virtual Attendance**

Celby continues to offer support to teachers, administrators and other school staff on educating families about the attendance law and attendance procedures for remote and virtual learners. This has proven helpful to families and FSSD staff as they navigate these new procedures.

Celby has provided multiple trainings to school faculty regarding the new child abuse reporting law for school employees and the procedures within this new law. Mr. Chuck Cagle shared this new law at a recent virtual conference that Celby attended, and he strongly encouraged that districts take time to explain it in detail to administrators at every school.

### **Safety**

Celby continues to work closely with the Williamson County Emergency Management (Wilco EMA) Agency, Williamson County Health Department (Wilco HD), and other agencies.

Additionally, Celby continues to participate in a weekly Zoom call with local mayors and city administrators, as well as the Williamson Medical Center, Williamson County Health Department, and the Wilco EMA. This Zoom provides a forum for COVID updates and agencies to share any new information pertinent to the group.

## ***Student Support Services – Lee Kirkpatrick***

### **Voluntary Pre-K (VPK) and Special Education Preschool**

This group held a joint PLC on November 5. Significant items on the agenda included:

- Michael Heggerty professional learning session is scheduled for January 4.
- CLASS observations conducted by the TDOE Office of Early Childhood Education, which took place during the month of November and were used to gather VPK instructional information only. This data will not apply in any way toward teacher evaluation.
- ESGI - The team discussed skills assessments to determine trends, strengths, and areas of growth for the purpose of comparing the various teaching strategies implemented to teach particular skills, with the end result being effectively modifying instruction to increase student progress toward proficiency in the identified academic focus.

### **English Learner (EL) District Committee**

The English Learner District Committee held its second meeting on November 13 to continue work on EL program evaluation. The next step is a data review of FSSD EL student progress on WIDA ACCESS to include school exit rates, with comparison to other Tennessee school districts. A meeting is scheduled for committee members and Jan Lanier, TDOE Director of EL and Migrant Programs, to further evaluate state and district strengths and growth areas.

### **School Counselors and Social Workers**

The *Overcoming 2020: Self-Care for Educators* professional learning conducted in collaboration with The United Way and The Refuge Center for Counseling may be found at the link below.

The video is on "Vimeo," so utilize ENA WebSafe [www.block.ena.net](http://www.block.ena.net) to access.

<https://vimeo.com/479146304/885c17fcd8>.

## ***Reading & Rtl Coordinator – Gina Looney***

### **Winter Assessment Windows**

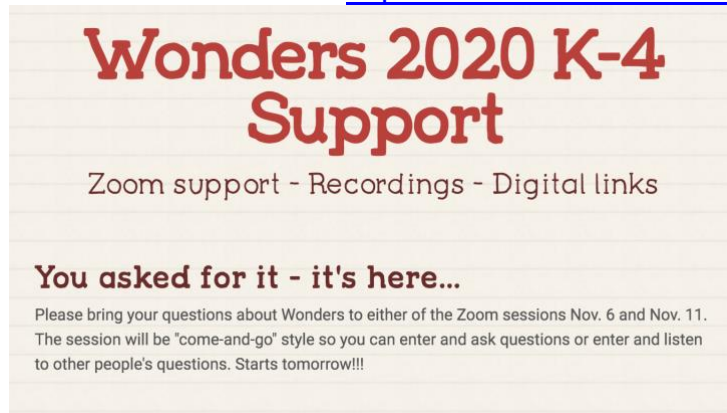
The winter screening windows for grades 5-8 and K-4 were recently adjusted based on requests from coaches and administrators. Some prefer to assess before the winter break, and some prefer to assess after the break.

### **Optional Common Writing Assessment**

In January, an optional common writing assessment will be offered to students in grades 3 and 4. The K-4 literacy coaches met with Dr. Looney to discuss this common writing assessment and choose texts for instruction and assessment. The timing of the assessment will allow teachers and coaches to make use of the February early release day for scoring of student work.

### **Wonders English Language Arts (ELA) Support**

Dr. Looney provided a Smore newsletter with numerous supports for the Wonders K-4 ELA textbook and resources. The Smore can be viewed here: <https://www.smore.com/n09ta>



### **Veterans Day Parade and the Story Bus**

The Veterans Day parade was held at Harlinsdale Farm. Dr. Snowden, along with several FSSD district administrators, walked with the group and with the Story Bus. We were excited to be able to take part, even though this year it was a reverse parade. We did not hand out flags as we typically do but it was nice to support our local veterans.

### **Special Populations –Cheryl Robey**

#### **Middle TN Supervisors of Special Education Study Council**

On November 5 and 19, the Middle TN Special Education Supervisors Study Council met for continued collaboration and discussion around the impact of the pandemic and rendering services for students with disabilities. Crystal McCarver, TDOE Senior Director, Regional Support Office of Districts and Schools and Keith McCarroll, Interventionist & Special Education Consultant, joined us to discuss the new organizational structure in TDOE and important updates.

### **Special Education Supervisors Institute**

Due to COVID-19, the annual Special Education Supervisors Conference could not take place. In lieu of the typical in-person gathering, TDOE provided opportunities for both synchronous and asynchronous learning for supervisors with whole group and break-out sessions. The first session took place on November 16; the sessions included were: *Organizing Your Special Education Program Part 1: Communication, Collaboration, and Instructional Programming, Ensuring Quality IEPs Using the IAIEP Rubric, Low-Incidence Programming and Instruction, Transition Planning for Different Diploma Options* and *Top Five Data Reports to Inform District Practice*. All sessions were informative and applicable to current district needs.

### **Arivett Law PLLC Webinar Conference**

On November 19, Dr. Cheryl Robey attended the Arivett Law Education Legal Conference Fall Webinar. The conference focused on top education cases, legislative updates, and new obligations under Title IX and COVID-19, including implications for students with disabilities. Attorneys Deanna Arivett and Angel McCloud shared important information to help supervisors and administrators address current and possible future district issues.

### **FSSD Special Education Teacher Collaboration**

On November 17, PreK-8<sup>th</sup> grade special education teachers collaborated via Zoom to discuss current issues, concerns related to IEPs, Contingency Plans, and challenging behavior. Special education teachers received one hour of professional learning credit for participating in this collaboration.

### **Special Education Newsletter**

- The November FSSD Special Education newsletter may be accessed at the following link: <https://www.smore.com/nx0fz>

### **COVID-19 District & School-Based Support**

- Dr. Robey shares guidance documents, updates, and resources for students with disabilities with special education teachers, site-based administrators, and district personnel.
- Dr. Robey provides assistance at school sites, in Zoom meetings, and during in-person meetings (with social distancing in place) as needed.

### ***Instructional Technology – Amber Whitley*** **School Support**

- On Election Day, administrators planned site-based professional learning for their teachers. Amber provided support to educators as they worked toward their goal of creating a common formative assessment for students, and to plan instruction for the weeks leading up to winter break. The finalized formative assessment was created on, and will be delivered via Savvas Learning, the district's new sixth grade ELA adoption.
- The district has been extremely generous in purchasing new technology for virtual teachers. As new resources were delivered to buildings in November, Amber worked with teachers to integrate them. In addition to this, Amber worked with teachers to reflect and refine their use of technology to streamline processes.
- Amber continued to work closely with students who needed more focused support to succeed in a virtual environment. She met with families to discuss processes and procedures so students could be supported at home as well.

### **Professional Learning**

- Many individualized education plan (IEP) meetings have been held via Zoom due to COVID-19. Initially, collecting signatures was a bit of a challenge; however, with the purchase of Kami, a web app that allows editing of PDF documents, educators and parents are now able to easily sign student IEPs while meeting virtually. As this is a new platform, training was needed. Amber created video tutorials for both teachers and parents/guardians showing how to add a signature to an IEP. In addition, Amber met with school psychologists to review this procedure in person.

- Administrators have recently used building funds to purchase new Promethean ActivPanels. Promethean Representative Jamie LaRocca provided initial training in afternoon sessions for both campuses. As a follow-up, Amber provided 1:1 training to teachers who had additional questions about their new ActivPanel.
- On November 20 Amber facilitated one such ActivPanel session. Based on the responses from a pre-session survey, Amber structured the session to be a roundtable. This format enabled Amber to lift up teachers who were already integrating their ActivPanels in effective ways, while also addressing questions raised in the pre-session survey.

## ***Student Performance & Federal Programs –Pax Wiemers***

### **Student Performance**

- In order to assist school administrators, Pax has conducted a handful of TEAM evaluations of teachers. Pax held pre-conferences with the teachers, in order to learn more about their classes. After completion of the evaluation scoring, he visited their classrooms for a scheduled post-conference. The process was done in a consistent manner with what school administrators do in this regard.
- The TDOE recently released updated Assessment Milestones and calendar documents. As new information has been provided to districts, Pax has been updating the FSSD Assessment Calendar that is shared with teachers and administrators. There were no significant changes to the annual WIDA Access test for ELL students. However, the TCAP window has been pushed back and is now starting on April 21, at the earliest. There has not been an ending date announced as of yet. As soon as that is announced, Pax will finalize the district's assessment calendar and this will enable us to finalize the district's testing schedule for elementary and middle schools.
- The Administrative Honors Committee met on November 18. During this meeting, the team of district supervisors and middle school administrators reviewed data related to first quarter academic probations for Honors, as well as the demographic data related to race and ethnicity for students in Honors classes. This led to a broader discussion of providing equitable access for all students to be enrolled in Honors classes and how to structure future academic probations. The committee decided to table our discussion about these matters, in order to make a determination of next steps on how to proceed. For this next year, the committee was in favor of using students' benchmark scores from STAR Reading and i-Ready Math as the qualifying scores into Honors for next school year, as there is no TCAP data from this past year (which has been used as the qualifying score measure for the past few years).
- The state released updated district and school AMOs (annual measurable objectives) through their Accountability platform. Pax organized these AMOs on two Google Sheets that were shared with Leadership. Even though the state legislature may proceed with the governor's recommendation to waive accountability measures for this school year, TDOE still proceeded with sharing these goals with districts, as that accountability waiver has not been finalized yet.

### **Federal Programs**

- Due to federal court rulings, there have been changes in the past months with respect to calculating the portion of the CARES Act/ESSER funds that are allocated to non-public/private schools. This recalculation did not affect the total amount of funds that were distributed to FSSD in the summer of 2020. However, it did impact the amount of funds allocated to the two private schools that opted into our ESSER funds. The new formula required us to determine the number of low-income students that were zoned to one of our Title I schools, which is how the state would typically determine Title I funding. As these two private schools had very few

students who were eligible according to this Title I formula, the schools received less funds than were originally allocated to them from this grant. Based on guidance from TDOE, Pax set up escrow accounts in ePlan for these schools to reserve the difference in their funding allocations, in order to bookmark these funds for the private schools in the event that any other court rulings reverse this decision. Pax has provided ongoing consultation to these private schools about these changes, completed updated Consultation Agreements, and submitted the proper documentation in our ePlan application for the ESSER grant.

- In preparation for next school year, Pax and Faith Maxwell prepared letters to send to local private schools for the annual Non-Public Intent to Participate in federal programs. These annual letters allow non-public/private schools to opt into federal programming, such as Title I or Title II. Administrators at these schools received these letters in early December and have until January 15, 2021, to return their Intent to Participate forms to the FSSD. This will enable Pax to proceed with ongoing consultation as he prepares for next year's consolidated application.
- Last month, Pax and Amanda Fisher met with each school's McKinney-Vento Committee to discuss the identified students at their school that are served through the McKinney-Vento Program. Pax followed up with some potential students that were discussed at individual schools. Additionally, Pax shared with Leadership in November that the school committees may meet on their own to discuss their students and can always contact him if they have questions or concerns about specific students or situations.
- Pax attended a full day, Title IX training on November 6 along with other district personnel. This virtual training addressed the requirements for school districts in adhering to current regulations for Title IX.



## Bond Fund/Capital Projects Report Status Update – January, 2021

1. PGS Gym/PAC:
  - a. Site work is continuing
  - b. Foundation work is in progress
  - c. Concrete walls going up at the PAC
  
2. Liberty:
  - a. Phase 1 is about 30 days behind schedule due to unforeseen delays
  - b. Mechanical yards sitework is ahead of schedule
  
3. Central Office Complex:
  - a. Program is being reviewed
  
4. Franklin Elementary Re-Roof (1999 Addition Only):
  - a. Contract documents to start in January for April bid
  
5. Johnson Re-Roof and Kitchen Expansion:
  - a. Contract documents to start in January for April bid
  
6. Parks and Recreation Master Plan:
  - a. February 2021 – Lose and Design Team to start working on value engineering. We currently have the Professional Service Agreement scheduled to go the first BOMA meeting in February.
  - b. March 2021 – Lose/COF/FSSD to sit down and review revised plans and updated cost estimate provided by a General Contractor.
  - c. April 2021 – Lose to submit final plans for revised building permits and site plan approvals.
  - d. May 2021 – COF to work on advertising and rebidding the construction project.
  - e. July / August 2021 – COF and FSSD to issue a notice to proceed to start construction.
  - f. August 2021 – August 2022 – Estimated Construction time frame.



**Franklin Special School District  
Board of Education  
Director of Schools Annual Performance Goals**

for

**Dr. David Snowden  
Director of Schools**

**School Year  
2019-2020**

**Adopted by the FSSD Board of Education**

**Date: May 13, 2019**

**THE VISION** of the Franklin Special School District and the Board of Education:

*Excellence in Teaching and Learning for All*

**THE MISSION** of the Franklin Special School District and the Board of Education:

*Committed to Excellence through*

- *Affirming Self-Worth*
- *Challenging the Intellect*
- *Inspiring for the Future*

*In order to fulfill our mission and transform our vision to reality, the Board of Education of the Franklin Special School District establishes the following goals and objectives for its Director of Schools for school/fiscal year 2019-2020.*

**I. Improvement of Student Performance:**

- A. Further opportunities for foreign language and coding for all grade levels.
- B. Maintain and utilize a comprehensive database of student performance information to assist in the development and implementation of an Individual Learning Plan for each student.
- C. Support innovative approaches to curriculum and instruction, especially instructional technology, as a tool to improve student performance and manage achievement gaps.

**II. Effective Management of District Resources:**

- A. Proactively identify and support only state funding models that adequately fund and support the unique mission of the FSSD. The Director will proactively advocate for FSSD and public education.
- B. Continue to identify areas of inequity in facilities and resources (playgrounds, media centers, etc.) between schools and recommend a plan for resolution to the BOE.
- C. Work with the Board of Education to prioritize the list of capital improvements.
- D. Provide effective personnel recruitment and assimilation, as well as professional and leadership development programs that attract, retain and support the best personnel with a focus on building bench strength.
- E. Provide effective training, support, and communications for teachers and administrators to insure their continued success.
- F. Work cooperatively with the Board of Education to ensure a safe, secure environment for teaching and learning.

**III. Execute on the District and Board’s Vision of *Excellence in Teaching and Learning For All*:**

- A. Facilitate an annual retreat with the BOE (and invited staff and administration) to review and revise, as necessary, the written, comprehensive five-year strategic plan and discuss other matters important to the Board’s vision.
- B. Continue to implement school equity throughout the district.
- C. Continue to implement a three-year plan, now in its second year, to bring all aspects of the school nutrition program at each school facility to be fully functional with appropriate equipment, with regular space maintenance designed to maximize student participation in the program.

**IV. Provide the Highest Level of Internal and External Communication:**

- A. Proactively communicate with all stakeholders the historical significance and importance of the FSSD in meeting the unique educational needs of the diverse FSSD community, district improvements and progress in meeting district goals.
- B. Develop, implement, and continually refine innovative methods to create and enhance stronger family–school relationships for increased parent involvement and increased parent awareness of our resources and efforts.
- C. Communicate urgent information as quickly and easily as needed to board members and other stakeholders.

## PERFORMANCE REVIEW SUMMARY

I.	Improvement of Student Performance	35 points
II.	Effective Management of District Resources	25 points
III.	Execute on the Board's Vision	20 points
IV.	Provide the Highest Level of Internal and External Communication	20 points

**Director of Schools  
PERFORMANCE REVIEW PROCESS**

Annually, upon receipt of the State of Tennessee Report Card for the recently concluded school year, the Director of Schools shall prepare and present a "State of the System" report for delivery to the Board of Education at its next regularly scheduled meeting. This report shall serve also as the Director's self-evaluation, specifically addressing progress in each area of performance measurement. This report shall be submitted in advance to members of the Board of Education no later than inclusion in the pre-meeting Board packet.

Prior to the next regularly scheduled meeting of the Board of Education, each board member shall have individually scored the Director's performance within each individual objective and submitted his/her individual evaluation to the Board of Education Assistant for compilation. The Board's Assistant may request the Board chairperson to appoint an additional person(s) to assist in validating and reporting scores. Each individual board member shall directly contact the Director to discuss any aspect of the performance evaluation in which the member does not feel acceptable performance levels were attained.

A Total Composite Score from scored evaluations submitted by members of the Board of Education shall be determined as follows:

- The highest score and the lowest score in each of the four individual objectives will be removed from the calculation. Any objective not scored will also be removed from the calculation.
- The remaining scores shall then be averaged, by objective.
- The average total score from each objective category shall then be added together and the sum rounded to the nearest whole number to produce a "Total Composite Score."

Annually, the Director of Schools is eligible to receive a Performance Bonus equal to 10% of current annual salary, based on the following table, which shows the possible total composite score:

96 – 100	100% of Bonus Pool
91 – 95	75% of Bonus Pool
86 – 90	50% of Bonus Pool
81 – 85	25% of Bonus Pool

Annually, prior to commencement of its first budget work session for an upcoming school/fiscal year, the Board will approve performance objectives and an evaluation process. From time to time, consideration of special circumstances outside FSSD control may require an extension of this deadline, which by mutual agreement, may be approved. If performance objectives and an evaluation process are not approved by the Board of Education prior to the deadline (or its mutually agreed extension), the performance objectives and evaluation process from the most recent school/fiscal year are automatically renewed for the upcoming school/fiscal year. In the Director's final year of service, payment of bonus may be paid before the end of the final term.

***ANNUAL REPORT***  
***State of the FSSD***

TO THE FSSD BOARD OF EDUCATION  
(Report based upon 2019-2020 School Year)

*Submitted by: Dr. David Snowden*

January 2021



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**THE VISION** of the Franklin Special School District and the Board of Education:

*Excellence in Teaching and Learning for All*

**THE MISSION** of the Franklin Special School District and the Board of Education:

*Committed to Excellence through*

- *Affirming Self-Worth*
- *Challenging the Intellect*
- *Inspiring for the Future*

*In order to fulfill our mission and transform our vision to reality, the Board of Education of the Franklin Special School District establishes the following goals and objectives for its Director of Schools for school/fiscal year 2019-2020.*

**I. Improvement of Student Performance:**

- A. Further opportunities for foreign language and coding for all grade levels.
- B. Maintain and utilize a comprehensive database of student-performance information to assist in the development and implementation of an Individual Learning Plan for each student.
- C. Support innovative approaches to curriculum and instruction, especially instructional technology, as a tool to improve student performance and manage achievement gaps.

**II. Effective Management of District Resources:**

- A. Proactively identify and support only state funding models that adequately fund and support the unique mission of the FSSD. The Director will proactively advocate for FSSD and public education.
- B. Continue to identify areas of inequity in facilities and resources (playgrounds, media centers, etc.) between schools and recommend a plan for resolution to the BOE.
- C. Work with the Board of Education to prioritize the list of capital improvements.
- D. Provide effective personnel recruitment and assimilation, as well as professional and leadership development programs that attract, retain and support the best personnel with a focus on building bench strength.
- E. Provide effective training, support, and communications for teachers and administrators to ensure their continued success.
- F. Work cooperatively with the Board of Education to ensure a safe, secure environment for teaching and learning.

**III. Execute on the District and Board's Vision of *Excellence in Teaching and Learning for All*:**

- A. Facilitate an annual retreat with the BOE (and invited staff and administration) to review and revise the written, comprehensive five-year strategic plan and discuss other matters important to the Board's vision.
- B. Continue to implement school equity throughout the district.
- C. Design and implement a three-year plan to bring all aspects of the school nutrition program at each school facility to be fully functional with appropriate equipment, with regular space maintenance designed to maximize student participation in the program.

**IV. Provide the Highest Level of Internal and External Communication:**

- A. Proactively communicate with all stakeholders the historical significance and importance of the FSSD in meeting the unique educational needs of the diverse FSSD community, district improvements and progress in meeting district goals.
- B. Develop, implement, and continually refine innovative methods to create and enhance stronger family-school relationships for increased parent involvement and increased parent awareness of our resources and efforts.
- C. Communicate urgent information as quickly and easily as needed to board members and other stakeholders.

# Student Performance and Achievement Highlights

## *Tennessee Comprehensive Assessment Program (TCAP)*

Through the cooperation of school leadership, school support staff, teachers, the Teaching and Learning team, other district-level support staff and the support of parents, the PTO, community and the School Board, FSSD students continued to improve academically.

1. For 2019-2020, Tennessee continued to implement the Accountability Plan developed under Every Student Succeeds Act (ESSA) and approved by the US Department of Education (USDOE). This plan focuses on four areas: (1) increasing achievement levels for all students as well as for specific groups of students who are furthest behind – English Learners (EL), Economically Disadvantaged (ED), Students with Disabilities (SWD), and Black, Hispanic, and Native American (BHN); (2) growth in achievement for all students as well as for the specific groups listed above; (3) reducing chronic absenteeism for all students as well as specific groups; and (4) improving English Language proficiency of English Learners. FSSD did not receive any formal designations for these four areas, as TCAP testing did not occur in the spring of 2020. FSSD did receive accountability data for WIDA ACCESS English Language Proficiency Assessment (ELPA) and Chronically Out of School (COOS) students, but there were no accountability designations based on these results. **(1B, 1C, 3B, 4A, 4B)**
2. Results from the WIDA ACCESS English Language Proficiency Assessment (ELPA) indicated that, because of their excellent growth in speaking, listening, reading and writing in English, 17.2% of our students exited the direct service portion of EL programming and became Transition 1 (T1) students. This exit percentage was down slightly from 2018-19 when 23.5% of our students exited the EL program based on their WIDA scores. These students were monitored closely by our EL and general education teachers, and may have received direct services, if needed, as they became more academically proficient. As part of the TN ESSA Accountability Plan, a new metric being followed is the ELPA Growth Standard. This measured whether the student made adequate annual progress on learning English even if they are not yet ready to exit from direct EL services. In 2018-19, 62.6% of FSSD students made adequate growth on the ACCESS assessment, and in 2019-20, this percentage was very similar, as 61.4% of students made adequate growth. **(1B, 1C, 3B, 4A, 4B)**
3. In January 2020, Franklin Elementary School was announced as one of two Tennessee schools selected as a 2019 National ESEA Distinguished School for the extraordinary success of its students. There are only 73 schools across the nation to receive this recognition by the ESEA Network, a membership organization made up of ESEA Program Administrators and their staff charged with managing their state federal education program from each of the states and territories. FES was recognized in the category for exceptional student performance and academic growth for two or more consecutive years. **(1B, 1C)**
4. As part of the TN Accountability Plan under ESSA, the state now monitors a measure of the percent of students who are Chronically Out of School (COOS). This is defined as students who miss at least 10% of the school year. In 2019-20, the COOS rate in FSSD was 5.2%. The state COOS rate for 2019-20 was 13.0%. By comparison, in 2018-19, the COOS rate in FSSD was 3.8%, and the state rate of 13.1%. **(1B, 4A, 4B)**

## *High School Transition/Career Education*

5. FSSD 8<sup>th</sup> grade students participated in the Annual World of Possibilities Career Exploration Day (Career Quest) held at the Williamson County Agricultural Exposition Park on November 7, 2019. This event, co-sponsored by FSSD and WCS, brought career-based exhibitors representing Tennessee's 16 Career Clusters together to provide a real-world career exploration experience for our soon-to-be high school students. Special emphasis was placed on the critical role a strong educational foundation plays as students began to contemplate potential career paths. In preparation for Career Exploration Day, students were given career interest inventories and Kuder Career Assessments. School counselors met with students to discuss assessment results, guiding students as they chose exhibitors to visit at Career Exploration Day. **(1C, 2F, 4A)**

6. FSSD 8<sup>th</sup> grade students were invited to visit their zoned high school (Centennial or Franklin) in February. Parent nights for rising freshmen were held to provide essential information regarding transition to high school. FSSD counselors provided a general overview of the high school credit system leading to graduation and outlined the upcoming registration process. They collaborated with high school counselors to determine registration dates and distributed registration materials. In preparation for high school counselor visits, Poplar Grove Middle and Freedom Middle School counselors assisted parents in assigning a registration time for students to meet with the high school counselor. (1B, 4A, 4B)
7. Centennial and Franklin High School counselors visited Poplar Grove Middle and Freedom Middle in February to speak with 8th grade students to provide an overview of the high school curriculum. This session also outlined the process of obtaining teacher recommendations for high school classes, including honors and advanced placement offerings. Eighth grade teachers completed a class recommendation form for each student, which was given to the high school counselor prior to registration day. Registration materials were distributed to each student, taken home and completed with parents and returned for registration day. (4B)
8. In early March, the high school counselors returned to the FSSD middle schools to register students. Parents/guardians were required to attend this conference between counselor and student: eighth grade teacher recommendations were reviewed, necessary registration materials were confirmed, parent questions were answered and a four-year high school curricular plan was completed. (4B)

### ***School Improvement Plans***

9. The District Improvement Plan continued to focus on improved student performance and activities to facilitate a minimum of one year's academic growth in Reading Language Arts for each student. The district plan also included four other goals focusing on Student Well-being, Support for EL (English learners) and SWD (students with disabilities) Subgroups, and Leadership Development. Multiple district personnel developed the District Improvement Plan and are responsible for the monitoring of these goals. Parent input was provided on the plan through a diverse group of parents representing every FSSD school that convened at FMS in February 2020. Schools were not required to complete a School Improvement Plan during the 2019-20 school year. The District Improvement Plan was submitted in InformTN, which is a new platform located on ePlan, the TDOE website for Electronic Planning and Grants Management. (1B, 1C, 2E, 3B, 4A, 4B)

### ***Character Education***

10. Character Under Construction continued to serve as the district-wide vehicle to teach nine core values, one of which was designated for each month of the school year: the pillars of Respect, Responsibility, Perseverance, Citizenship, Cooperation, Fairness, Caring, Courage and Trustworthiness. Each school counselor, the administrative team, faculty and staff members placed concentrated attention on these monthly character traits and core values. Students were recognized each month for exemplary exhibition of these core values as they serve as positive peer role models. (1C, 4B)
11. The Franklin Special School District continued to participate alongside the Williamson County Schools in its Be Nice initiative during the 2019-20 school year. This initiative complemented the counseling curriculum of bullying prevention and character education. Special events were planned at each school, student ambassadors were selected and participated in the Veterans Day parade, and the Board passed a Proclamation declaring November 11-15 as Be Nice Week. Schools continued to emphasize the Be Nice philosophy throughout the year with various events and special assemblies. (1C, 4A, 4B)
12. Throughout the year, FSSD middle schools provided many opportunities for students to participate in service learning, a form of project-based learning in which academic goals were accomplished through community service events. Service learning is a powerful approach to teaching that provides students with authentic learning experiences in which they learn academic content in a real-world context. This approach helps to develop citizenship, responsibility and many other positive character virtues. (1C, 4B)

13. Many schools have added extra-curricular clubs that encouraged service learning and character development. Some examples include the National Junior Beta Club (grades 5-8), Best Buddies, Green Teams, and Student Councils. (1C, 4B)

### ***Related Arts***

14. Students continued to expand and demonstrate their artistic talents in the multitude of outstanding related arts programs offered by the district. Special programs offered in related arts included Jump Rope for Heart/Hoops for Heart, Special Olympics, Stimulating Maturity Through Accelerated Readiness Training (S.M.A.R.T.), Fitnessgram assessments (the official assessment of the Presidential Youth Fitness Program), and the Orff-Schulwerk, Kodaly and Gordon music instructional approaches. (1B, 1C, 4A, 4B)
15. The FSSD was excited to continue the tradition of offering the Young Scholars Institute for the Summer of 2020. This enrichment and talent development program has served students in the local area for 36 years. Unfortunately, the Young Scholars Institute was canceled for the summer of 2020 due to safety and health concerns as a result of the COVID-19 global pandemic. (1A, 1C, 4B)
16. The FSSD continued its participation in an Art Exhibit at the Frist Center for the Visual Arts in early 2020. Student artwork from FSSD schools was selected and displayed. A reception at the Frist Art Museum in Nashville, held for the FSSD featured artists, was very well attended. (1C, 4B)
17. Prominent display of student artwork in the director's office, on the district website, and at the Central Office and Central Office Annex provided an opportunity for students, parents and other visitors to view outstanding student work at non-school locations. (4B)
18. The School Board recognized students for various achievements at each in-person Board meeting in support of the whole child teaching philosophy. (1C, 4B)
19. FSSD middle schools offered a rich fine arts program, showcased through two theater facilities outfitted with professional quality sound and lighting. Students were provided opportunities to participate in visual and performing arts, band, strings, drama and chorus via major drama productions, musical concerts, performance contests, art exhibitions, and special events hosted by the City of Franklin such as the Christmas Tree Lighting, Veterans' Day Parade, Rodeo Parade, and the Christmas Parade. (1C)
20. FSSD elementary school students were provided with a true "whole child" education, with related arts courses including physical education, art, music, computer, SMART/ReadyK for Kindergarten students, and Quaver Music for grades K-8. (1C)

### ***Universal Screening and Tests for Progress Monitoring***

21. A document titled *District Required RtI<sup>2</sup> Assessments* was distributed to all administrators and teachers as a means of providing consistency and accurate communication of universal screening measures and progress monitoring across the district. (1B)
22. STAR Reading Enterprise was used as a universal screening measure in grades 2-8, as well as to progress monitor students receiving Tier 2A intervention in grades 3-8. (1B)
23. AIMSweb was used as a universal screening measure in grades K-2, as well as to progress monitor students receiving all levels of intervention in grades K-2 and Tiers 2B and 3 interventions in grades 3-8 (*as appropriate*). AIMSweb was used to progress monitor math in grades 2-8. (1B)
24. i-Ready was used as a universal screening measure for math in grades 2-8. (1B)

## District-Wide Professional Learning

In partnership with each school and its data-driven School Improvement Plan (SIP), the Teaching and Learning team identified and provided professional learning experiences to support student learning. Professional learning during the 2019-20 school year focused on the following areas, divided into sections for (1) Teacher and Staff and (2) Administrative.

### *Teacher and Staff Professional Learning*

1. District-wide, grade level and content area Professional Learning Communities (PLCs) continue to evolve to effectively guide school teams in better meeting the needs of all learners. In PLC meetings, teachers reviewed data, refined pacing guides, created and/or revised common assessments and planned for instruction. In 2019-20, these PLCs continued to focus discussions on the instructional refinements related to the Tennessee Academic Standards in math, ELA/literacy, and science. In addition, teachers discussed effective strategies that were used with students in need of intervention support. Art, music, accelerated learning, world language, English Learner, computer lab, library media and physical education teachers met in content specific, district-wide PLCs in order to deepen content knowledge and to develop strategies in their areas. (2E)
2. Teachers of students with special needs attended a variety of sessions including those focused on autism, communication and behavior disorders, mental health issues, Certified Restraint Training, occupational therapy strategies, positive behavior support, Imagine Learning, SPIRE, Lindamood-Bell, Neuro-Science in Education, compliance monitoring and legal issues. In addition, special education (SPED) teachers met in school as well as grade level district PLCs to plan for performance assessments and successful student transition to the next grades within our district. The district continued a monthly district-wide PLC with SPED representatives from each school to share specific special education concerns and issues. (1C, 2E)
3. The FSSD Beginning and New Teacher Induction Program (BANTIP), which spans five years, provided ongoing support for beginning and new teachers by facilitating a smooth transition to the FSSD community. Each new teacher was assigned a mentor and attended professional learning sessions designed to fit his/her needs. Designated instructional technology sessions are incorporated during BANTIP each year. (1C, 2E)
4. Teachers of English Learners (ELs) were members of a district EL Professional Learning Community that collaborated with school level teams to share instructional strategies aligned to best practices focused on the growth of students' content knowledge and English proficiency. In addition, EL teachers attended training at the state and regional levels, learning effective practices to use in instruction. (1C, 2E)
5. On August 1st, FSSD's Opening Day, a welcome event for all FSSD educators and staff was held at PGS. Mr. Tony Becerra was the special guest and keynote motivational speaker. Mr. Becerra was one of the original Freedom Writers in teacher Erin Gruwell's class. Tony found acceptance in Ms. Gruwell's classroom where students from extremely varied backgrounds learned they were not so different when they really got to know each other. They began writing stories about their lives, which would later be compiled in the book The Freedom Writers Diary. The book- whose cover features Tony as a young student- was later made into the major motion picture *Freedom Writers*. Since high school, Tony has worked as an Americorp volunteer in New York, speaking to over 50,000 students and being awarded a Certificate of National Service. He was recently involved with at-risk youth in the GEAR UP program in southern California. He currently works with the Freedom Writers Foundation, speaking to audiences all over the country. Mr. Becerra spoke about the importance of building relationships, showing empathy and kindness, and understanding each child's struggles. Teachers and paraprofessionals then took part in grade level and/or content area specific collaboration sessions, including sessions prompted in large part by the information gleaned during Lunch & Learns, as well as professional learning sessions centered on district-provided resources including Imagine Learning, i-Ready Math, Achieve 3000, STEMscopes Science for grades K-5, and Pearson Realize Science for grades 6-8. Additionally, sessions were offered to introduce teachers to the new social studies adoptions: Studies Weekly (K-2) and Gallopade (3-8). Computer lab teachers met for a collaboration session to discuss how Common

Sense Media lessons would be implemented with students throughout the year to receive Common Sense School certifications and E-Rate requirements. Also offered on the opening day were required CPR, first aid, and First Responder workshops. (1C, 2E, 2F)

6. Once each quarter, the Associate Director of Schools for Teaching & Learning and the Curriculum and Professional Learning Supervisor met with a team of teachers, paraprofessionals and administrators at every school to discuss data and request input regarding professional learning and other issues and needs during “Lunch & Learns/Discuss & Designs.” The goal of the Lunch & Learns was to have a truly open and collaborative process to tailor professional learning to the needs of FSSD students and teachers, with optimal student learning as the result. Beginning in the 2016-17 academic year, school administrators had the option of scheduling these meetings later in the day; thus, the alternate title of “Discuss & Designs” was added. During the 2017-18 year, the format of the Lunch & Learns was expanded to focus on curricular supports in the second quarter. Lunch & Learns for quarters one and three continued to center on professional learning needs. Based on feedback, the 2019-20 year brought the option for schools to schedule these meetings at various times during the school day, not just the typical lunch hour or during the late afternoon. (2E)
7. Online courses were made available to teachers through the Association for Supervision and Curriculum Development (ASCD) and The New Science of Learning/*Fast ForWord*. Topics included working with students of poverty, autism, dyslexia, literacy, questioning and academic feedback, best practices for small group instruction, rigor, differentiation, performance-based assessment, and strategies for instructing English Learners and students with special needs. These rich, multiple-hour sessions for teachers were accessible any time and allowed teachers to learn at their own pace and location. (1C, 2D, 2E)
8. Universal screening and progress monitoring assessments were used to identify students’ learning needs. Teachers were provided training in using assessments such as AIMSweb, STAR Reading Enterprise, and iReady Math to determine student progress and effectiveness of instruction and intervention. (1B, 1C, 2E)
9. The math and ELA coaches continued to meet with teachers to provide professional learning based on student data and centered on best practices in instruction. (1C, 2E)
10. Learning opportunities were provided for teachers of high-achieving students. Teachers participated in a session facilitated by Jackie Palmquist (NSCM Director of Professional Learning) titled *Number Talks for High School Math Credit Courses* as well as in workshops facilitated by Maria Gonzalez (Association for Supervision and Curriculum Development) titled *Differentiated Instruction for Grades K-4 and 5-8*. (1B, 1C, 2E)
11. Grades K-8 teachers received professional learning to support STEM (science, technology, engineering and math) education from their district-adopted resources titled *STEMscopes: Lesson Planning Using Kits and Digital Resources* and *Pearson Realize Science: How do we Maximize Its Resources*. FSSD also participated in the Middle Tennessee STEM Network. FSSD continued to partner with SAE International to implement *A World in Motion*, a STEM curriculum for grades 6-8; this partnership was funded/supported by Nissan. The middle school curriculum can be viewed at: <https://www.sae.org/learn/education/middle-school-curriculum> (1C, 2E)
12. The district continued to provide ongoing support for the National Board Certified Teacher (NBCT) candidates. Four teachers earned National Board Certification status during the 2019-20 year. Two teachers began the National Board pursuit during the 2019-20 year and two other teachers continued working on National Board Certification. In 2019-20 FSSD had four teachers receive the pro-rated \$2,180 supplement and one teacher receive the pro-rated \$1,470 supplement. Five school psychologists, six speech language pathologists, one interpreter, and one occupational therapist received the Board-approved \$4,000 per year supplement. Additionally, one part-time speech language pathologist received a \$2,400 prorated amount for her certification and one part-time speech language pathologist received a \$1,600 prorated stipend. These supplements were one element of the Differentiated Pay Plan. (1C, 2D, 2E)

13. Individual schools coordinated site-based professional learning initiatives. School administrators and teachers frequently led professional learning activities based on needs identified through school achievement and growth data. This occurred during the summer, on school professional learning days, in the afternoon on the early-dismissal days and during faculty meetings. (1B, 2E)
14. Music and art teachers participated in state and national learning opportunities. Teachers attended the Tennessee Arts Academy, Tennessee Music Educators Conference and Tennessee Arts Education Association Fall Conference to stay informed about national trends and best practices in the arts. Other professional learning offerings for music and art teachers included: working with clay, creating clay stamps, and pottery wheel basics for art teachers, diving into Quaver Music (<https://www.quavermusic.com/info/>), as well as examining the revised state fine arts standards for music educators. In addition, these teachers participated in ongoing PLCs and targeted professional learning opportunities that focused on enriching content and pedagogical knowledge. (1C, 2E)
15. Physical educators participated in state and local learning opportunities. These teachers participated in sessions provided by the Tennessee Association for Health, Physical Education, Recreation, and Dance (TAHPERD) and the American Council of Sports Medicine. Teachers also worked together in vertical teams to focus on implementation of the physical education curriculum in the district. Additionally, these teachers participated in targeted professional learning sessions such as the Nashville Predators' Fitness Challenge, Fitnessgram (the official assessment of the Presidential Youth Fitness Program) and Progressive Aerobic Cardiovascular Endurance Run (PACER). (1C)
16. All school-level administrators have been trained in TEAM and certified to evaluate educators. Additionally, six district-level Teaching & Learning members have been trained in TEAM and certified to evaluate educators. The Director of Schools and the Associate Director of Schools for Teaching & Learning have been trained and certified to evaluate school level administrators. (1C, 2E)
17. Five school psychologists and the supervisor of special populations attended the TAASE (Tennessee Association of Administrators of Special Education) Legal Conference in December 2019. This annual legal conference focused on current legislation impacting special education. The psychologists attending this conference shared this information with the entire psychology team and with Academic Behavior Support Teams in the individual schools. (2E)
18. The Early Childhood Education PLC met twice monthly, allowing the Special Education Preschool and Voluntary Pre-K Teams to work collaboratively on commonly used Teaching Strategies Creative Curriculum. (1C, 2E)
19. The Partners in Education (PIE) Conference: A Continuum of Services for ALL Children was held in Nashville during late January 2020. Teams of SPED teachers, speech-language pathologists and school psychologists took advantage of the many opportunities for growth in the areas of RtI<sup>2</sup>, differentiated learning, early childhood, transition, SPED interventions, positive behavior support and best practices for all students. A team of educators from Freedom Middle School presented a session on "A Middle School Team's Approach to Fidelity Checks at all Tiers," on Wednesday, January 29. (1C, 2E)
20. Poplar Grove Middle, Poplar Grove Elementary, and Liberty Elementary Schools maintained their selection by the TDOE and the Tennessee Behavior Supports Project (TBSP) as *Silver Level Models of Demonstration Schools for Response to Instruction and Intervention for Behavior* (RTI<sup>2</sup>-B). The purpose of this identification was to promote model schools to share their practices, examples, and celebrate the school's effort and dedication to meeting the needs of all students. Along with other forms of appreciation, Model of Demonstration Schools were featured on Vanderbilt's TBSP website and shared with the TDOE. (2E, 4B)
21. One of FSSD's speech/language pathologists attended the 14<sup>th</sup> annual Tennessee Association of Assistive Technology (TAAT) Conference on December 5-6, 2019, in Franklin. In the school setting, assistive technology services and/or adaptive devices help students with disabilities compensate for limitations and/or

develop skills that are necessary for independent functioning at home and school. Many of our students access assistive technology to increase their functional capabilities - including basic communication for our non-verbal students. Assistive technology devices can range from "low technology" items like pencil grips, markers or paper stabilizers to "high technology" items such as iPads with specific apps, voice synthesizers, Braille readers or voice activated computers. (1C, 1E)

22. Through BANTIP, new teachers received training on accessing employee resources, board policies, social media guidelines, and district digital resources. Social media and electronic access, as well as federal, state and local privacy and protection laws regarding students were covered during BANTIP. (2D, 2E, 2F)
23. Teachers were provided professional learning on multiple occasions to support their understanding of the Tennessee Academic Standards in math, English language arts, science, social studies, world languages, computer science, and fine arts. (1A, 1B, 1C, 2D, 2E)
24. FSSD professional learning opportunities included the following:
  - a) In July, Jackie Frazier (Wonders consultant) facilitated writing training around Wonders updates for teachers of grades K-5. (1C, 2D, 2E)
  - b) Google Suite for Education Summit: FSSD teachers attended this information conference again in Spring 2020. However, due to school closures and the stay-at-home order, this annual conference, usually held at Harpeth Hall, was moved to a virtual forum. Sessions provided participants with tools and resources for implementing effective classroom instruction using the Google Classroom platform and Google's suite of applications. (1C, 2E)
  - c) Representative teachers of K-2 and reading coaches from every elementary school were part of the FSSD K-2 Reading Academy. The professional learning was offered through five days over the course of several months. (1C, 2E)
  - d) Tennessee Educational Technology Conference (TETC): Teachers and district leaders presented and attended TETC held in Murfreesboro at the end of November 2019. Participants attended sessions that provided instructional technology resources for classroom integration. (1C, 2E)
  - e) Instructional Technology Courses:
    - o During an administrative day in March 2020, Amber Whitley provided professional learning for paraprofessionals on Google Suite for Education and then Jamie LaRocca from PCS trained teachers on the new Promethean ActivPanels at Poplar Grove Middle School. (1C, 2E)
    - o Throughout the school year, instructional technology specialists supported and provided additional professional learning to teachers utilizing digital programs such as Imagine Learning, Achieve 3000, Reading Assistant and i-Ready. These sessions took place in conjunction with trainings provided by vendor trainers. (1C, 2E)
    - o The instructional technology specialists and Database Manager Drew Bingham facilitated a session for paraprofessionals reviewing online resources available for students and features in Skyward Business. (1C, 2E)
    - o The instructional technology specialists facilitated professional learning for faculty and staff at all buildings reviewing updated technology resources and procedures at the beginning of the 2019-2020 school year. (1C, 2E)
    - o The inaugural year of the Building Instructional Technology Leaders Program commenced in 2019. Teachers who applied and were selected for this contracted position were integral in completing the Common Sense Media Certifications as well as providing support for their peers throughout the year and during the COVID-19 extended closure. The instructional technology specialists met with building level instructional technology leaders in November to provide a day of professional learning, review district resources, examine contractual obligations, and create an implementation plan for supporting teachers throughout the year. (1C, 2E)
    - o The Google Classroom/Drive Training held in June 2020 offered participants the opportunity to attend in person or virtually through Zoom. Participants in this session learned how to utilize Google Classroom to effectively implement differentiated instruction for all students. With Classroom, teachers can create differentiated assignments, integrate district-adopted resources,

- websites or videos, make announcements, create collaborative class discussions, and develop and store instructional sub-plans using features within the Google Suite. (1C, 2E)
- The district's Video Conferencing and Recording Resources for Synchronous and Asynchronous Learning (K-8) training held in June 2020 offered participants the opportunity to attend in person or virtually through Zoom. Participants evaluated best practices for virtual instruction while learning how to use the features within the Zoom platform by reviewing video tools and settings for impactful use. Additional resources such as Screencastify, Flipgrid, and Edpuzzle were also reviewed. Participants explored methods for creating, uploading, and sharing recordings into the Google Classroom platform. (1C, 2E)
  - The Best Practices and Practical Application Round Table Discussion occurred in June 2020. In the morning session, participants shared examples of their implementation of district-adopted online resources and use of video conferencing, screen recordings, and other instructional technology resources based on research of best practices in the blended learning environment. Participants explored current research regarding strategies and instruction in a virtual learning environment. In addition, participants explored advanced features within Zoom to support differentiation of learning and collaboration with support teachers. In the afternoon session, participants engaged in creating online lessons using video conferencing, screen recordings, and other instructional technology resources. (1C, 2E)
- f) Our K-8 ELA teachers received implementation training in June 2020 around the new ELA adoption. Grades K-4 participated in Wonders training, 5th grade participated in Open Up training, 6th grade participated in Savvas training, and 7<sup>th</sup>-8<sup>th</sup> grade participated in StudySync training. All of these provided an introduction and initial overview of the newly-adopted ELA resources and accompanying digital platform to prepare them to effectively implement these new resources at the beginning of the school year. (1B, 2E)
- g) In June 2020, a committee of K-8 ELA teachers and literacy coaches worked with facilitators from PowerSchool to create district-wide pacing guides and syllabi. These pacing guides are aligned to the Tennessee Academic Standards and created with the new ELA resources that will be implemented in the 2020-2021 school year. (1B, 2E)
25. Tennessee Behavior Supports Project (TBSP): FSSD partnered with Vanderbilt University on a free five-year grant to support schools and districts to become familiar with strategies for better serving students that have, or are at-risk for, behavior difficulties through Response to Instruction and Intervention – Behavior (RtI<sup>2</sup>-B). This support may include helping schools identify students who are unresponsive to Tier 1 or Tier 2 prevention efforts, providing recommendations on the school leadership team practices, and providing support and guidance on critical features within each tier. The district RtI<sup>2</sup>-B Leadership team meets quarterly, and the school teams meet monthly. The purpose of these meetings is to ensure that (a) RtI<sup>2</sup>-B is aligned with other district initiatives, and (b) resources and time are allocated to RtI<sup>2</sup>-B preparation and implementation in schools. The district also provides two coaches to assist schools with the implementation of TBSP; one supports K-4 schools and the other serves 5-8 campuses. (1B, 1C, 2E, 2F, 4B)
26. The instructional technology specialists attended and presented at the Tennessee Educational Technology Association Summer Institute in July 2019. This conference provided instructional technology leaders with opportunities for hands-on learning, exchanging of ideas, and networking with like-minded educators seeking to transform teaching and learning. (1C, 2E)
27. The FSSD behavior consultant, FSSD autism consultant and FIS special education teacher attended the Tennessee Association for Behavior Analysis (TABA) Conference in November 2019. TABA advances awareness, development, and access to the practice of behavior analysis. (1C, 2E)
28. During the 2019-20 school year, the FSSD Special Education Department continued revisions and updates to the *Special Education Procedures Manual*, a guide that provides FSSD special educators the resources to implement required procedures and understanding of the steps needed to implement a legal and appropriate educational plan for students with disabilities. (1C, 2E)

29. Throughout the 2019-20 school year, a team of educators which included the Associate Director for Teaching & Learning, the Supervisor of Student Performance, the Supervisor of Special Populations, two principals, two accelerated learning specialists, and one school psychologist met monthly to evaluate our current practices regarding education and services for our advanced learners. In keeping with the FSSD vision, "*Excellence in Learning and Teaching for All*," the team members continued to make efforts to reflect the diversity and demographics of the honors classes in grades 5-8. At the beginning of the 2019-20 school year, the district implemented a pilot program at two campuses where all students in grades K-2 were exposed to problem-solving and critical thinking activities. The committee focused its work on grades 5-8 during the 2019-20 school year. The work of this committee will continue throughout the 2020-21 school year and beyond, with the change of two members. (1C, 2E)
30. In keeping with the Individuals with Disabilities Education Act (IDEA), school districts are required to provide training for anyone who must isolate or restrain a child with disabilities in an emergency situation. During the 2019-20 school year, FSSD provided training through the Certified Restraint Training program to train our personnel in both verbal and non-verbal de-escalation as well as physical restraint. We trained approximately 60 individuals in June and continued to offer this training throughout the 2019-20 school year. The company, CRT, certified two of our district-wide consultants to continue this training throughout the year as needed. Continuing the majority of the restraint and isolation training during the summers was planned, to avoid pulling personnel during the school day. This training is for administrators, teachers (general education and special education), paraprofessionals and other staff members for the skills, confidence, and effective framework needed to safely manage and prevent difficult behaviors. (1C, 2E)
31. Six of the FSSD speech-language pathologists participated in a two-day training August 1-2 at Vanderbilt University. This conference is a state-wide conference for SLPs to train and network on current practices in the speech and language concerns for students with disabilities. (1C, 2E)
32. The FSSD deaf educator, one speech/language pathologist, one pre-K special education teacher and four ASL interpreters attended the Therapeutic Approaches for Working with Deaf Individuals Impacted by Language Deprivation, Nashville, TN. This collaboration with other deaf educators helps to promote the academic outcomes of deaf and hard-of-hearing students, enabling them to reach their maximum potential and become productive members of the deaf community and society. (1C, 2E)
33. One of FSSD's educational interpreters (sign language) virtually attended the Tennessee School for the Deaf Summer Institute for Interpreters June 22-24. (1C, 2E)
34. All members of the Occupational Therapy team (two registered OTs and two COTAs (certified occupational therapy assistants) attended a seminar provided by Summit Learning on January 14 in Smyrna, TN. The event was titled "Timesaving Strategies to Integrate Your OT Interventions into Classrooms." (1C, 2E)
35. The instructional technology specialists attended the Future of Education Technology Conference (FETC) in January 2020 in Miami, Florida. The conference provided sessions for technology leaders to support teachers and leaders with best practices and strategies for implementation of instructional technology resources. The instructional technology specialists collaborated with technology leaders across the country regarding student data privacy and leading district technology initiatives. (1C, 2E)
36. In May 2020, Poplar Grove Middle School teacher Laura Lavery was one of 30 teachers across the state invited to participate in the State Collaborative on Reforming Education (SCORE) 2020-2021 Tennessee Educator Fellowship. Lavery was part of a year-long program that gave educators the opportunity to learn about education policy and turn that knowledge into advocacy that positively impacts student achievement and educator effectiveness. (1C)

## *Administrative Professional Learning*

37. FSSD administrators continued to participate in focused professional learning activities and attended numerous professional learning conferences, including but not limited to: Association for Middle Level Education (AMLE), Partners in Education (PIE) Conference, Tennessee Educational Technology Conference, Learning Forward Annual Conference, and more. Due to the COVID-19 pandemic, several conferences scheduled for Spring 2020 were canceled and some were converted to a virtual format, such as the LEAD and Music City SEL conferences, which were also attended by our administrators. Professional learning sessions on the following were the main focus for the 2019-20 year: high-quality instructional materials, Social Emotional Learning (SEL), and foundational literacy. (1C, 2E)
38. In September 2019, 32 of the FSSD Leadership Team participated in a three-day training conference led by Kathryn Kee and Karen Anderson with Results Coaching Global, an accredited Coach Training Program headquartered in the Dallas, Texas, area. This training was specifically designed for FSSD leadership who had previously completed the Level I Leadership Coaching for High Performance through RCG, and provided coaching refresher training. (2D, 2E)
39. The Director of Schools and the Associate Director of Schools for Teaching & Learning were certified as Tennessee Educator Acceleration Model (TEAM) Administrator Evaluation Observers through the Tennessee Department of Education, and continued to utilize the TEAM model to evaluate principals and assistant principals. (2E)
40. Administrators continued to utilize the Tennessee Educator Acceleration Model (TEAM) to evaluate all licensed team members. Using this evaluation model to identify individual teacher strengths as well as areas to strengthen enables professional learning needs for teachers to be identified, planned and implemented. Through the use of the TEAM model and data from their campus, administrators can determine potential school-level professional learning needs. Additionally, principals engaged in healthy conversations about the TEAM model to refine and sharpen their practice and skills in this important area during leadership meetings, school walk-throughs and informal discussions. (2E)
41. TNCompass, the teacher evaluation documentation system, has improved over the last several years as additional reports and information became available to administrators, teachers, and district personnel. School and district-level administrators reviewed data throughout the 2019-20 TEAM evaluation process to determine trends in reinforcements (strengths) and refinements (areas to strengthen). By evaluating this data, professional learning was able to be differentiated to meet more teachers' needs. (1C, 2E)
42. District administrators received routine support, training, and updates regarding RtI<sup>2</sup> and dyslexia during leadership retreat, leadership meetings, and staff meetings. The District RtI<sup>2</sup> Team met to evaluate RtI<sup>2</sup> components, behavior additions, expectations and progress. (1B, 1C, 2E)
43. In August 2019, the FSSD special populations supervisor attended the State Special Education Supervisor's Institute, a three-day workshop for special education supervisors sponsored by the TDOE in Franklin, TN. (1C, 2E)
44. In September 2019, the Supervisor of Special Populations attended the Arivett Law, Education Law Conference in Pigeon Forge, TN. This annual conference focuses on the most recent legal issues in education in order to help participants understand and implement IDEA, prepare for legal challenges and carry out responsibilities surrounding IEPs, discipline, RtI and more. (1C, 2E)
45. In September 2019, the Supervisor of Special Populations attended the Middle Tennessee Special Education Supervisors Conference in Pickwick, TN. This conference time is used to discuss and clarify information from the state training, and to collaborate on best practices across districts in Middle Tennessee. (2E)
46. The Supervisor of Special Populations is a member of the Middle TN Supervisors of Special Education Study

Council. This group, consisting of the Mid-Cumberland and South-Central supervisors in special education, meets monthly to network and support each other in all areas of special education in Tennessee. (1C, 2E)

47. Select members of the Teaching & Learning team collaborated with district leaders from across the country at the Future Ready Institute in Nashville, TN. This institute was a two-day professional learning event designed to support district teams in creating policies, procedures, and practices that empower them to transform teaching and learning in their district. (1C, 2E)

# Academic Programs and Extended Learning Opportunities

Based on the effectiveness of past programs and the implementation of best practices, the district has determined the following programs and/or initiatives to support both district and school academic potential, as well as social, emotional, behavioral and achievement goals.

*Note: The FSSD continuously evaluates all programs by disaggregating academic and non-academic data and updates its programs and infrastructure to meet needs identified by district goals.*

1. The district continued the assessment titled “Fitnessgram” to benchmark and progress monitor K-8 students to determine students' fitness levels based on what is optimal for good health. The assessment included a variety of health-related physical fitness tests that assess aerobic capacity such as muscular strength, muscular endurance, flexibility and body composition. Scores from these assessments were compared to Healthy Fitness Zone® standards to determine students' overall physical fitness and suggest areas for improvement when appropriate. (1B, 1C)
2. The district continued tutoring for 3<sup>rd</sup> grade students who were non-proficient in reading as measured by STAR Enterprise or report card data. Each school provided after-school tutoring for 3rd grade non-proficient students. (1C, 4B)
3. The district utilized universal screening and progress monitoring assessment software (AIMSweb, STAR Reading, and i-Ready Math) for students in grades K-8 that reflect the new curricular standards and assist teachers in identifying student academic strengths and weaknesses, as well as developing appropriate interventions for the Response to Intervention process (RtI). (1B, 1C)
4. District social workers, school counselors, the autism consultant, and the behavior consultant provided instructional, social-emotional and behavioral supports that removed barriers to learning. These critically important services allow students the opportunity to maximize their academic learning potential. (1C)
5. FSSD continued to contract with textbook vendors that offer digital resources for students to access at school or at home. (1C, 4B)
6. Web-based programs such as Zoom, Screencastify, Kami, AIMSweb, Renaissance STAR, i-Ready, Destiny, Grolier, Accelerated Reading, Teaching Books, Tennessee Electronic Library, Kuder, YouScience, Learning.com, Imagine Learning, ReadLive, Google Suite for Education and Discovery Education continued to support individualized instruction and assessment. Administrative programs utilized throughout the district included Frontline, Easy IEP and Easy 504, Destiny, Skyward Business and Skyward Educator (student management system). Routine updates are provided for these instructional programs. (1B, 1C, 4B)
7. The FSSD continued to maintain a Google domain and provided continuous teacher training for integration of Google Suite for Education in grades K-8. This domain continued to provide students with FSSD Google accounts allowing for individualized instruction and activities to support learning and extend opportunities for digital literacy. (1C, 2E)
8. For two weeks, summer school was provided for 38 students in grades 5-8 at FIS, FMS, and PGMS. In light of the COVID-19 pandemic and the Spring 2020 extended closure, this summer school was not necessarily for students identified as at-risk of failing one or more core content area classes, but for any students for whom principals deemed the opportunity helpful to their academic progress. (1B, 1C)
9. School-based programs and resources for gifted students continued to support the academic and social-emotional growth of our students with Intellectual Giftedness. In addition to their other responsibilities for honors and accelerated learners, an accelerated learning specialist in each building provided the instructional staff to support these students. (1C)

10. FSSD continued to fuel the growth of students and teachers through the use of instructional coaches at every school focused on English language arts and mathematics. One math coach, funded through Title II, supported professional learning throughout the district. School level reading and math coaches, as well as the district reading and RtI<sup>2</sup> coordinator, were employed to better support academic programs and curriculum. (1C, 2E)
11. Each school utilized their Academic and Behavior Support Team (ABST) to support teachers and students. The ABST met on a scheduled basis to discuss students with academic or behavioral concerns. This multi-disciplinary team assisted teachers in reviewing the success of interventions and determining how to proceed. Summaries of each meeting, including next steps, were sent to parents. (1B, 1C, 4B)
12. The Honors Program continued to be successful in grades 5-8. Rising 5<sup>th</sup>-8<sup>th</sup> graders who met established guidelines set by the Honors Committee were eligible to participate. The district hosted two Honors Program information meetings in January - one for parents of rising 5<sup>th</sup> graders and one for parents of rising 6<sup>th</sup> through 8<sup>th</sup> graders – to provide a description of the program and details about qualifications for entry, testing requirements, timelines, the reconsideration process, and useful websites. The district translator was present to provide interpretive services for Spanish-speaking families. The school-level Honors Program meetings did not occur in April, due to the closure of the district. However, information about the program was shared with families through Blackboard Connect messages and emails from principals. (1B, 1C, 4A, 4B)
13. The FSSD provided support to the Gentry Educational Foundation, which served students during Summer 2019 by providing remediation, enrichment, recreation and music instruction in a fun camp setting. Unfortunately, this program was canceled for Summer 2020 due to Covid-19. Located at JES and FIS, the Gentry Educational Foundation also provided extended day services for children in need of after-school care. The Gentry programs that benefited students most in need included:
  - a) Small group tutoring in reading and math (morning and afternoon)
  - b) Super Science class
  - c) Piano lessons
  - d) Computer coding
  - e) Imagine Learning (morning)
  - f) Weekly club meetings for 4<sup>th</sup> grade boys focused on manners and sportsmanship
  - g) Three summer book studies for 5<sup>th</sup> and 6<sup>th</sup> graders (each lasting one week), including a field trip to the Nashville Zoo
  - h) Provided teachers for New Hope Academy's summer program that housed FSSD students (from Franklin Housing Authority)
  - i) STEM/enrichment (science, technology, sports, music and art) classes twice a month for JES Gentry's tutoring students
  - j) Weekly enrichment classes (soccer, art, science, coding) for FIS Gentry's tutoring students
  - k) Summer 2019 tutoring in reading/math, plus full day enrichment at JES for two weeks
  - l) Summer 2019 pre-K program (1C, 4B)
14. Due to COVID-19, schools were not able to fully participate in the Williamson Recycles and Keep Williamson Beautiful Merit Program, where schools received merit points (translated into dollars for the schools) for participating in programs promoting litter prevention and clean-up, beautification, waste reduction, recycling and environmental education. Instead, Keep Williamson Beautiful divided the money evenly for the 2019-20 school year Merit Program. Each FSSD and WCS school received \$810 for 2019-20 as a result. (4B)
15. The FSSD administered kindergarten readiness screening measures to four students whose parent(s) requested this testing based on the child's birthday falling between August 16<sup>th</sup> and September 30<sup>th</sup>. Parents submitted the necessary documents to pursue this screening, which included a letter to the Director of Schools seeking this assessment, the child's official birth certificate, and proof of residency. Each family who requested this assessment and met the criteria was scheduled for an assessment that took place prior to the start of the 2019-20 year. Parents were contacted after the screening with the assessment results. Three students met the required

criteria to enroll in kindergarten. The one student who did not meet the required criteria was referred to our district pre-K program. (1B, 4B)

16. FSSD students were provided with opportunities to participate in coding activities in computer lab classes and STEM, embedded into classroom instruction and/or during academic focus time using Dash and Dot robots, Google CS First, Scratch, Raspberry Pi, Code.org, and Applied Digital Skills. Many buildings across the district also participated in “Hour of Code,” which is a world-wide event that takes place each December. (1A, 1C)
17. The district offered its 7<sup>th</sup> grade students an opportunity to participate in the Duke Talent Identification Program (TIP). In 2019-20, three FMS and two PGMS students qualified for State Recognition. Two of these students qualified for Grant Recognition based on their ACT scores. Duke TIP's 7<sup>th</sup> Grade Talent Search is the largest program of its kind in the nation, offering eligible academically talented 7<sup>th</sup> graders the opportunity to take the ACT college entrance exam. Students earn state recognition by scoring at or above the national average of recent high school graduates on at least one part of the ACT or the SAT. Additionally, students in grades 4-6 may choose to participate in the Duke TIP program. They may choose to take the PSAT and/or participate through online activities, contests and summer programming. (1B, 1C, 4B)
18. Students in grades 4-5 were offered an opportunity to participate in the Elementary Mini Mu Competition. Students took two high-level math tests that covered a wide variety of problem-solving skills. The top 20 finishers were awarded in the competition; Poplar Grove Elementary had five students who participated and one 4th-grader who placed in the top 20 on both of the tests. (1C, 4B)
19. Middle school students had the opportunity to participate in several national academic competitions through an academic club at FMS called Freedom Academic Competition Team (FACT). Twenty-one FMS students were among a select group of students whose performance on local and regional academic competitions garnered them an invitation to compete in the International Geography Bee, the U.S. Academic Bee, the National Science Bee, and the National History Bee in Atlanta against students from across the United States. (This competition was scheduled for June 2019 but postponed to December 2020 due to COVID-19.) (1C, 4B)
20. Middle school students participated in varsity and junior varsity sports in grades 6-8. Based on the sport and size of the school, the teams participated in either the Williamson Middle Athletic Association, Harpeth Valley Athletic Conference, or the Greater Nashville Athletic Conference. The Freedom Middle School boys' tennis team won its championship. In addition, the Poplar Grove Competition Cheerleading team won several regional championships and won the coveted American Cheerleaders Association (ACA) Nationals in Orlando. (1C, 4B)
21. Several schools placed in Destination Imagination (DI) competitions at the local and regional level, and advanced to state level, which was cancelled due to COVID-19. DI is an organization that teaches "21st century" skills and STEM principles to kindergarten through university level students through collaborative problem-solving challenges. In 2019-20, two teams from Liberty Elementary participated in the Rising Stars category, which is “performance only” at the regional competition. Teams from Moore Elementary and Freedom Intermediate competed at regional level and all qualified for State. (1C, 4B)
22. The district continued our partnership with Securly, a web-based filtering company, to provide alerts to school and district leaders when students are exhibiting digital behaviors of concern, such as self-harm, bullying, or searching for inappropriate content. (2F)
23. FMS and PGMS students who were enrolled in their Science, Technology, Engineering, and Math (STEM) class formed a team to participate in Purdue's TechFit competition integrating fitness, coding, and technology. FMS and PGMS both qualified for the national competition via video demonstrations of their exergames. One year after winning the entire competition, Freedom Middle School was awarded Runner-Up status in the 2020 National TechFit competition. (1A, 1C)

24. Instructional technology specialists continued the vetting process for a coding curriculum aimed at providing all students with opportunities for rigorous coding programs as a foundational part of ensuring college and career readiness. (1A, 1C, 3B)
25. FIS hosted the district's second annual Evening of Code in November 2019. This event was planned by FIS Media Specialist Dinah Wade and the instructional technology specialists. Members of the community were invited to experience coding through hands-on learning experiences with Scratch, Code.org, Microbit, Dash and Dot, Raspberry Pi, Google CS, Makey Makey, Snap Circuits, and OSOs. Students who completed the various stations were entered into a drawing to win a Micro:bit. (1A)
26. Instructional technology specialists worked with building level instructional technology leaders and computer lab teachers/paraprofessionals to complete the requirements of the Common Sense Schools certification. The goal of this program is to teach students about digital citizenship and safe online practices. Six of the district's schools earned this certification, which qualified the district to apply for and ultimately receive the Common Sense District certification. (2F)
27. The FSSD partnered with Audible (the nation's leading provider of Audiobooks) to donate a collection of classic audiobooks (and the monthly subscription to the Audible app to access them) to Tennessee school children in grades 8-12 (ages 13 and up) students. All 8th grade FSSD students and teachers received a free Audible account that included access to a curated bundle of 80 audiobooks chosen specifically for middle and high school students. This program was provided to make reading more convenient for students and eliminate the barrier of access to reading material. (1C)
28. As the number of devices and frequency of use increased, teachers began requesting a resource to help them monitor and manage student use of devices. In response to this request, the instructional technology specialists worked with multiple vendors to offer select teachers the opportunity to participate in a trial. Securly's TechPilot was implemented for a two-month period in the fall, and GoGuardian was implemented in January 2020 for an additional two months. After these trials were completed, the instructional technology specialists received feedback from these teachers and recommended that the district purchase GoGuardian for the 2020-21 school year. (1C)
29. Students from 6th, 7th, and 8th grades attended a presentation Spring 2020 facilitated by Sgt. Lee Eaves with the Williamson County Sheriff's Office and Jay Fahey, Assistant District Attorney for Williamson County Juvenile Court. Students were provided with information and tools empowering them to use appropriate internet safety skills and become responsible digital citizens. The training focused on potential legal consequences should they make certain poor choices online. Additionally, all FSSD students participated in annual digital safety/citizenship lessons utilizing district resources such as Learning.com. (2F)
30. The district continued its tradition of hosting a Be Nice Week November 11-15, 2019. This was an opportunity to focus everyone's attention on the SEL component of kindness. The week included a board proclamation declaring Be Nice Week, the Be Nice student ambassadors marching in the city's Veterans' Day parade, a Be Nice gift to employees (a badge reel), and school-specific celebrations all week. (1C, 4A, 4B)

### ***Student Support Programs***

31. Schools used Blackboard Connect to communicate student absences to parents and to request appropriate documentation for those absences in order to bolster attendance, which gave students the best opportunity to be successful learners. Schools used Blackboard's automated attendance calling feature to notify parents of student absences and important information about reporting absences to the school. Once a student was documented as having unexcused absences for five days, a letter was sent to the parents in addition to telephone call and email notification. Additional letters, phone calls, family meetings and emails followed if absences continued. (4A, 4B)

32. The Coordinated School Health program (CSH) continued to address physical education/activity and wellness, nutrition, health education, health services, partnerships between students, families and community, counseling and social services, and a healthy school environment. Collaboration with leaders, teachers, support staff, various FSSD departments, and community agencies occurred throughout the year. (2A, 2E, 4B)
33. The FSSD Student Support Services Department distributed the monthly newsletters “*Home & School Connection*” for parents of elementary school children and “*Middle Years*” for parents of students in middle school to provide parents with practical ideas that support school success and parent involvement. (1C, 4B)
34. The Lion’s Club provided vision screenings for students in grades K, 2, 4, 6 and 8. (1C, 4B)
35. For the 2019-20 school year, FSSD partnered with the Williamson County Health Department to offer students the flu vaccine at school: 446 students received the vaccine. Additionally, the FSSD partnered with Costco Pharmacy to offer the flu vaccine to district staff: 116 vaccines were administered. (4B)
36. All FSSD elementary schools, in collaboration with United Way’s Raise Your Hand Williamson volunteers, provided valuable after-school tutorial services during most of the 2019-20 academic year. This collaborative effort afforded the opportunity to work intensively after school with 161 FSSD students needing additional time and support in reading and/or math, allowing for an extended school day four days a week. Providing transportation services and snacks, both funded by the United Way, maximized student attendance. According to United Way, at the end of the school year, the following growth was noted:
- 91% reading growth (1st grade)
  - 90% reading growth (2nd grade)
  - 93% reading growth (3rd grade)
  - 89% reading growth (4th grade)
  - 100% math growth (2nd grade)
  - 87% math growth (3rd grade)
  - 100% math growth (4th grade)
- (These results were tabulated from the Fall and Winter assessment only. Spring assessments were not calculated due to COVID-19 school closures.) Our district appreciates this productive partnership with United Way and Raise Your Hand Williamson volunteers. (1B, 1C, 4B)
37. Tennessee Code Annotated §49-6-7004 encourages local education agencies (LEAs) to develop and implement parental involvement contracts with the parents/guardians of students. FSSD school leaders prepared School-Parent Contracts for distribution in the 2019-20 school year. These contracts were voluntary and designed to encourage and facilitate parent/guardian involvement with the student's education. There was a high response rate for these contracts among schools across the district. (1B, 4B)
38. The school district hosted three school-based Hispanic parent meetings during the 2019-20 school year to provide Spanish speaking families an opportunity to hear about school and district procedures and to ask questions of school administrators. Parent liaisons and the district translator were present to provide language support at school-based and district-wide events, including parent/teacher conferences, PTO events and parent information sessions. (4A, 4B)
39. During the 2019-20 school year, the Board of Education changed the name of the FSSD Seamless Summer Food Service program to the FSSD Rebecca Lounsberry Summer Meals Program. Due to the COVID-19 pandemic the program operated differently than in past years. The Summer Meals program began feeding all children 18 years of age and younger on March 19, 2020. The meal distribution was a joint project of the FSSD Child Nutrition Program and the FSSD Transportation Department. Meals were available at Liberty Elementary and Poplar Grove Elementary for a drive through pick up by interested families. FSSD school buses delivered two routes. One route was in the Franklin Estates Mobile Home Park and the Franklin Housing Authority areas, and the second route was in the Liberty Hills area. Meals provided to community partners and off-site locations included: FSSD Summer Morning and Afternoon Care (SMAC), WeeMAC and the Franklin/Williamson County Boys & Girls Club. (2A, 4B)

40. Working with Graceworks, FSSD helped feed hundreds of students on the free and reduced lunch program who were at risk of weekend hunger. School employees confidentially placed individual fuel bags in identified student backpacks each Friday to provide sustenance for the child and his/her family over the weekend. Approximately 12,000 fuel bags were sent home with FSSD students during the 2019-20 school year. (2A, 4B)
41. In January 2017 the FSSD Child Nutrition Program joined the Tennessee Department of Human Services At Risk Supper Program. During the 2019-20 school year, the program provided 39,323 boxed suppers to students at FES, JES, LES, FIS and PGES through the MAC program, The Gentry Educational Foundation and the Boys & Girls Club. This USDA reimbursable program provided a freshly prepared box dinner to any student who stayed after school for an enrichment program. (2A, 4B)
42. Twenty-nine FSSD students were identified as homeless under the McKinney-Vento Homeless Education Act in the 2019-20 school year. Services offered to these students and their families included immediate enrollment, assistance with procuring all immunization paperwork and school records, free breakfast and lunch, assistance with Morning and After Care (MAC) for students with working parents, assistance with school choice after the family procures housing, assistance with transportation costs to return to the student's school of origin, and assistance locating community services. (4A, 4B)
43. The district entered into a new partnership with One Generation Away to host food distribution events at Johnson Elementary and Liberty Elementary. One Gen Away has as its mission to wipe hunger off the face of America. FSSD is proud to support this local effort to provide food and other supports to families in need. (4A, 4B)
44. Effective July 1, 2018, Tennessee Code requires all schools in Tennessee to follow a truancy tiered procedure prior to filing a truancy petition with the juvenile court. The district was already doing much of what the new law was requiring. FSSD, in conjunction with the Williamson County Juvenile Court and the Williamson County School District (WCS), created the truancy tier intervention plan. This plan encompasses three tiers of intervention that must be worked through prior to a truancy petition being filed. (2F, 4A, 4B)
45. In November 2019, three FSSD schools were named RTI<sup>2</sup>-B Silver Model of Demonstration Schools by the Tennessee Department of Education and the Tennessee Behavior Supports Project (TBSP) for Response to Instruction and Intervention for Behavior (RTI<sup>2</sup>-B). Of the 1,800 schools across Tennessee, only 29 schools were recognized as Model of Demonstration Schools in Middle Tennessee. Within the designation of Model of Demonstration Schools, there are three levels – Bronze, Silver, and Gold – depending on the fidelity of implementation at Tier I, Tier II, and Tier III. Liberty Elementary, Poplar Grove Elementary and Poplar Grove Middle were all designated as Silver Models. (2E)

## Communication and Community Relations

1. The FSSD School Board qualified for the 7th time as a TSBA “Board of Distinction.” This two-year distinction runs from 2019 to 2021 and rewards outstanding performance by the Board as a whole in meeting the challenge of leadership and responsibility through four categories covering planning, policy, promotion and board development. Fifteen key areas are considered for this recognition. (4A, 4B)
2. The FSSD website continued to be an incredibly rich source of information with a very healthy amount of traffic. The site’s interactive components, along with a fresh, modern and consistent look across all schools, enabled visitors to quickly access the information they need. The Google Translate feature enabled users of all languages to read and enjoy the site. During the 2019-20 school year, there were 473,326 page views with an average time of 3:13 spent on a page. Unsurprisingly, the most viewed date of the website was March 10, 2020 - at the outset of the pandemic. (4A, 4B, 4C)
3. The FSSD SharePoint website continued to be a very productive tool for administrators and staff. Administrators had access to the Leadership site, which allowed for information to be posted and retrieved from a common location. This helped keep up-to-date information available to administrators from any computer with access to the Internet. In addition, there were sites available to teachers for translated documents, curriculum information, pacing guides, report cards, human resources information and instructional technology resources. (1C, 2E, 4A, 4B, 4C)
4. The Blackboard Connect program allowed the district to effectively communicate with all staff and parents using email and phone-based messaging. The district used this tool to enhance communication, while school administrators used this program for attendance, updates, urgent messages and surveys. Schools also used the automated attendance calling feature to report student absences. (1C, 4A, 4B, 4C)
5. The FSSD and the FSSDEA jointly hosted an annual “Retirees Holiday Brunch” in December 2019 at Moore Elementary with student entertainment. (4A)
6. FSSD recognized the School and District Teachers of the Year (TOY) with a reception before, as well as public recognition, at a Board of Education meeting with certificates and monetary awards donated by a local bank. Two district winners were selected; one represented Pre-K–4 and the other 5–8. The Director of Schools made a surprise visit to each of the FSSD District Teacher of the Year classrooms to personally congratulate each recipient. The name of each District TOY recipient is prominently displayed on a plaque at the Central Office. (4A, 4B)
7. The FSSD continued to foster a positive relationship with local, state and national media by responding in a timely manner to requests for information. Additionally, the Director of Schools and/or his staff periodically participated in a local radio show upon invitation. All requests for access to public information by the media and/or community groups were met with a quick and willing response, ensuring the transparency and openness that the public deserves. Press releases regarding local educational issues and public relations opportunities were sent in a timely manner to media outlets. (4A, 4B, 4C)
8. Each employee was provided electronic access to a Confidential Personnel Directory and a Staff Handbook, accessible by log-in and password through [www.fssd.org](http://www.fssd.org). (2E)
9. Every employee was provided with a district email address. This enabled all employees to have web access to Employee Navigator to find important information about their benefits and how to contact various providers. Some of the items accessible via Employee Navigator included: benefit plan descriptions (coverage options), employee resources (FMLA forms, unpaid leave request forms, etc.), secure email messages and online training courses (blood-borne pathogen, drug free workplace, asthma basics, 403A, etc.) (2E, 4C)

10. The Director of Schools provided the FSSD Board of Education with timely updates regarding pertinent issues via phone or email. (4A, 4C)
11. The Director of Schools facilitated a combined retreat with the FSSD Board of Education and select members of the district's Leadership Team in January 2020. State legislators were invited and discussed education-related issues with Board and FSSD leaders. (3A, 4A, 4C)
12. The Director of Schools was a standing member of the FSSD Executive PTO, serving as a liaison between the district and the vital parent organization that serves all schools. (4A, 4B, 4C)
13. The administration continued to foster a positive and open relationship with local teacher associations by providing information and inclusion in the Director of Schools Advisory Council. Additionally, a monthly Board packet and annual budget notebook were provided for the education association representatives. (4A, 4C)
14. Communication from the professional and classified staff continued to be provided through the Director of Schools Advisory Council. (4A, 4C)
15. Parents were part of the shared decision-making at the schools through the various Building Leadership Teams. (4B)
16. The district continued to provide the FSSD community with information through many social media accounts, the website, media releases and speaking engagements. (4A, 4B, 4C)
17. Parents were informed of grade-specific and school-related events, as well as important district information, through many avenues, including Blackboard Connect phone calls, e-mails, school newsletters, social media accounts, district and school publications, Tuesday folders and conferences. Additionally, the Director personally addressed parent concerns by phone, meeting or email in a timely manner, working with all parties involved to come to a fair resolution. (4A, 4B, 4C)
18. The Community Pre-K Advisory Council (CPAC) met once during the year to review events taking place in the Voluntary Pre-K program. The CPAC, consisting of parents, representatives of community education agencies, school personnel and a Board member was tasked with determining local VPK admission criteria that extended beyond the requirements set forth by the TDOE. (1C, 4A, 4B)
19. The FSSD used Family Access, a component of the Skyward Student Management Program, where parents can view their child's "real-time" assignments and grades, sign up for parent teacher conferences, as well as their class schedule. This helped facilitate communication between teachers, students and parents. Skyward Student Access was also available, giving students an avenue to view grades in order to promote student ownership of learning. (1C, 4B, 4C)
20. The FSSD valued its partnership and supported the County Mayor, Sheriff and County Commission in funding School Resource Officers in the schools. (2F)
21. The FSSD continued to provide children's books to our school media centers and the Story Bus Plus in memory of employees' immediate family members who have passed away. (2D)
22. The district recognized all FSSD employees throughout the year with birthday wishes decorated with student art. Birthdays of Central Office staff members were celebrated on a quarterly basis with a breakfast. (2D)
23. The FSSD continued its partnership with several community organizations to assist students in need receive back-to-school supplies. Graceworks cancelled its Big Backpack Giveaway and instead contributed to a Stuff the Bus event, teaming up with the Patricia Hart Society of United Way of Williamson County and Fairview

Community Action Partnership to launch the “Stuff the Bus” Campaign. This school supply drive served over 10,500 students in six school districts, including FSSD. (4B)

24. In keeping with the goals of the FSSD Strategic Plan, the district maintained various social media accounts (Twitter, Facebook, Instagram) to provide timely notification of events and happenings across the school district. (4A, 4B, 4C)
25. As a part of continued desire to ensure student privacy, the district included a Publication Consent form in its registration process, requiring the district to abide by parental determination of whether student photos/work could be included in the promotion of the school or district outside of traditional uses (yearbook, honor roll, etc.). This additional layer of protection ensured student privacy, especially with the consistent use of school social media accounts such as Twitter, Facebook and Instagram. (2F, 4B, 4C)
26. School-level social media accounts engaged parents to make announcement reminders and to positively promote events and successes at all FSSD schools. Each year, more accounts are added at both the school and classroom level to keep parents and stakeholders informed and engaged. (4A, 4B, 4C)
27. The FSSD continued to offer online enrollment to families new to the district. Parents/guardians have the option to upload required registration documents (birth certificate, immunization certificate, proofs of residency). Computer kiosks were available at every school for anyone needing assistance or online access; however, online enrollment allowed parents the convenience of registering students without having to come to the schools. (4A, 4B)
28. Instructional technology specialists provided teachers with quarterly digital newsletters and/or weekly communications equipping teachers with updates and resources for instructional technology resources geared toward specific grade level content. These communications also presented teachers with opportunities and sponsorships for attending conferences and other professional learning sessions. (1C, 2E)
29. The Supervisor of Special Populations provided special education personnel, special education paraprofessionals, the Leadership Team and the FSSD School Board with monthly newsletters to provide updates and resources for working with students with disabilities. (1C, 2E, 4C)
30. The FSSD maintained an official app to give parents, employees, and the extended FSSD community a personalized window into what is happening at the district and schools. The app, available for iOS and Android devices, enabled anyone who downloaded it to obtain the news and information that they care about and to be more plugged into happenings in the schools. (4A, 4B, 4C)
31. With the March to May 2020 closure of schools due to COVID-19, our schools were not occupied by staff and students. Our community first responders reached out to us with the request to house several of their crews in our buildings so more social distancing could be provided to first responders. The Franklin Fire Department housed one crew at Poplar Grove Elementary and another at Moore Elementary. An Emergency Medical Service (EMS) crew and ambulance were housed at Liberty Elementary School. (2F)
32. With the closure of schools due to COVID-19 in March 2020, students began seeking more direct ways to communicate with their teachers. Because of this, the district realized the need to enable student email for 5th - 8th-grade students. After surveying teachers and administrators to determine if this would be advantageous, and finding the overwhelming majority wanted it available immediately, the district activated email for student Google accounts. These email settings allowed students to send and receive email to and from their teachers (only district employees in the FSSD domain), and also receive email notifications from Google Classroom and Skyward. The settings prevented students from sending email to other students and from sending or receiving emails to any accounts outside of the FSSD domain, such as Gmail, Yahoo, etc. In addition, all email communications went directly through the Securly filter and were recoverable in case any questions arose about the content within the email. (4A, 4C)

33. The FSSD 8<sup>th</sup> grade students were provided with the opportunity to visit the Columbia State Community College Williamson County campus in small groups in early March 2020. During the tour, students heard about the classes and career paths offered at the Williamson County campus and explored the campus buildings and classrooms on an official tour. This visit was related to the part of the district’s strategic plan that included strategies to provide middle school students with college campus, technical school or post-secondary experiences to strengthen student preparation for high school transition, community college, four-year university and/or career. (1C)
34. In an effort to provide parents access to all district communication regarding our COVID-19 closures and responses, the FSSD established a COVID-19 page on the website ([www.fssd.org/covid19](http://www.fssd.org/covid19)), which served as an archive of communication to parents and a clearinghouse of information, resources and support. (4A, 4B, 4C)
35. Freedom Intermediate School’s Honors Choir participated as a featured choir in the Franklin Christmas Tree Lighting ceremony in December 2019. The students performed with the Grammy award winner Dan Haseltine of Jars of Clay as well as entertained thousands on the square with Christmas melodies before the tree lighting. (4B)

### ***FSSD School Equity Plan***

36. The district continued to maintain the Board’s 2012 directive to “provide all students an innovative and academically exceptional education in an environment that embraces racial, cultural and socio-economic diversity and where the student population of each school proportionately reflects, as closely as reasonably possible, the diversity of the school district as a whole.” The percentages of free/reduced lunch as a district in 2019-20 was 39%. The percentages per school (*based on January 2020 data*) were:
  - a. Franklin Elementary (K-4) – 30%
  - b. Johnson Elementary (K-4) – 51%
  - c. Liberty Elementary (K-4) – 44%
  - d. Moore Elementary (K-4) – 25%
  - e. Poplar Grove Elementary (K-4) – 52%
  - f. Freedom Intermediate (5-6) – 40%
  - g. Freedom Middle (7-8) – 38%
  - h. Poplar Grove Middle (5-8) – 40%
 (2A, 3B, 4B)
37. Parent liaisons and translators continued to support the FSSD Spanish speaking population. These valuable support members translated and interpreted parent conferences, written documents, PTO events, IEP meetings and daily communications. Hispanic families were welcomed at the schools by parent liaisons who assisted in communicating with all school personnel. Additionally, parent liaisons focused their attention on community engagement, reaching out to Spanish and English speaking families alike. (4A, 4B, 4C)
38. A comprehensive “Parent’s Guide to Zoning,” maintained on the FSSD website in a special section titled “Zoning,” offered historical data, as well as boundary maps, and answers to frequently asked questions (FAQs). Parents could easily find their school zone using this customized, interactive Google map found on our website. (4A, 4B)

### ***Community Involvement/Outreach***

39. The Director of Schools was selected as the State Chairman of the Superintendent Study Council in August 2018 for a two-year term. The executive committee met monthly with the Commissioner of Education and superintendents representing each region to discuss issues related to public education across the state. (2D)
40. The FSSD Board of Education and the Director continued to actively participate in learning opportunities with TSBA, NSBA and NABSE, attending legislative updates and conference sessions. These professional learning

sessions strengthen and enrich district leadership and awareness of local and national issues in education. (2D, 2F)

41. The Director was a member of the Tennessee Organization of School Superintendents (TOSS), the Board of the Association of Independent and Municipal Schools (AIMS), the Association for Supervision and Curriculum Development (ASCD) and the American Association of School Administrators (AASA) to foster his educational leadership growth. (1C, 2E, 4B)
42. The Director served on a panel to discuss local educational issues with Leadership Franklin participants. (4A, 4B)
43. The Director was a member of Franklin Noon Rotary. (4A, 4B)
44. The Director contacted and met with local legislators to discuss educational issues that would appear in front of the State Legislature. (2A, 4A, 4B)
45. With input from parents, community members, employees, administrators and the Board, the district continued to use the 5-Year Strategic Plan, Reach 2024. The plan has four main goals and objectives to help reach those goals. The plan is accessible on the district website and app. (2F, 3A, 4A, 4B)
46. The Director met periodically with the Williamson County Schools Superintendent to discuss legislation and issues that affected both districts. These meetings led to the collaboration in the use of several resolutions in support and opposition to certain legislative issues. (2A, 4A)
47. The FSSD partnered with the United Way of Williamson County in its fundraising campaign. The district was recognized at a United Way Celebration for its outstanding efforts during the 2019 campaign, which successfully raised \$21,171. Dr. Snowden served on the United Way Board Emeritus. The FSSD was also awarded the Education Award, with a lifetime investment of \$341,463. Top Schools Awards went to Poplar Grove Elementary and FSSD Central Office, while Moore Elementary, Liberty Elementary and Freedom Middle School received Greatest Participation Awards. The district also participated in the United Way's Full Tummies Warm Hearts program, providing food to families in need over the Thanksgiving Break. (4B)
48. Moore Elementary School partnered with the Red Cross to host a blood drive this school year. All other school blood drives were cancelled due to COVID-19. (4B)
49. In conjunction with the Office of School Health, a partnership with Williamson Medical Center provided medical supplies for all of our school clinics (Band-Aids, gauze, gloves, etc.). Additionally, Williamson Medical Center physician Dr. Andy Russell provided the prescription and oversight for our AEDs (automatic external defibrillators). (2F)
50. A partnership with Dr. John Overholt of the Allergy, Asthma and Sinus Center provided the district with written protocol and prescriptions for the stock epinephrine program, which enabled all FSSD clinics to have emergency Epipens available. (2E, 2F)
51. During the 2019-20 school year, the School Health Council met during MAC after school hours twice monthly. The Office of Coordinated School Health continued to sponsor a Student Health Council at Franklin Elementary, whereby members participated in activities that promote healthy habits (created televised public service announcements, developed poster displays and bulletin boards and promoted physical education activities throughout the school year). Council meetings welcomed guest presenters, including members of the Williamson County Health Department, who provided information on dental health programs, an anti-tobacco display and the importance of physical activity and exercise. A certified Zumba instructor led the health council members and MAC staff in a dance and exercise session. Health educators from the Williamson County Health Department provided a six-week "chef's class" at the Freedom Intermediate after-

school MAC site. Students were taught nutritional facts, food safety and preparation. At the completion of the course, each participant received an apron and chef's hat and a certificate. (2E, 2F)

52. The Coordinated School Health advisory board continued to have representatives from community agencies, including Mercy Clinic and the Williamson County Health Department, to aid in guidance around community resources available to students and families. (4A, 4B)
53. Coordinated School Health continued to participate in the Williamson County Health Council, Franklin Tomorrow and Franklin Housing Authority Program Coordinator Committee. Williamson County Walk Across Williamson (WxW) County, a 30-day activity program planned for the month of March and sponsored by the Williamson County Health Council, was cancelled due to COVID-19. Typically, students, families and community members participate each year by logging 30 minutes of physical activity every day. Each FSSD school competes for mini grants for their physical education department provided by Coordinated School Health. At the end of the four-week program, there is a WxW celebration and a free 5K and 1-mile Fun Run. (2F, 4A)
54. FSSD partnered with Franklin Fire Department (FFD), bringing firefighters to all elementary schools to educate students on fire safety using the FFD Family Safe House program, which demonstrated the importance of fire safety and awareness. (2F)
55. FSSD maintained memorandums of understanding (MOUs) with the Red Cross, Mercy Community Healthcare Center and the Guidance Center as part of the overall FSSD safety plan. These three community resources are extremely valuable and the collaboration with them enables district leaders to reach out in times of crisis, should the need for their resources arise. (2F)
56. Several schools partnered with the Williamson County Public Library (WCPL) to increase membership and attendance by promoting the library as a valuable resource. Membership applications were sent home and school events (such as a Family Reading Night) were hosted at the library, where the students and other family members would receive their new library card(s). The goal was to provide more reading opportunities and resources outside of school for FSSD families. Additionally, *Battle of the Books*, a 5-8 grade team reading competition, was hosted at the WCPL in Spring 2020. FSSD library media specialists (LMSs) regularly promoted the free monthly events hosted by the WCPL during library classes and on library bulletin board displays. Moreover, in February FSSD LMSs partnered with Williamson County Schools' LMSs and the WCPL to celebrate Williamson Loves Libraries month at the public library where students participated in a scavenger hunt and explored the public library's resources. FSSD LMSs began implementation of the American Association of School Librarians' Standards. The standards address six domains (Inquire, Include, Collaborate, Curate, Explore, and Engage) and four competencies (Think, Create, Share, and Grow). The new standards allow LMSs to continue supporting core content teachers with the Tennessee Academic Standards while helping students grow in their knowledge of collecting research, creating with technology and collaborating with others. (4B)
57. The Director of Schools and Board of Education are members of Williamson Inc. (Chamber of Commerce); the Director presented a State of the Schools address at its Fall 2019 meeting. Additionally, the Student Services Supervisor is a standing member of Williamson Inc.'s weekly planning meetings and serves as a liaison between the Chamber of Commerce and the FSSD. (4A, 4B)
58. FSSD Coordinated School Health and the Freedom Middle School Guidance Counselor collaborated with the Williamson County Health Department to bring a tobacco and vaping awareness and cessation presentation to all students at Freedom Middle. The WCHD presented a program regarding the data and dangers of vaping to 7th graders in November 2019 and to 8th graders in February 2020. (4B)
59. Johnson, Moore and Liberty Elementary students were encouraged to participate in a running club, which met either prior to or during school each day. Although each school planned "color run" celebrations at the end of the school year, only Johnson was able to hold one before the Spring COVID-19 closures. (4B)

60. All elementary schools participated in a walk/run-themed fundraiser for their school, as they do annually. (4B)
61. All schools participated in various food and/or clothing drives for agencies such as GraceWorks, One Gen Away, and the NOOK. (2E, 4B)
62. Two special education teachers at Poplar Grove Middle School and their students hosted a Thanksgiving feast on November 14<sup>th</sup>. Special education paraprofessionals working with these teachers also participated in the preparation of the “feast.” The PGMS Best Buddies (general education student members of this national non-profit program for facilitating inclusive friendships), parents, administrators and other invited guests enjoyed this delicious meal. This feast is their annual “thank you” to all who work with their students to provide a quality educational and social experience. (4A, 4B)
63. The FSSD and Williamson County Schools continue to meet all requirements of the National Weather Service in order for our school districts to be certified as StormReady Supporters. This recognition indicates that district officials have done everything possible to improve each school’s emergency action plan and faculty, staff and student preparedness in the event of a natural disaster. This StormReady status is valid through April 11, 2023. (2E, 2F)
64. In March 2019, the State Board of Education passed a law requiring districts to provide parents of students with IEPs a draft document of the IEP 48 hours prior to any IEP meeting called by the district. FSSD contracted with the Public Consulting Group (PCG - developers of EasyIEP) to use a parent portal for this purpose. When a draft IEP is created, the parents receive a link to access their child’s IEP documents as they choose. The parents or guardians may review the draft IEP 48 hours prior to the meeting in order to have more meaningful parental participation in all IEP meetings. (4A, 4B, 4C)
65. In Fall 2019, the FSSD was awarded District Certification through Project ADAM. In 2018-19, the School Nurses and Coordinated School Health Office facilitated AED and CPR training for all school and district office teams in an effort to earn the district-wide certification to become a Heart Safe School District through Project ADAM and Monroe Carell Jr. Children’s Hospital. Vanderbilt University Medical Center staff provided the support, training, and monitoring of our “Sudden Cardiac Arrest” drills to allow all schools to meet the requirements of the designation. (2F, 4B)
66. In December 2019, the Freedom Middle School Freedom Striders (morning walking club) participated in “Walk with the Mayor” in the Franklin Christmas Parade. The Freedom Middle School students accompanied Mayor Ken Moore on the parade route. The Freedom Middle School Band also participated in the Franklin Christmas Parade.

## Management of Fiscal and Human Resources

The effective management of fiscal resources continues to be challenging as we strive to maintain the viable programs already in place, as well as create additional programs to benefit students. The 2019-20 school year was a challenging budget year for the school district. The economic shut down in Spring 2020 due to the COVID-19 pandemic reduced sales tax collections. Additionally, as sales tax collections fell short, we incurred significant increases in expenditures in some areas such as custodial supplies. Due to the uncertainty caused by the pandemic, the FSSD chose not to include employee raises beyond step increases for the 2020-21 general purpose budget. The COVID-19 pandemic continues to be concerning for future sales tax collections.

1. The FSSD continued to seek and employ outstanding teachers and administrators. During the 2019-20 year the FSSD continued the implementation of the TEAM evaluation model. This model, which includes walk-throughs, formal observations and feedback, allows for greater flexibility for teachers and evaluators and heightens the visibility of administrators. As a part of the evaluation process, a professional growth plan developed by the teachers allows them to continuously grow in the following identified areas: planning, environment, professionalism and instruction. Collecting evidence is essential in making the best decisions for students to thrive and for our teachers to maintain a high level of excellence in teaching and learning for all. Due to the extended closure necessitated by the COVID-19 pandemic, teachers were designated as Partial Year Exemption (PYE) for the 2019-20 year since there was not sufficient time to complete all components of the evaluation process. For the same reason, most teachers did not complete a professional growth plan. All available teacher evaluation data was uploaded into the TNCompass database: achievement and growth data were not available due to the suspension of state testing in the midst of the spring extended closure. (2D, 2E)
2. The district continued to utilize the Skyward business software package. Covering all facets of the district's payroll, purchasing, foodservice and finances, this new software provides greater efficiencies for all users. Additionally, the software communicates with the District's Skyward student package which is especially useful in the food service and transportation areas. All school nurses have been trained and have fully implemented use of Skyward for documenting health conditions and clinic visits for students. (4B)
3. A confidentiality form was given to all employees to sign to ensure the laws and policies regarding student privacy are known and followed. (2F, 2E)
4. During the 2013-14 school year, a committee composed of teacher representatives from each school and the FSSDEA, the two Associate Directors, the Human Resources Supervisor and the Director of Schools worked to develop a new Differentiated Pay Plan that went into effect for 2014-15. The plan, based upon mandated criteria from the state, had to include some type of differentiation based upon performance. That plan was updated in FY 2017-18 and approved by the state for FY 2018-19. (2D)
5. During the 2019-20 school year, FSSD continued to implement Safe Havens International audit recommendations in all of our schools, building on existing knowledge. We continued to upgrade our video surveillance systems by improving camera quality/resolution and also improved our locking mechanisms on doors, making them more user-friendly. This is an ongoing plan that involves several phases of implementation. (2F, 4A)
6. We continue to evaluate, modify and improve the FSSD School Safety Procedure Manuals and the Emergency Operations Plan annually. The online School Safety Plan (available through BOLD Planning) continued to be updated and implemented. It contains a School Safety Plan that is organized by procedures/annexes and was created by multiple government agencies as well as community first responders. This tool enables our community first responders to view our schools' emergency operations plans online and will help us to work more collaboratively should a true emergency situation arise. Our administrators, as well as other designated staff such as SROs, have been working on this tool to tailor it specifically to each school. This plan is multi-layered and will involve several phases of implementation. (2E, 2F)

7. In order to realize a 5% savings on our worker's compensation insurance, the FSSD became a State of Tennessee Certified Drug Free Workplace effective July 1, 2009. It is a yearly designation which we will renew each year. (2F)
8. The district continued to utilize the robust human resources platform titled *Employee Navigator*. *Employee Navigator* is a web-based service and communication tool that meets all the requirements for the secure distribution of information related to the Health Insurance Portability and Accountability Act (HIPAA). It is used for on-boarding and disseminating benefits information to all employees as well as being an avenue for online training. We hope to use it to digitize all employee records. (2E)
9. Beginning July 1, 2019, the district partnered with StaffEZ for the staffing of our substitute positions. StaffEZ manages our substitute teachers' pay, scheduling, recruiting and hiring. Additionally, they work to fill daily vacancies and maintain contact with our substitutes to maximize the fill rate and provide applicable training. (2D)
10. Through a partnership with the Williamson County Parks & Recreation Department, all full-time FSSD employees were provided a discounted membership for the Rec Center. District retirees were also eligible for this benefit. (2D)
11. An orientation session was provided to all new classified employees on the district opening day to share valuable information and help ensure a smooth transition into the FSSD. (2D, 4A)
12. The FSSD continued the additional benefit for full-time employees living outside the school district to enroll their children in FSSD schools at no tuition cost. (2D)
13. The district's online application program, Frontline, continued to provide applicants and administrators with an easy and efficient application and interview process. AppliTrack interfaces with Skyward and with Aesop (Substitute Teacher Management Program). (2D)
14. The district placed a continuous focus on providing a competitive salary and benefit package. (2D)
15. The Director reviewed school enrollment data monthly to ensure low pupil-teacher ratios. (2D)
16. The district hosted its first annual Job Fair on March 30, 2019, with more than 100 job-seekers attending. Due to the extended school closure, the 2020 job fair was canceled. The district will continue to host a Job Fair annually as possible. (2D)
17. Monthly Leadership Team meetings continually provided collaboration and professional growth among the administrative team. (2E)
18. Monthly meetings with school principals provided a forum for discussion and collaboration on administrative issues. The meeting locations rotated among the eight schools. (2E)
19. The district provided secure online access to many forms and documents, including the FSSD Employee Handbook and Personnel Directory, to each employee through the FSSD website and Employee Navigator, reducing paper and copier costs. (4A)
20. The FSSD offered a morning and after school program (MAC) for the children of the school district. The focus of the program is to help motivate students to achieve through creative learning opportunities. This is accomplished by providing students with hands-on enrichment classes before and after school, as well as during the breaks and summer. Students participated in cooking, art, science, sewing and dance classes as well as many other opportunities. In addition, students were provided over ten different field trip opportunities throughout the year. The Lottery for Educational After School Programs (LEAPs) grant provided 71 students

with scholarship rates to attend MAC; these students also received homework support and small group tutoring assistance. (1C, 4B)

21. For district employees who chose to use the service, FSSD offered a WeeMAC program to provide early childhood education services for their children. The program offered care for children six weeks to five years of age. Their philosophy: children flourish in a caring, nurturing yet stimulating environment where they are encouraged to explore using developmentally appropriate toys and learning tools. The program is self-supporting through weekly payments by the parents and does not utilize school district funds. WeeMAC cared for and educated 66 students; 15 of those students graduated from the Pre-K program, all kindergarten ready. WeeMAC also provided the Pre-K before and after care program for Franklin Elementary and Head Start. (2D, 2E)
22. The Technology Department continued to run new fiber and data cable to improve our network infrastructure. (2B)
23. The Technology Department added more enterprise wireless devices and purchased new laptops for teachers in line for rotation replacements. (1C, 2B)
24. The district, having fulfilled all contractual obligations with Cenergistic, continued to embrace the energy savings program begun in November 2010 and realized significant energy savings. Over the life of the program, the district has incurred 32% savings (\$3,729,598) over expected energy costs. (2F)
25. The Custodial Department continued to function under dual supervision provided by building administrators and the district's custodial supervisor. The COVID-19 pandemic increased the appreciation we have for our committed custodial staff who continually provide a clean teaching and learning environment for our students and employees. (2D, 2E)
26. A.L.i.C.E. (Alert, Lockdown, Inform, Counter, Evacuate) training continued in the district. As a certified A.L.i.C.E. instructor, the Safety Supervisor continued to train the FSSD faculty and staff on A.L.i.C.E. lockdown procedures. These lockdown procedure trainings were completed at each school and provided preparation and a plan for individuals and organizations to more proactively handle the threat of an aggressive intruder or active shooter event. A.L.i.C.E. based lockdown tactics have become the accepted response, versus the traditional "lockdown only" approach. This training included an active shooter table-top exercise where the staff had rich discussion on how A.L.i.C.E. would be implemented in a scenario that they were provided. These lockdown guidelines were strongly encouraged by the federal government and our first responders support these tactics as well. (2E, 2F)
27. The Safety Supervisor and the Technology Supervisor continued their work on the visitor management kiosk system. The first kiosk was initiated at Liberty Elementary in Spring 2017 and the second kiosk was implemented at Moore Elementary in Spring 2019. The plan is for all schools to eventually have this visitor management system in place. These kiosks enable schools to better screen visitors and allow visitors to sign in/out electronically. It will also give the schools the option to print out visitor logs electronically. (2E, 2F)
28. The Safety Supervisor and the District Nurse Supervisor collaborated to create First Responder Teams at each school. These teams are trained on a multitude of medical emergencies and will be called to respond to these medical emergencies should they arise in their school. (2E, 2F)
29. The Safety Supervisor continued to meet with first responders and the Williamson County Schools Safety and Security Director regularly as the new safety manual was refined to ensure that the plans were streamlined for the county and all schools. (2E, 2F)
30. The Safety Supervisor continued to attend community first responder meetings and safety tabletop exercises. These meetings are held regularly and allow the supervisor to collaborate and discuss best safety practices for the schools. (2E, 2F)

31. Medicaid Reimbursements - Since 2013, FSSD has participated in the Medicaid Reimbursement program - a component of the Individuals with Disabilities Education Act (IDEA) which requires Medicaid (TennCare) to be primary to the USDOE for payment of health-related services provided under IDEA. Medically necessary services such as speech therapy, occupational therapy and physical therapy are eligible services for students with disabilities who receive TennCare. These reimbursements from Medicaid are required to be used specifically on special education needs. This adds to the amount of money schools have to spend on services for special education students. Parent permission is required before accessing a student's state Medicaid, so all eligible students are not participants in the Medicaid reimbursement program. FSSD contracts with a third party for the administration of this program. Since 2013, the district has netted over \$156,000 in Medicaid reimbursements. (2A)
32. Multiple 2-way radios were purchased for the schools and were programmed by our local Williamson County Emergency Management Agency. Radio communication is very effective for day-to-day usage as well as during an emergency situation. In addition to radios for the schools, we also purchased new radios for some of our buses. These purchases will also be done in a phased approach. These radios will be programmed and will allow our bus drivers to have more channels in order to communicate, and will also allow them to speak directly to 911 dispatch in the event of an emergency.(2F)
33. School Safety Grant money was allocated to all Tennessee public school systems by Governor Lee, but in order to apply for the funds, multiple requirements needed to be met and assessments reviewing areas of strength and areas of opportunity had to be completed at all schools. This work began in Summer 2017 and continues. The Williamson County Sheriff's Office helped immensely with this work as well. The safety grant funds that were allotted to the FSSD were used for initiatives that will be implemented in phases. These initiatives include the visitor management kiosks and the security laminate that is being installed on windows and doors on all buildings/schools across the district. (2A, 2F)
34. In 2017 MAC received a 3-year, \$397,197 Lottery for Education: Afterschool Programs (LEAPs) grant. The money comes from an act of the General Assembly that required profits from the lottery go toward specific educational programs, such as college scholarships, early childhood programs and after school programs. The FSSD will receive \$132,399 a year for three years, enabling approximately 75 children to attend MAC on a sliding scale at FES, LES, PGES, FMS and PGMS. The LEAPs scholarships cover the cost of attending MAC before and after school (where available) as well as during school breaks and holidays. In addition to academic tutoring and homework assistance, students will also experience several new enrichment classes funded through the grant. (1C, 2A, 2F, 4B)

## Future Challenges

1. Continuing to be a significant challenge is the urgency around adequately supporting students' social-emotional needs, especially students with mental health concerns and those who display severe negative behaviors. There are many students who are not eligible for special education services but still need more intense behavioral support. With this in mind, considering an additional position (general education district-wide behavior consultant) would be ideal.
2. As innovative approaches to professional learning (such as micro-credentials, competency-based offerings, and digital opportunities) evolve, we will need to balance traditional methods of professional learning with newer ones as appropriate, with optimal student learning as our ultimate goal. Additionally, as our digital resources and online textbook materials increase, we are challenged to continually provide the most effective and timely individualized professional learning to ensure teachers are fully implementing the content and using these resources to their maximum potential. With the spring 2020 extended closure, the effective use of our digital resources and online textbook materials became even more important and our professional learning efforts going forward will prioritize this novel learning landscape.
3. Equity in facilities is an ongoing challenge. As our facilities age, maintenance costs will increase for items with expected life cycles including roofs, driveways/parking areas and main plant HVAC systems. The Central Office Annex is in need of exterior updates and repairs, as well as some interior work, for long-term use. Otherwise, a plan for razing the current location and building a new building to house all central operations is needed. The district will need to continue upgrading its older buildings as funds permit. Furthermore, the Maintenance, Landscaping, and Transportation Departments currently utilize space on school campuses. Although all parties are able to adequately function, efficiencies and improvements may be attained through the construction of a separate facility. Matching priority with funding will continue to present a challenge.
4. Campus security is a challenge and focus for the district. Currently, several of our campuses are equipped with Avigilon security cameras. However, the district will continue to work toward adding more/higher-quality security cameras to provide more widespread surveillance. The safety supervisor continually evaluates communication devices, software, and protocols with the goal of having critical communication technology and clear direction on its efficient use at every campus.
5. Meeting the requirements of the “Say Dyslexia” law will continue to be a challenge. We must ensure that we have the proper resources for intervening with students requiring dyslexia specific interventions and that we provide ongoing professional learning for teachers delivering these interventions.
6. Addressing the language acquisition and academic needs of English Learners (ELs) who arrive as newcomers during their intermediate and middle grades is a challenge. Limited English proficiency impedes student progress related to extremely challenging intermediate and middle school academic content. Identifying instructional resources that address the needs of newcomers in grades 5-8 poses a significant challenge to EL and general educators alike.
7. Franklin Special School District will face hiring challenges in hard-to-staff teaching areas such as upper level math and Special Education and continue to grapple with the challenge of recruiting teachers of color. The district will focus on recruiting from multiple sources (current employee recommendations, relationships with local universities and expanding our attendance to virtual job fairs throughout the spring) as well as continue to refine retention practices for teachers by providing support throughout a teacher’s career with FSSD.
8. Due to the changing levels of poverty in our schools, we will need to continually re-examine the use of Title I funds in future school years. Moving from serving four K-4 schools to serving six qualifying schools creates more challenges and more opportunities for use of these funds.
9. Due to the continued impact of the COVID-19 pandemic, and in order to prepare for possible mandated extended closure, the FSSD is committed to providing families virtual options for the educational process

during the 2020-21 school year and possibly beyond. FSSD will need to monitor the impacts of school closures in the Spring 2020, particularly students' potential learning loss. A thorough review of ongoing benchmark data will be critical to assess students' needs and develop targeted strategies for personalized interventions. Further, providing comparable, high-quality instruction for students learning virtually will be an ongoing endeavor. The FSSD will need to provide continuing opportunities for teachers to learn best practices for virtual teaching and learning. Support for students and communication with families will be critical in ensuring that students achieve proficiency in the state standards and continue to progress academically.

## Summary

What an extraordinary year of challenges and opportunities it has been. After leading this school district for the past 19 years, it is no surprise to me that when the devastating news of the COVID-19 pandemic hit, followed immediately by school closures, the FSSD team of employees rose to the occasion. The district was firing on all cylinders as Spring approached, developing and implementing objectives identified as priorities through the FSSD strategic plan, such as:

- preparing to implement a new and extensive English language arts (ELA) adoption;
- planning for continuing professional learning, curriculum, and supports related to Social Emotional Learning (SEL); and
- collaborating with architects and builders on two major construction projects, the FSSD Performing Arts Center and the Poplar Grove Elementary School Gym

Needs were being met according to our data and our teachers, support staff and administrators were doing an incredible job fulfilling both the academic and the social-emotional needs of our students and families.

With the school closures, our faculty and staff went to work, compiling review packets and gathering books, resources, and technology equipment to send home in an effort to help keep children's minds active and to occupy the time that otherwise might have been filled with uncertainty. Our counselors and social workers and many teachers took on the overwhelming job of security and wellness checks on students and their families. Resources were found and matched to those in need. The Child Nutrition and Transportation departments never blinked at working throughout the closures to ensure food was delivered to families who needed it most. The kitchen remained open and drive-throughs were created for food to be delivered to FSSD families, as well as all other children ages 18 and under in need.

When the 2019-20 school year wrapped up, with very little of the fanfare and celebration the FSSD schools love to heap upon children the last month of the year, work immediately turned to "what's next?" With very little guidance from state or federal agencies, the FSSD administration took on the daunting task of imagining school in three very different scenarios - all in-person, a complicated hybrid of in-person and virtual, and all virtual. The month of June was dedicated to the "what if" scenarios that played in all school leaders' heads. This early work was critical to the success that followed in our 2020 school opening.

As I say every year, this Annual Report represents a monumental amount of work that goes on silently and without fanfare in our schools and district offices. Although our work may have been refocused with the critical response to the pandemic, the work of school faculty, support staff, principals, and district administrators to continue to meet students' needs never took a back seat. I am incredibly proud of the way our district responded – with love, care and compassion – reaching out and connecting resources to every family in need, academically or situationally, that came our way. The connections that we have been fostering for many years with partner agencies such as One Gen Away, The NOOK, Graceworks, Franklin Police Department, Williamson County Sheriff's Department, the United Way, and local churches and charities, all came back to create a community of support for families across our district. The FSSD is truly a special place with a mission that extends far beyond the academic excellence that we work passionately to build upon each year. It is more than that. It is the people, the connections and relationships that make this district such an incredible place to live and work. I remain truly honored to serve the students, families, employees and Board of this extraordinary school district.

## Glossary of Terms

**Academic and Behavior Support Team (ABST)** – Each school has an ABST that consists of some combination of administrators, coaches, school psychologist, counselor, EL teacher, speech language pathologist, and special education teacher. This team meets regularly to assist teachers with academic and behavioral concerns for specific students. The team offers support and suggestions for meeting the needs of the student.

**ACCESS** – A summative assessment for English language proficiency administered to students who have been identified as English Learners (ELs). The results are used to determine ELL status for the next school year.

**Achieve3000** - A web-based reading program implemented at the three 5-8 campuses that provides non-fiction articles and activities at varied Lexile levels based on each student's level set assessment results.

**ActivInspire** - Software used collaboratively with Promethean Boards to help teachers bring lessons to life with rich, powerful activities that grab students' attention, blending real-time assessment and real-world experience into the learning process.

**AIMSweb Plus** – A universal screening, progress monitoring and data management system that supports Response to Instruction and Intervention (RtI<sup>2</sup>) in reading and mathematics. AIMSweb uses brief, valid and reliable measures of reading, math and written expression performance for grades K-8. In the FSSD, students in grades K-2 utilize the universal screening portion and the progress monitoring elements on a case-by-case basis. For grades 3-8, students in Tier 2B or Tier 3 use the progress monitoring tool.

**A.L.i.C.E.** - This acronym stands for Alert, Lockdown, Inform, Counter and Evacuate. This references the new lock down tactics that have been taught in all schools.

**ALS** - Accelerated learning specialists are teachers in each school who work with students and/or consult with teachers to differentiate instruction for advanced learners.

**Avigilon**- The security camera system that is in the process of being installed district-wide.

**Audible** - A provider of Audio books.

**Blackboard Connect** – A web-based district and school-based phone messaging software system that enhances communication between school and home.

**BOLDplanning** - BOLDplanning manages the Emergency Operations Planning process through data collection and analysis, plan writing and overall EOP strategy development.

**Cenergistic** – An energy saving consultation firm that guides our district energy conservation program.

**Chromebook** – A portable student computer that starts quickly and offers thousands of apps. It has built-in virus protection and backs up a user's documents in the cloud.

**Chronically Out of School (COOS)** -- a measure that is required under the Tennessee Accountability Plan. Each school and district are monitored for the percent of students who miss 10% or more school days annually. Each school and district receives a score of 1-4 based on the percent of students or based on their improvement from the previous year in addressing student attendance.

**Coding** – A system of signals representing letters or numbers used for transmitting messages which develop computational thinking skills in preparation for learning to solve other real-world problems.

**CogNIA (formerly AdvancED)** – The “global leader in advancing education excellence through accreditation and school improvement, Cognia brings together more than 100 years of experience and the expertise of three US-based accreditation agencies — the North Central Association Commission on Accreditation and School Improvement (NCA CASI), Northwest Accreditation Commission (NWAC) and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI)” (<https://www.cognia.org/>). All of the FSSD schools, as well as the district, are accredited by Cognia.

**Destiny** – Software that allows our media centers to share library resources without duplicating cost.

**Discovery Education** – An online reservoir of content specific resources that enhance students’ learning with award-winning content, interactive lessons, real-time assessment, virtual experiences, classroom challenges, professional learning and more.

**District Improvement Plan** – The District Improvement Plan is written annually and posted on the Tennessee Department of Education ePlan website. The plan includes a comprehensive needs assessment as well as goals, strategies and action steps aligned with Tennessee’s educational priorities, which allows the district an opportunity to focus on continuous improvement.

**EasyIEP (edPlan)** - An online platform for the management of IEPs and 504 plans for students with disabilities. This platform enables the Tennessee Department of Education (TDoE) to monitor district files and processes. The parent portal allows parents to access documents created by the district for individual students.

**Emergency Operations Plan (EOP)** – This refers to our school safety plan.

**Employee Navigator** – Human resources digital platform used for on-boarding, training, benefits communications and digitizing records.

**End-of-Course (EOC) Tests** - annual summative assessments for high school credit-bearing classes under the TCAP umbrella of assessments.

**English Language Proficiency Assessment (ELPA) Growth Standard** - Required by the Tennessee ESSA Accountability Plan, this metric measures whether an EL student is making adequate annual progress on learning English even if he or she is not yet ready to exit from direct EL services. Each school and district receives a score of 1-4 based on the percent of students who meet the ELPA growth standard.

**English Learners (ELs)** – Students who are learning English as a second language and who are actively enrolled in the school ELL program.

**ePlan** – An online planning and budgetary tool (<https://eplan.tn.gov>) designed to streamline compliance efforts for districts and to better enable the Tennessee Department of Education (TDoE) to support instructional programming. ePlan consolidates the planning process targeting district accountability goals.

**Fitnessgram** – Created more than 20 years ago by The Cooper Institute, Fitnessgram is based on valid and reliable research. It is the only health-related fitness assessment to incorporate criterion-referenced standards, called Healthy Fitness Zones.

**Frontline** – This is an online management tool that encompasses three programs:

- employment application that provides applicants and administrators with an easier, more efficient application and interview process (*formerly Applitrack*).
- a web-based database software tool that enables the FSSD to maintain information regarding its professional learning course offerings, course locations, participants, instructors, course evaluations, transcripts and more.

- a windows-based software application, which automates our employee absence reporting, substitute placement and data analysis processes. It is designed for both certified and classified employees and provides numerous reports related to attendance (*formerly Aesop*).

**GoGuardian** – software that helps schools easily manage their devices, better understand their students, and keep them safer online.

**Google Suite for Education** – A free, secure warehouse of tools (calendar, documents, sheets, slides, classroom, drive, etc.) that facilitates communication and collaboration and is used by teachers, administrators and students in grades preK-8.

**Honors Program** – Qualified students in grades 5-8 may participate in Honors classes in English language arts, math and science.

**Individuals with Disabilities Education Act (IDEA)** - a federal law that requires schools to serve the educational needs of eligible students with disabilities.

**i-Ready** - A web-based math program used in all grade levels, K-8. The English language arts version is used by all third and fourth grade students. Students complete a diagnostic three times a year and are provided with an individualized learning path based on results. i-Ready provides in-depth reports for teachers detailing every student's areas of need.

**Instructionally Appropriate Individualized Education Program (IAIEP)** – The special education process by which an IEP is written to target the specific skill deficit area to ensure students with disabilities receive the most appropriate services for growth and progress using multiple sources of data and evidence.

**Learning.com** – A digital resource provided to all K-8 students to enhance their digital literacy skills, with a clear focus on keyboarding. EasyTech is a component of Learning.com that promotes digital citizenship and is implemented in grades 5-8.

**McKinney-Vento Homeless Education Act** - A federal law requiring states and districts to address the needs of students who are identified as homeless, doubled up, or living in inadequate housing. Services offered to these students and their families included immediate enrollment, assistance with procuring all immunization paperwork and school records, free breakfast and lunch, assistance with Morning and After Care (MAC) for students with working parents, assistance with school choice after the family procures housing, assistance with transportation costs to return to the student's school of origin, and assistance locating community services.

**Memorandum of Understanding (MOU)** – Contracts into which the district enters with our community partners establishing relationship parameters and procedures for collaboration.

**Micro:bit** - A pocket-sized computer, aimed at teaching and learning physical computing.

**Multi-State Alternate Assessment** – The Multi-State Alternate Assessment (MSAA) is an online platform for the state ELA and math summative assessment. It is designed for students who are severely cognitively disabled.

**Professional Learning Community (PLC)** – Educators committed to working collaboratively in ongoing processes of collective inquiry and action research to achieve better results for the students they serve. PLCs operate under the assumption that the key to improving student learning is continuous job-embedded learning for educators.

**ReadyK (also known as Stimulating Maturity Through Accelerated Readiness Training - S.M.A.R.T.)** – This FSSD program fosters brain development by targeting gross and fine motor skills in kindergarten students to connect physical growth to academic learning.

**Response to Intervention and Instruction (RtI<sup>2</sup>)** – A tiered approach to instruction in which increasing levels of intense instruction are provided to students not making progress in the first tier. All learners receive Tier 1 instruction at grade level. As formative assessment data is compiled, students move into other tiers as necessary.

**Response to Intervention and Instruction - Behavior (RtI<sup>2</sup>-B)** – A tiered approach to positive behavior support and behavior management in which increasing levels of intense interventions are provided to students as needed. All students receive positive behavior support through Tier 1. As formative behavioral data is compiled, students move into other tiers as necessary. Each school has a RtI<sup>2</sup>-B team to facilitate and implement positive behavior support.

**School Improvement Plan (SIP)** – The School Improvement Plan at each building is utilized to identify needs and target strategies for continuous school improvement.

**Scratch** – A free programming language and online community that allows users to create their own interactive stories, games and animations.

**Securly** - A cloud-based filtering program that provides alerts to school and district leaders about student use: specifically, cyberbullying and self-harm. Securly also offers a management console which allows teachers to view content on student devices.

**Specialized Programs** in which a select group of teachers at each school are trained:

- **S.P.I.R.E.®**: a comprehensive and multisensory reading intervention program designed to prevent reading failure and to build reading success through an intensive, structured and spiraling curriculum. It integrates phonological awareness, phonics, handwriting, fluency, vocabulary, spelling and comprehension in a ten-step lesson plan that is specifically designed for the way struggling readers learn.
- **Imagine Learning**: A computer-based intervention program that supports student learning of language and literacy through interactive experiences.
- **Lindamood-Bell**: A multisensory reading program that assists students with disabilities who have been identified with specific reading deficits.
- **ReadLive**: A computerized reading intervention program that helps students develop skills in deficit areas such as fluency, phonics, comprehension and vocabulary.
- **SIOP (Sheltered Instruction Observation Protocol)**: A research-based set of instructional strategies used by EL and general education teachers aimed at maximizing English language acquisition.

**Skyward** – A suite of programs that includes student management in grades preK – 8, as well as a business software package. Parents and guardians have access to student information through Skyward’s Family Access communication system. This system is used for online pre-registration of current FSSD students as well as new students to the district. Covering all facets of the district’s payroll, purchasing, food service and finance systems, Skyward will ultimately provide greater efficiencies for all users.

**STAR Enterprise** – A computer adaptive, universal screening, progress monitoring and data management system that supports Response to Instruction and Intervention (RtI<sup>2</sup>) in reading. In the FSSD, students in grades 2 – 8 utilize the universal screening option. Students in grades 3 – 8 who are being served in Tier IIA use the progress monitoring tool. Within this tool, lessons and materials are provided to support next steps in instruction.

**Story Bus Plus** – The Story Bus Plus provides a mobile classroom environment where students can extend learning beyond the school site. The Story Bus Plus provides community outreach that fosters a love for reading in children during the summer months.

**TECHFIT (Teaching Engineering Concepts to Harness Future Innovators and Technologists)** – a program sponsored by Purdue University and the National Science Foundation designed to spark STEM interest in middle school children by demonstrating the impact information and technology has on our world and inspiring this next generation of innovators to design and implement technology-based fitness games to get people moving and having fun while simultaneously and positively improving their health.

**Tennessee Accountability Plan** – Tennessee’s method of ensuring that each school and the district follow best-practice methods in developing data-driven goals and implementing appropriate actions to achieve those goals. The accountability plan must meet the requirements of the Every Student Succeeds Act (ESSA) and be approved by the US Department of Education.

**Tennessee Behavior Supports Project (TBSP)** – A grant through Vanderbilt University to provide continued support equipping school teams and districts to become familiar with strategies for better serving students with and at-risk for behavior difficulties through Response to Instruction and Intervention – Behavior (RtI<sup>2</sup>-B).

**Tennessee Curriculum Assessment Program (TCAP)** – Federal and state mandated annual assessments including TNReady for grades 3-8, End of Course (EOC) tests for high school credit classes and alternate assessments for students with significant cognitive abilities.

**Tennessee Educator Acceleration Model (TEAM)** – The state evaluation system used for all licensed educators - teachers and principals.

**Tennessee Organization for School Superintendents (TOSS)** – TOSS is comprised of district leaders who are committed to lifelong learning, best practice sharing, and continuous improvement.

**Tennessee Value-Added Assessment System (TVAAS)** – A state reporting system that measures yearly academic growth of students in grades 4-8. This data also provides teachers with a way to analyze their effectiveness on student academic growth.

**TNReady** – TNReady is the name of the state's assessments in math, English language arts, social studies and science. As the state has transitioned to higher academic standards over the past several years, TNReady has been written to be better aligned to the content educators are teaching. The assessments now include rigorous questions that measure students' writing, critical thinking and problem-solving skills. Scores from the TNReady assessments are reported on the State Report Card in terms of student achievement and TVAAS growth.

**World-Class Instructional Design and Assessment (WIDA)** – Standards, instructional resources and assessment for English Learners (ELs).

**Young Scholars Institute (YSI)** – The YSI provides two weeks of exploratory experiences in a creative learning environment for students ages 7-10 in Junior Scholars and ages 11-14 in Senior Scholars. The program is open to FSSD students as well students who attend a school outside of the district.

**Zoom** - Web-based video conferencing platform.



# Franklin Special School District

SINCE 1906

David L. Snowden, Ph.D., Director of Schools • 507 New Highway 96 West • Franklin, TN 37064 • 615-794-6624 • 615-790-4716 (fax) • www.fssd.org

**TO:** Members of the Franklin Special School District Board of Education and Local News Media  
**FROM:** David L. Snowden, Ph.D., Director of Schools  
**DATE:** January 6, 2021  
**RE:** Agenda for the Franklin Special School District Board of Education meeting to be held on Monday, January 11, 2021 at 6:30 p.m., to be held electronically, Franklin, TN

Please note that public access to this meeting will be provided by a link from [www.fssd.org](http://www.fssd.org) within 48 hours of the meeting. Instructions for access to the recording can be found on our website.

- |              |   |           |
|--------------|---|-----------|
| <b>I.</b>    | <b><u>MEETING CALLED TO ORDER</u></b>   | 6:30 p.m. |
| <b>II.</b>   | <b><u>PLEDGE OF ALLEGIANCE</u></b>  | 6:32 p.m. |
| <b>III.</b>  | <b><u>RECOGNITIONS/GOOD NEWS AWARDS</u></b>   | 6:35 p.m. |
|              | 1. Proclamation in Honor of School Board Appreciation Week  |           |
|              | 2. Good News Awards   |           |
| <b>IV.</b>   | <b><u>REPORTS/PRESENTATIONS/DISCUSSIONS</u></b>   | 6:45 p.m. |
|              | 1. N.O.O.K. Report  |           |
|              | 2. Teaching and Learning Report   |           |
|              | 3. Construction Report  |           |
|              | 4. State of the District Annual Report FY 2019-20   |           |
|              | 5. Derek Young Culture Strategies and Retreat   |           |
| <b>V.</b>    | <b><u>APPROVAL OF BOARD AGENDA</u></b>  | 7:10 p.m. |
| <b>VI.</b>   | <b><u>APPROVAL OF CONSENT AGENDA</u></b>  | 7:15 p.m. |
|              | 1. Minutes of Board Meeting dated November 9, 2020  |           |
|              | 2. 2020 LEA Compliance Report   |           |
|              | 3. Budget Amendments  |           |
| <b>VII.</b>  | <b><u>BUSINESS BEFORE THE BOARD</u></b>   | 7:20 p.m. |
|              | Consideration of:   |           |
|              | 1. Audit Reports 2019-20  |           |
|              | 2. Calendar FY 2021-22  |           |
|              | 3. New Policy: Threat Assessment Team (3.204) – <i>1<sup>st</sup> Reading</i>   |           |
|              | 4. Policy Revision: Sick Leave (5.302) – <i>1<sup>st</sup> Reading</i>  |           |
|              | 5. Policy Revision: Procedural Due Process (6.302) – <i>1<sup>st</sup> Reading</i>  |           |
|              | 6. Policy Revision: Admission of Suspended or Expelled Students (6.318) – <i>1<sup>st</sup> Reading</i>   |           |
|              | 7. Policy Revision: Promoting Student Welfare (6.400) – Replacing Guidance Program (6.400), Student Health Services (6.401), Student Psychological Services (6.406) and Student Social Services (6.407) – <i>1<sup>st</sup> Reading</i> |           |
|              | 8. Policy Revision: Physical Examinations and Immunizations (6.402) – <i>1<sup>st</sup> Reading</i>   |           |
|              | 9. Policy Revision: Emergency Contact Information (6.410) – <i>1<sup>st</sup> Reading</i>   |           |
|              | 10. Policy Revision: Students with Disabilities-Special Education Services (6.500) – <i>1<sup>st</sup> Reading</i>  |           |
| <b>VIII.</b> | <b><u>DIRECTOR OF SCHOOLS REPORT</u></b>  | 8:00 p.m. |
| <b>IX.</b>   | <b><u>UPDATES</u></b>   | 8:10 p.m. |
|              | 1. Teaching and Learning  |           |
|              | 2. Finance and Administration   |           |
| <b>X.</b>    | <b><u>ANNOUNCEMENTS</u></b>   | 8:15 p.m. |
| <b>XI.</b>   | <b><u>ADJOURNMENT</u></b>   | 8:20 p.m. |

All Franklin Special School District meetings are open to the public.

**Excellence in Teaching and Learning for All**

The Franklin Special School District is an equal opportunity employer

November 9, 2020  
Franklin, Tennessee

The Franklin Special School District Board of Education met at 6:30 p.m. on Monday, November 9, 2020 at Freedom Intermediate School, 840 Glass Lane, Franklin, with the following members present:

Robert Blair, Chair  
Alicia Barker  
Allena Bell  
Robin Newman  
Tim Stillings  
Kevin Townsel

*Others present were:* Dr. David Snowden, Dr. Mary Decker, Dr. David Esslinger (joining by phone), Drew Bingham, Celby Glass, Dr. Cindy Cook, Amanda Whitley, Josh Bracamontes, Lisa Chatman, Amy Fisher, Dr. Pax Wiemers, Robbin Cross, Dr. Cheryl Robey, Summer Carlton, and other staff, principals, teachers, FSSDEA, community members and parents.

A recording of the November 9, 2020 Board Meeting may be found at <https://www.youtube.com/watch?v=DxBalmKOpWs&feature=youtu.be>

**I. MEETING CALLED TO ORDER**

Chair Blair called the meeting to order at 6:32. Following COVID-19 safety precautions, it was announced that seats, Board and audience, are placed physically distanced, and masks may be removed as preferred for speaking. A moment of silence was observed.

**II. PLEDGE OF ALLEGIANCE**

FIS Assistant Principal Amanda Potts welcomed those in attendance and led the Pledge of Allegiance.

**III. RECOGNITION/GOOD NEWS AWARDS**

**Good News Awards: Highlighted were** (on file): JES 2<sup>nd</sup> grader Kinley Holland, FSSD Student Artist of the Month for November. Thanks to Sonic Drive-In for sponsoring the student artist program with a \$15 gift card for each artist featured. MES art teacher David Reynolds, who was selected to serve as the FSSD representative on the Franklin Public Arts Commission; Child Nutrition Supervisor Robbin Cross, who is one of the two state finalists for the TDOE Recognizing Inspirational School Employees (RISE) Award; FMS Boys Tennis Team members Nicholas Grow, Kellan Watson, Alex Azimonia, Will Osteen, Roman Comer, Jayden Grissom, Bradley Vilendrer, Miles McWaters and Swaraj Gantayat for winning the WMAA Division II Boy's Tennis Team Championship; Kellan Watson (Singles #2 Champion), Will Osteen and Roman Comer (Doubles #1 Champion); Jayden Grissom and Bradley Vilendrer (Doubles #2 Champion).

**IV. PUBLIC INPUT**

There was no one from the public that addressed the Board.

**V. REPORTS / PRESENTATIONS / DISCUSSIONS**

1. **Teaching and Learning Spotlight**, "Get to Know the Teaching & Learning Team - Special Populations Supervisor Dr. Cheryl Robey" – presented by Dr. Decker (on file). After her introduction, Dr. Robey presented more about contingency plans for IEPs.
2. **Construction Report and Bond Funded Project Review** – presented by Dr. Esslinger (on file).
3. **Report on Debt Obligation** – presented by Dr. Esslinger, the report for Limited Tax School Improvement Bonds, Series 2020 (Federally Taxable) (on file), prepared by Jeffrey Oldham of Bass, Berry & Sims PLC and signed by Robert Blair, Chairman. Mr. Whit Maloney of Piper Jaffray was on hand for questions from the Board.

**VI. APPROVAL OF BOARD AGENDA**

Alicia Barker made a **motion** to approve the board agenda as presented. Allena Bell **seconded** the motion, which **carried 6-0**.

**VII. APPROVAL OF CONSENT AGENDA**

Kevin Townsel made a **motion** to approve the consent agenda as presented. Alicia Barker **seconded** the motion, which **carried 6-0**.

The items on the Consent Agenda are as follows:

1. **Minutes of Board Meeting dated October 19, 2020**
2. **Surplus: Type D School Buses**

**VIII. BUSINESS BEFORE THE BOARD**

**Consideration of:**

1. **Resolution for Amendment of Private Acts** – The resolution presented recommends adoption of an Amendment to Chapter 563 of the Private Acts of 1949, as amended, to authorize the Franklin Special School District, Williamson County, Tennessee to issue and sell school bonds and notes in an aggregate principal amount of not to exceed forty-five million dollars (\$45,000,000).

Allena Bell made a **motion** to approve the **Resolution for Amendment of Private Acts** as presented. Kevin Townsel **seconded** the motion. **By roll call vote, the motion carried 6-0.**

2. **Policy Revision: Method of Election of Officers (1.200) – 2<sup>nd</sup> Reading** – This policy revision was requested. TSBA has provided recommended language. There were no changes upon first reading. The administration recommended approval.

Allena Bell made a **motion** to approve 2<sup>nd</sup> Reading of the revisions for the policy **Method of Election of Officers (1.200)** as presented. Kevin Townsel **seconded** the motion.

During discussion, a **second motion to table the policy until the next meeting** for additional language was made by Alicia Barker, **seconded** by Robin Newman. By vote, the **motion failed 3-3**.

The vote reverted back to the **first motion and second** for approval of the 2<sup>nd</sup> Reading as presented. By vote, the **motion failed 3-3**. The policy remains as approved September 11, 2000.

3. **Policy Revision: Food Service Management (3.500) – 2<sup>nd</sup> Reading** – This revision request is based on recommendations from the Chef Ann trainings with the Child Nutrition Program. There were no changes upon first reading. The administration recommended approval.

Robert Blair made a **motion** to approve 2<sup>nd</sup> Reading of the revisions for the policy **Food Service Management (3.500)** as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

4. **Policy Revision: Withdrawals (6.207) – 2<sup>nd</sup> Reading** – This policy revision is requested as part of the review of Section 6 policies, adding to policy a requested timeline and designates responsibility before records leave the school. There were no changes upon first reading. The administration recommended approval.

Allena Bell made a **motion** to approve 2<sup>nd</sup> Reading of the revisions for the policy **Withdrawals (6.207)** as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

5. **Policy Revision: Interrogations and Searches (6.303) – 2<sup>nd</sup> Reading** – This policy has been reviewed as part of the behavior and discipline group of policies currently up for revisions. Updates to the policy are consistent with state law. The section on searches has been moved to the procedures manual to separate from policy. Procedures for this policy have been reviewed by TSBA to ensure compliance with provisions of TCA 49-6-4201. There were no changes upon first reading. The administration recommended approval.

Alicia Barker made a **motion** to approve 2<sup>nd</sup> Reading of the revisions for the policy **Interrogations and Searches (6.303)** as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

6. **Policy Revision: Alcohol and Drug Use (6.3071) – 2<sup>nd</sup> Reading** – This policy has been reviewed as part of the behavior and discipline group of policies, and is being revised to bring it up to date as well as move the “Situations and Responses” portion of the policy to the procedures manual as part of our ongoing creation of that district resource. There were no changes upon first reading. The administration recommended approval.

Allena Bell made a **motion** to approve 2<sup>nd</sup> Reading of the revisions for the policy **Alcohol and Drug Use (6.3071)** as presented. Alicia Barker **seconded** the motion, which **passed 6-0**.

7. **Policy Revision: Dress Code (6.310) – 2<sup>nd</sup> Reading** – The revisions on this policy are in the review of student policies group and brings it up to current language as well as updating references. There were no changes upon first reading. The administration recommended approval.

Kevin Townsel made a **motion** to approve 2<sup>nd</sup> Reading of the revisions for the policy **Dress Code (6.310)** as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

8. **Policy Revision: Field Trips and Excursions (4.302) – 1<sup>st</sup> Reading** – Revisions to this policy are to update the policy to current practice as well as update references. The administration recommended approval.

Allena Bell made a **motion** to approve 1<sup>st</sup> Reading of the revisions for the policy **Field Trips and Excursions (4.302)** as presented and to **waive the 2<sup>nd</sup> Reading**. Kevin Townsel **seconded** the motion, which **passed 6-0**.

9. **Policy Revision: Compulsory Attendance Ages (6.201) – 1<sup>st</sup> Reading** – The revisions in this request are part of the review of student policies that has been ongoing. Revisions remove outdated language and updates references. The administration recommends approval.

Allena Bell made a **motion** to approve 1<sup>st</sup> Reading of the revisions for the policy **Compulsory Attendance Ages (6.201)** as presented and to **waive the 2<sup>nd</sup> Reading**. Kevin Townsel **seconded** the motion, which **passed 6-0**.

10. **Policy Revision: School Admissions (6.203) – 1<sup>st</sup> Reading** – Revisions in this request are from review and updates in the Section 6 Student grouping of policies. The policy has been divided into a general description for those entering the district for the first time, and for those students who may be entering or resuming attendance after a suspension, expulsion or delinquency to provide direction for confidentiality. The administration recommends approval.

Robin Newman made a **motion** to approve the 1<sup>st</sup> Reading of the revisions for the policy **School Admissions (6.203)** as presented. Allena Bell **amended the motion** to

approve the 1<sup>st</sup> Reading of the revisions for the policy as presented and to **waive the 2<sup>nd</sup> Reading**. Robin Newman **seconded** the motion, which **passed 6-0**.

## **IX. DIRECTOR OF SCHOOLS REPORT**

- **Veteran’s Day Reverse Parade** – To be held Wednesday, November 11 from 11:00-12:30, the parade route will be within Harlinsdale Farm this year and will have our “Be Nice Student Ambassadors” from each school, the FIS Bulldog Council, and combined bands of FMS and PGMS. The band will not be marching but will be at a stationary spot along the parade route. This will be the case with all bands that will be participating. The public is invited to drive past the socially distanced veterans and student groups this year, so that everyone can safely distance. The Story Bus will participate and you are welcome to ride or walk along the parade route. The weather is being watched at this time.
- **Monitoring of COVID-19 Data Spread** – We continue to model safety precautions both in schools and with meeting protocols. Educational successes and continued improvement in student learning are being celebrated during this time, with exclusions from school closely monitored so that education does not stop just because a student may be at home quarantining. We are still struggling getting enough substitutes but will focus on one day at a time.
- **Holiday performances** – Our usual holiday performances are being weighed by individual schools on how they might occur, either virtually or in-person. If a school does choose to have some type of in-person activity, health and safety protocols will be utilized to provide as safe of an environment as possible. If they choose to have any in-person activities, they will occur with limited attendance.
- **Cancellation of the Annual Retiree Holiday Brunch** – Unfortunately, this year we will not have our traditional FSSD/FSSDEA sponsored event for the retirees. We all look forward to this event, but know that the risk is too high to hold it this year. We are excited for the day that we can all get together again and will celebrate that time when it is here.
- **Board Retreat** – Mr. Derek Young will be providing training at the January 9<sup>th</sup> retreat from 8:00-12:00. The Leadership Team will be joining the Board members for this portion of the retreat. Dr. Decker is currently in planning stages with Mr. Young for initial training in diversity, equity and inclusion.
- **Conferences and meetings update:** Carol has provided the Board updates on annual conferences.

## **X. UPDATES**

1. Teaching & Learning
  - Demographics dated October 30, 2020
2. Finance & Administration
  - Personnel Report October/November 2020
  - Investment Report dated September 30, 2020

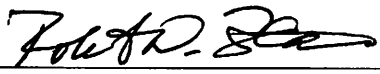
- Revenues and Expenditures Report dated November 3, 2020
- Comparison of Sales Tax for November meeting

**XI. ANNOUNCEMENTS**

- October sales tax collection reporting for the month of July is 5.3% higher than last year.
- Employees who are veterans were recognized.
- The Executive Committee will be assessing the need for a December meeting during the next couple of weeks.

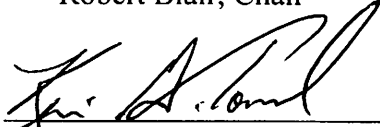
**XII. ADJOURNMENT**

Chair Blair adjourned the meeting at 7:22 p.m.

  
\_\_\_\_\_  
Robert Blair, Chair

1-11-21  
Date

ATTEST:

  
\_\_\_\_\_  
Kevin Townsel, Secretary

1-11-21  
Date

## 2020 Local Education Agency Compliance Report

Local education agencies (LEAs) are required to comply with all federal and state education laws and State Board of Education (SBE) rules. This annual compliance report is one mechanism the department uses to ensure education laws and rules are faithfully executed. The commissioner of education is charged with taking corrective action when an LEA is noncompliant with those laws and rules or is not following a department-approved compliance plan.

LEAs must complete this report and, if applicable, the corrective action form, and submit it to the department by **November 30, 2020**. During completion, each LEA should carefully check the status of its compliance with all federal and state education laws and SBE rules. The department verifies and monitors LEA compliance via multiple data sources (e.g., Education Information System, internal program managers), and will consider those sources when making final decisions regarding an LEA's compliance status. Beginning school year 2020-21, the department is formally reinstating LEA approval classifications as outlined in SBE Rule [0520-01-02-.01](#). Annual compliance report data may inform an LEA's approval classification.

- I certify that the LEA is in compliance with all federal and state education laws and SBE rules.
- I certify that, with the exception of areas indicated in the attached corrective action plan, the LEA is in compliance with all federal and state education laws and SBE rules.

LEA Name: Franklin Special School District

Director of Schools/Superintendent Name: David L. Snowden, Ph.D.

Director of Schools/Superintendent Signature:



School Board Chair Name: Robert Blair

School Board Chair Signature:

Date of School Board Approval: 1/11/21

**UPLOAD COMPLETED REPORT TO ePlan BY NOVEMBER 30, 2020**  
**(including the corresponding corrective action plan if applicable)**  
Upload instructions are accessible [here](#).

## 2020 LEA Compliance Report

### Noncompliance Corrective Action Plan

**Instructions:** Using the template below, report all areas of noncompliance and include corrective action details. Examples are included in the template but may be deleted. If necessary, add additional rows.

Area of Noncompliance	Scope and Reason(s) for Noncompliance	Corrective Action Step(s)	Person(s) Responsible	Anticipated Completion Date(s)
T.C.A. § 49-5-409(b) (contract renewals)	Due to COVID-19, a waiver was requested and approved to not require the LEA to notify teachers within five business days following the last instructional day for the school year if a teacher's contract will not be renewed for the succeeding school year.	The Commissioner approved our corresponding waiver request on August 6, 2020	Director of Schools Human Resources Director	NA
T.C.A. § 49-5-503(4) (tenure)	Due to COVID-19, a waiver was requested and approved regarding evaluations affecting tenure status.	The Commissioner approved our corresponding waiver request on August 6, 2020.	School administrators	NA
T.C.A. § 49-2-202(a)(6) and SBOE rule 0520-01-02.11 (annual training)	Due to COVID-19, a waiver was requested and approved regarding annual training for each member of the LEA.	The Commissioner approved our corresponding waiver request on August 6, 2020.	NA	NA
T.C.A. § 49-3-359 (duty free lunch)	Due to COVID-19, a waiver was requested and approved in the case that the LEA would need to utilize this.	The Commissioner approved our corresponding waiver request on August 6, 2020.	Principals	We have not needed to utilize this with our personnel to date.
T.C.A. § 49-1-104 (average class size)	Due to COVID-19, a waiver was requested and approved in the case that the LEA would need to utilize this.	The Commissioner approved our corresponding waiver request on August 6, 2020.	Director of Schools Association Director for Teaching & Learning	We have not exceeded average class size to date.
T.C.A. § 49-1-302 (teacher permit)	Due to COVID-19, a teacher was placed in a hard-to-fill position with a permit pending completion of a license requirement.	Permit was approved 9/22/2020	Human Resources Supervisor	NA

**Franklin Special School District  
Budget Amendments  
Fiscal Year 2020-2021**

**General Purpose Fund  
Amendment #4**

Budget Code	Budget Code Description	Increase	Decrease
<b>EXPENDITURES</b>			
141 E 73400 204 000 00000 135	State Retirement	\$ 1,000.00	
141 E 73400 204 000 00000 000	State Retirement		1,000.00
141 E 71100 429 000 13000 000	Instructional Supplies & Materials	15,000.00	
141 E 72130 524 000 13000 000	In-Service/Staff Development		15,000.00
141 E 72410 399 000 08000 000	Other Contracted Services	300.00	
141 E 72410 435 000 08000 000	Office Supplies	1,700.00	
141 E 72410 701 000 08000 000	Administrative Equipment	500.00	
141 E 71100 432 000 08000 000	Library Books/Media		500.00
141 E 72210 524 000 08000 000	In-Service/Staff Development		2,000.00
141 E 72130 499 000 15000 000	Other Supplies & Materials	300.00	
141 E 72210 524 000 15000 000	In-Service/Staff Development		300.00
141 E 71100 429 000 15000 000	Instructional Supplies & Materials	2,000.00	
141 E 72410 524 000 15000 000	In-Service/Staff Development		2,000.00
		\$ 20,800.00	\$ 20,800.00

Explanation: Reclassify budgeted expenditures.

**General Purpose Fund  
Amendment #5**

Budget Code	Budget Code Description	Increase	Decrease
<b>REVENUE</b>			
141 R 46590 000 000 00000 000	Other State Education Funds	\$ 8,385.93	
<b>EXPENDITURES</b>			
141 E 72620 701 000 00000 275	Administrative Equipment	66,895.93	
141 E 72130 790 000 00000 275	Other Equipment		58,510.00
		66,895.93	58,510.00
		\$ 8,385.93	

Explanation: Increase budgeted revenue & Increase budgeted expenditures for the Safe School/School Safety Grant.  
No local tax funds involved.

**General Purpose Fund  
Amendment #6**

Budget Code	Budget Code Description	Increase	Decrease
<b>REVENUE</b>			
141 R 48130 000 000 56000 000	Contributions	\$ 300.00	
<b>EXPENDITURES</b>			
141 E 72130 599 000 56000 000	Other Charges	6,600.00	
		6,600.00	6,300.00
		\$ 300.00	

Explanation: Increase budgeted revenue & Increase budgeted expenditures for the Social Work Benevolence Fund.  
No local tax funds involved.

**Franklin Special School District  
Budget Amendments  
Fiscal Year 2020-2021**

**Federal Projects Fund  
Amendment #12**

Budget Code	Budget Code Description	Increase	Decrease
<b>EXPENDITURES</b>			
142 E 71100 429 101 00000 000	Instructional Supplies & Materials		\$ 680.69
142 E 71100 722 101 00000 000	Regular Instructional Equipment	85.69	
142 E 72130 599 101 00000 000	Other Charges		1,000.00
142 E 72210 399 101 00000 000	Other Contracted Services	1,000.00	
142 E 72210 524 101 00000 000	In-Service/Staff Development	595.00	
		\$ 1,680.69	\$ 1,680.69

Explanation: Reclassify budgeted expenditures under the Title One Part A.  
No local tax funds involved.

**Federal Projects Fund  
Amendment #13**

Budget Code	Budget Code Description	Increase	Decrease
<b>EXPENDITURES</b>			
142 E 71100 429 301 00000 000	Instructional Supplies & Materials		\$ 6,000.00
142 E 71100 722 301 00000 000	Regular Instructional Equipment	6,000.00	
142 E 73100 422 301 00000 000	Food Supplies	1,206.49	
142 E 99100 504 301 00000 000	Other Contracted Services		1,206.49
		\$ 7,206.49	\$ 7,206.49

Explanation: Reclassify budgeted expenditures under the Title Three Part A.  
No local tax funds involved.

**Federal Projects Fund  
Amendment #14**

Budget Code	Budget Code Description	Increase	Decrease
<b>EXPENDITURES</b>			
142 E 72120 499 932 00000 000	Other Supplies & Materials		\$ 1,000.00
142 E 72250 471 932 00000 000	Software	5,234.01	
142 E 72250 499 932 00000 000	Other Supplies & Materials		4,234.01
		\$ 5,234.01	\$ 5,234.01

Explanation: Reclassify budgeted expenditures under the LEA Reopening and Programmatic Supports Grant.  
No local tax funds involved.

**Federal Projects Fund  
Amendment #15**

Budget Code	Budget Code Description	Increase	Decrease
<b>REVENUE</b>			
142 R 47143 000 892 00000 000	IDEA Discretionary Supplemental	\$ 1,060.00	
<b>EXPENDITURES</b>			
142 E 72200 524 892 00000 000	In-Service Staff/Development	\$ 1,060.00	

Explanation: Increase budgeted revenue & expenditures under the IDEA Discretionary Supplemental Funds Carryover.  
No local tax funds involved.

**Franklin Special School District  
Budget Amendments  
Fiscal Year 2020-2021**

**Federal Projects Fund  
Amendment #16**

Budget Code	Budget Code Description	Increase	Decrease
<b>EXPENDITURES</b>			
142 E 71100 722 931 00000 000	Regular Instructional Equipment		\$ 5,717.67
142 E 72120 499 931 00000 000	Other Supplies & Materials		1,963.01
142 E 72130 599 931 00000 000	Other Charges	8,822.28	
142 E 72210 524 931 00000 000	In-Service/Staff Development		1,141.60
142 E 72250 350 931 00000 000	Internet Connectivity	511.13	
142 E 72710 412 931 00000 000	Diesel Fuel		511.13
		<b>\$ 9,333.41</b>	<b>\$ 9,333.41</b>

Explanation: Reclassify budgeted expenditures under the ESSER Grant.  
No local tax funds involved.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**Matlock Clements**  

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**Certified Public Accountants**

## **INTRODUCTORY SECTION**

# FRANKLIN SPECIAL SCHOOL DISTRICT

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# FRANKLIN SPECIAL SCHOOL DISTRICT

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**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Principal Officials

June 30, 2020

<u>Name</u>	<u>Title</u>	
Tim Stillings	Chairman, Board of Education	*
Robert Blair	Vice-Chairman, Board of Education	*
Robin Newman	Member, Board of Education	*
Alicia Barker	Member, Board of Education	*
Allena Bell	Treasurer, Board of Education	*
Kevin Townsel	Secretary, Board of Education	*
David L. Snowden, Ph.D.	Director of Schools	**

\* Elected at-Large

\*\* Appointed

## **FINANCIAL SECTION**

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## **Independent Auditor's Report**

Members of the Board of Education and  
The Director of Schools  
Franklin Special School District  
Franklin, Tennessee

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin Special School District (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2020, and the respective changes in financial position and the budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information as listed in the table of contents on pages 10-19 and 69-76 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund statements and financial schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, financial schedules and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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 or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, financial schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2020, on our consideration of the District's 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 the District's 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 District's internal control over financial reporting and compliance.



Matlock Clements, P.C.  
Murfreesboro, Tennessee  
December 3 2020

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

Our discussion and analysis of the Franklin Special School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020.

### *FINANCIAL HIGHLIGHTS*

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the fiscal year by \$27,693,417 (net position).
- The change in net position increased \$4.5 million.
- Outlays for new capital assets totaled \$2,174,222 and consisted of various repairs and improvements, and construction in progress and various equipment purchases.

### *OVERVIEW OF THE FINANCIAL STATEMENTS*

This comprehensive annual financial report consists of a series of financial statements, notes to those statements and required supplementary information. The statements are organized so the reader can understand the District as a whole and then proceed to a detailed look at specific financial activities.

#### **Reporting the District as a Whole**

##### *The Statement of Net Position and Statement of Activities*

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by private-sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the District's net position and changes in the net position and begin on page 21. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. Readers will need to consider other nonfinancial factors such as the property tax base, student enrollment growth and facility conditions in arriving at their conclusion regarding the overall health of the District.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

### Reporting the District's Most Significant Funds

#### *Fund Financial Statements*

The District's fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance, begin on page 23 and provide detailed information about the District's most significant or "major" funds – not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various grant provisions.

The District's funds are categorized as "governmental funds", which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. Fund financial statements are reported using an accounting method called "modified accrual" accounting, which measures cash and other financial assets that can readily be converted to cash. This basis of accounting is different from the accrual basis used in the government-wide financial statements to report on the District as a whole.

The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides through its various funds. Governmental fund information helps the reader determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (as reported in the Statement of Net Position and the Statement of Activities) and governmental funds (as reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) is reconciled in the basic financial statements.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

#### *Net Position*

As noted earlier, net position may serve over time as a useful indicator of a school district's financial position. In the case of the District, the net position was approximately \$27.69 million at the close of the fiscal year.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

A schedule of the District's net position at June 30, 2019 (for comparison) and 2020 follows:

	<i>Governmental</i>	
	<i>Activities</i>	
	<u>2020</u>	<u>2019</u>
Current and other Assets	\$ 79,810,225	\$ 79,300,828
Capital Assets, net	60,927,300	60,299,113
Deferred Outflows	7,406,093	8,519,317
<i>Total assets and Deferred</i>	<u>148,143,618</u>	<u>148,119,258</u>
<i>Outflows of Resources</i>		
Long-term liabilities	66,212,085	71,058,987
Other liabilities	9,116,570	11,967,834
Deferred Inflows	45,121,546	41,929,420
<i>Total Liabilities and Deferred</i>	<u>120,450,201</u>	<u>124,956,241</u>
<i>Inflows of Resources</i>		
<i>Net position:</i>		
Invested in capital assets, net of related debt	28,681,084	(1,596,197)
Restricted-Nonspendable	35,161	-
Restricted for education	6,300	-
Restricted for pensions	6,320,223	-
Restricted for capital outlay	526,344	29,681,590
Unrestricted	(7,875,695)	(4,922,376)
<i>Total net position</i>	<u>\$ 27,693,417</u>	<u>\$ 23,163,017</u>

The District's net position of approximately \$27.69 million is primarily composed of the District's investment in capital assets, net of related debt. The District uses capital assets to provide services to its roughly 3,634 public school students; consequently, these assets are not available for future spending. Although the District's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### *Changes in Net Position*

The District's activities are categorized as "governmental" activities. The net position of the District's governmental activities increased by \$4,530,400. The increase in net position resulted primarily from total general revenues exceeding the total net expenditures of the primary governmental activities.

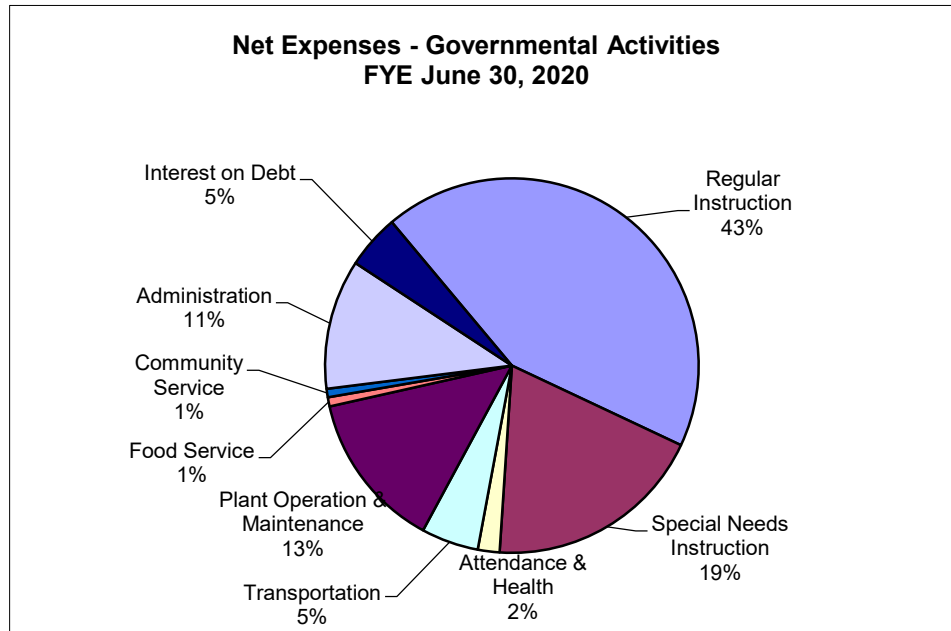
The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management’s Discussion and Analysis

The following table reflects the “total” cost of program services and the “net” cost of those services after taking into account the program revenues for the specific governmental activities.

<i>Program Expenses:</i>	<i>Total Cost</i>	<i>Less: Program</i>	<i>Net Cost</i>	<i>Net Cost</i>
	<i>of Services</i>	<i>Revenues</i>	<i>of Services</i>	<i>of Services</i>
			<b>2020</b>	<b>2019</b>
<i>Instruction:</i>				
Regular	\$ 34,502,069	\$ (17,919,177)	\$ 16,582,892	\$ 16,550,197
Special needs	7,473,226	(138,118)	7,335,108	6,645,465
<i>Support Services:</i>				
Attendance and health	724,379	-	724,379	722,716
Transportation	1,906,327	-	1,906,327	1,827,890
Plant operations and maintenance	5,236,726	-	5,236,726	6,921,488
Food service	2,387,139	(2,082,493)	304,646	124,586
Community service	1,331,202	(1,050,057)	281,145	38,247
Administration	4,311,064	-	4,311,064	2,854,490
Interest on debt	1,795,396	-	1,795,396	2,373,833
<b>Total</b>	<b>\$ 59,667,528</b>	<b>\$ (21,189,845)</b>	<b>38,477,683</b>	<b>38,058,912</b>
<i>Less: General Revenues</i>			43,008,083	40,343,461
<i>Change in Net Position</i>			<b>\$ 4,530,400</b>	<b>\$ 2,284,549</b>



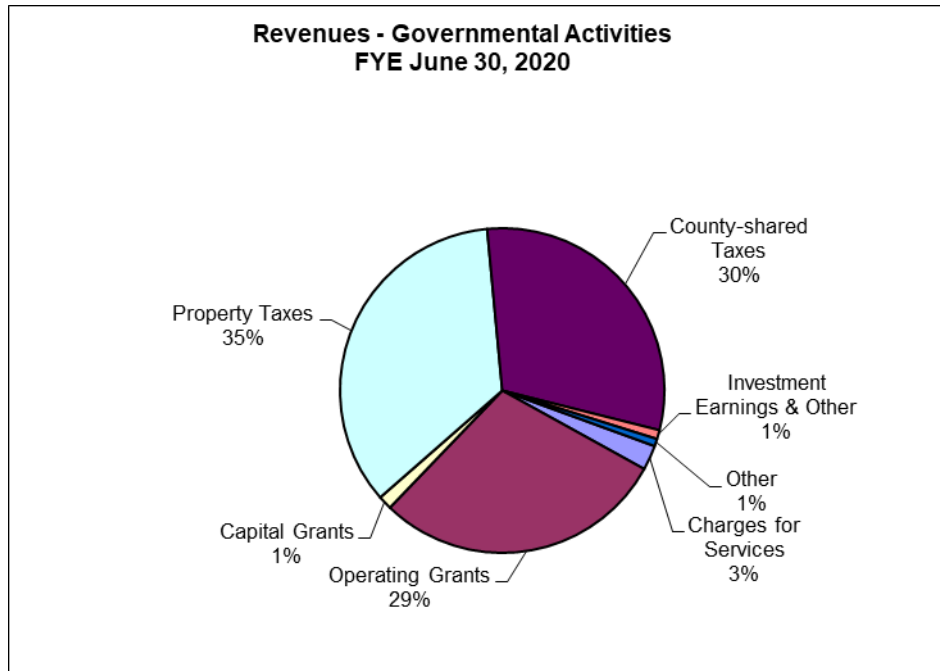
The net cost of regular instruction, special needs instruction and plant operation and maintenance represent the largest components of the District’s governmental activities, 43%, 19% and 13%, respectively. The District relies on general revenues, including tax revenue and unrestricted State BEP funds, to support the net cost of its governmental activities.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

As the table below indicates, \$43 million of general revenues were realized to support \$38.48 million of governmental activities.

	<i>Governmental</i> <u>2020 Activities</u>		<i>Governmental</i> <u>2019 Activities</u>	
		%		%
<b>Program Revenues:</b>				
Charges for services	\$ 1,591,962	2.5%	\$ 2,326,119	3.7%
Operating grants	18,713,962	29.2%	19,029,793	30.5%
Capital grants	883,921	1.4%	782,381	1.3%
	<u>21,189,845</u>	<u>33.0%</u>	<u>22,138,293</u>	<u>35.4%</u>
<b>General Revenues:</b>				
Property taxes	22,439,211	35.0%	21,448,120	34.3%
County-shared taxes	19,525,760	30.4%	18,114,753	29.0%
Investment earnings	576,178	0.9%	460,044	0.7%
Other	466,934	0.7%	320,544	0.5%
	<u>43,008,083</u>	<u>67.0%</u>	<u>40,343,461</u>	<u>64.6%</u>
<b>Total Revenues</b>	<u>\$ 64,197,928</u>	<u>100.0%</u>	<u>\$ 62,481,754</u>	<u>100.0%</u>



Property taxes and county-shared taxes, including sales tax, accounted for most of the District's general revenues, contributing about 35 cents and 30 cents, respectively, of every dollar raised. Another 29% came from State and Federal funds for specific programs, and the remainder from fees charged for services and miscellaneous sources.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

### *FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS*

The District's governmental funds (as presented on the Balance Sheet on page 23) reported a combined fund balance of \$31.61 million, a decrease of \$4,060,924 from the prior year. The schedule below indicates the fund balance and the total change in fund balance by fund as of June 30, 2020.

	<u>Balance,</u> <u>June 30, 2020</u>	<u>Balance,</u> <u>June 30, 2019</u>	<u>Increase</u> <u>(Decrease)</u>
General	\$ 4,345,880	\$ 4,683,713	\$ (337,833)
Debt Service	667,448	661,523	5,925
Nonmajor Funds:			
Food Service	(47,999)	96,967	(144,966)
Federal Projects	-	-	-
Community Service	(312,408)	(77,475)	(234,933)
Capital Outlay	26,952,221	30,301,338	(3,349,117)
Total	<u>\$ 31,605,142</u>	<u>\$ 35,666,066</u>	<u>\$ (4,060,924)</u>

#### *General Fund*

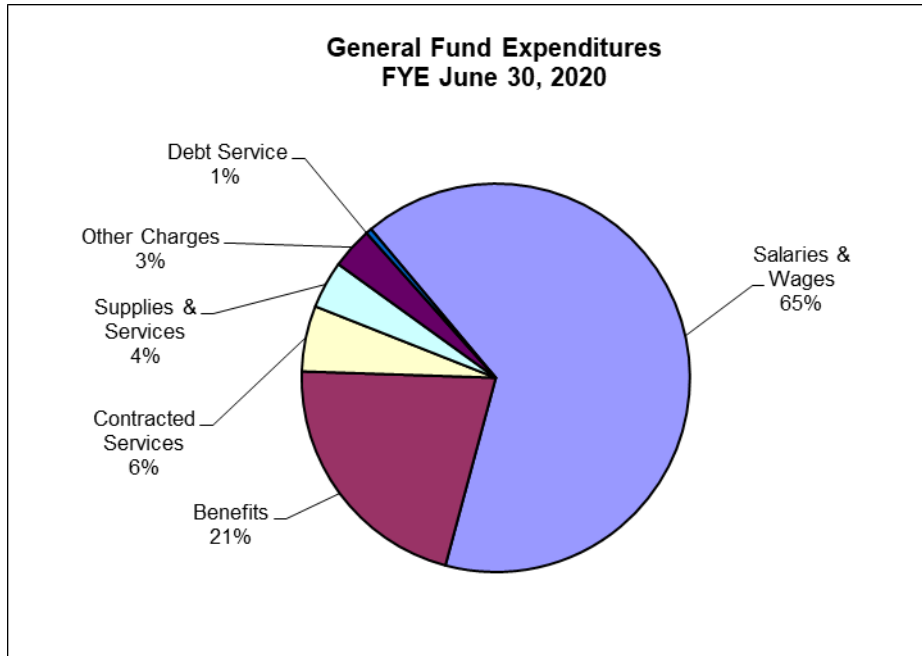
The General Fund is the chief operating fund of the District. At the end of the fiscal year, the total fund balance of the General Fund was \$4,345,880. The unassigned fund balance of \$4,132,116 million is available for spending at the District's discretion, \$0 is classified as "nonspendable" and the remaining fund balance of \$213,764 is restricted for education and the Hybrid Retirement Stabilization Trust. As a measure of liquidity, the unassigned fund balance represents 8.02% of total General Fund expenditures.

Expenditures exceeded revenues for the fiscal year, which resulted in a decrease to the fund balance of \$337,833.

The District is a service entity and as such is labor intensive. As the graph on the next page illustrates, 86% of the General Fund expenditures are for employee salaries and benefits.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Management’s Discussion and Analysis**



**General Fund Expenditures - By Object**

	<u>2020</u>	<u>2019</u>
Salaries & Wages	\$ 33,639,354	\$ 32,730,327
Benefits	11,002,926	10,860,587
Contracted Services	2,820,190	3,160,527
Supplies & Materials	2,032,823	2,272,379
Other Charges	1,781,890	1,900,079
Capital Outlay	-	-
Debt Service	247,540	234,027
<b>Total</b>	<b>\$ 51,524,723</b>	<b>\$ 51,157,926</b>

*Other Funds*

The Debt Service Fund is used to account for funds reserved for the retirement of the District’s debt. The fund balance of the District’s Debt Service Fund increased \$5,925 due to increased revenues and decreased expenditures that were anticipated and reflected in the budget. The expenses of the Debt Service Fund include principal and interest payments for bond indebtedness as well as fiscal agent fees. Debt payments for tax anticipation notes are made through the general fund when needed.

The District operates a food service program in each of its eight schools. The Food Service Fund’s fund balance decreased \$161,800 due to the district being closed in March, April and May. The District continued to pay all CNP staff during this period. The District did operate emergency COVID feeding but the income from this program did not cover the expenses the program faced during this time. Revenues consist of meal and a-la-carte sales as well as reimbursements from the U.S. Department of Agriculture School Nutrition Program. Expenditures consist of food and supply costs in addition to employee labor and benefits

## FRANKLIN SPECIAL SCHOOL DISTRICT

### Management's Discussion and Analysis

The District provides morning and afternoon care for children through the Morning and Afternoon Care (MAC) program. The Community Service Fund's fund balance decreased \$234,933. The decrease was the result of two factors. First, the District having to utilize non-MAC district employees to fulfill pupil/teacher ratios. The need to do so is driven by difficulties in filling lesser-paid MAC positions. Another factor was the closure of the district in March, April and into mid-May. The District continued to pay all MAC staff during this period; however, no revenue was produced.

The fund balance of the Capital Outlay Fund decreased \$3,349,117 due primarily to capital outlay expenditures. Expenditures exceeded revenues that were anticipated and reflected in the budget. Revenue of this fund normally comes from the District's share of county impact fees. Expenditures consisted of various repairs and improvements, and construction in progress.

### ***GENERAL FUND BUDGET INFORMATION***

The District's budget is prepared in accordance with Tennessee law and is based on the modified accrual basis of accounting utilizing encumbrances. The most significant budgeted fund is the General Fund.

The District's original budget for General Fund expenditures totaled \$53 million and the estimated revenues and transfers totaled \$51.1 million. Final budgeted expenditures in the General Fund were \$53.2 million. Amendments related primarily to additional services.

During the year, however, the District made an effort to spend conservatively. Consequently, expenditures were less than budgetary estimates by \$1,677,943 at year-end, and actual revenues were more than budgetary estimates by \$257,597. Subsequently, total expenditures exceeded revenues and transfers for the fiscal year, decreasing the fund balance by \$337,833.

### ***CAPITAL ASSET AND DEBT ADMINISTRATION***

#### **Capital Assets**

The District has \$60.93 million invested in capital assets (net of accumulated depreciation of \$58 million). This investment is comprised of 196 acres of land, seven school buildings and two administrative office buildings, land improvements (such as parking lots, athletic fields and lighting and drainage systems and retention ponds), furniture and equipment, more than 30 school buses and maintenance vehicles and equipment.

Acquisitions consisted of various repairs and improvements, construction in progress and various equipment purchases that totaled \$4,341,185. Detailed information regarding capital asset activity is included in the notes to financial statements (see Note 3).

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Management’s Discussion and Analysis**

The District’s capital assets at June 30, 2020 as summarized by location follow:

<u>Location</u>	<u>Owned</u>		<u>Accumulated</u>		<u>2020</u>		<u>2019</u>
	<u>Acreage</u>	<u>Cost</u>	<u>Depreciation</u>		<u>Cost, Net</u>		<u>Cost, Net</u>
Franklin Elementary	16.7	\$ 20,449,066	\$ 7,753,916	\$	12,695,150	\$	13,322,042
Johnson Elementary	13.7	\$ 7,775,043	\$ 3,642,565		4,132,478		4,287,834
Liberty Elementary	37.0	\$ 9,600,386	\$ 5,492,723		4,107,663		3,955,271
Moore Elementary	20.0	\$ 11,801,081	\$ 6,706,652		5,094,429		5,467,378
Freedom Intermediate	25.0	\$ 19,209,380	\$ 11,112,317		8,097,063		8,888,925
Freedom Middle	37.4	\$ 15,179,306	\$ 7,406,692		7,772,614		7,853,313
Poplar Grove	37.3	\$ 25,201,062	\$ 10,234,357		14,966,705		14,408,094
Central Office	2.6	\$ 2,404,889	\$ 510,651		1,894,238		213,069
Central Office Annex	6.6	\$ 3,921,032	\$ 2,400,005		1,521,027		1,194,863
Transportation	-	\$ 3,038,708	\$ 2,480,479		558,229		595,590
Maintenance/Landscaping	-	\$ 387,076	\$ 299,372		87,704		112,734
<b>Total</b>	<b>196.3</b>	<b>\$ 118,967,029</b>	<b>\$ 58,039,729</b>		<b>60,927,300</b>		<b>60,299,113</b>
Less: Outstanding Debt					(32,246,216)		(61,895,310)
Net Investment in Capital Assets					<b>\$ 28,681,084</b>		<b>\$ (1,596,197)</b>

**Long-Term Debt**

At June 30, 2020, the District had general obligation bonds outstanding of \$52,275,000, a liability for compensated absences of \$487,650 and a net OPEB obligation of \$8,982,207. This is as compared to the June 30, 2019, balances of \$57,980,000 for general obligation bonds, a liability for compensated absences of \$476,075 and a net OPEB obligation of \$9,866,672. The bonds are backed by the full faith and credit of the District. Total long-term debt of the District decreased during the fiscal year due scheduled debt payments.

The District maintains an “Aa1” bond rating from Moody’s for general obligation debt. Additional information about the District’s long-term debt can be found in the notes to financial statements (see Note 6).

***ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND TAX RATES***

At the time these financial statements were prepared and audited, the District was aware of circumstances that could significantly affect its financial health in the future:

- The economic shut down in the spring of 2020 due to the COVID pandemic reduced sales tax collections. Additionally, as sales tax collections fell short, we incurred significant increases in expenditures in some areas such as custodial supplies. The uncertainty caused by the COVID-19 pandemic continues to be concerning for future sales tax collections.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

- The payoff of the Series 1999 bond issue allowed \$.0556 cents to be moved from the Debt Service property tax rate to the General-Purpose Budget in FY 2020-2021 to meet reduced debt service requirements. The reallocation of \$.0556 to General Purpose still allows for the debt service fund to over collect for debt requirements by \$.01 increasing the debt service fund balance. Additionally, refunding a portion of the 2014 and 2016 bond series will provide the district annual savings benefiting our debt service fund balance for years to come. Debt service requirements for FY 2021-2022 are expected to increase slightly with the expected addition of a Series 2021 bond issue. This additional debt is expected to increase the Debt Service property tax rate from \$.2030 in FY 2020-2021 to approximately \$.2283 in FY 2021-2022.
- The city of Franklin is expected to have a property re appraisal in 2021 from which we expect to see some increase in revenues from property tax collections.

All of these factors will have an impact upon the District's budget for the 2020-2021 fiscal year. Total General Fund appropriations approved by the District's Board of Education is \$54.19 million for the 2020-2021 fiscal year.

### ***REQUESTS FOR INFORMATION***

This financial report is designed to provide a general overview of the District's finances for all those interested in the District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Associate Director of Schools for Finance and Administration at 507 New Highway 96 West, Franklin, Tennessee 37064.

## **BASIC FINANCIAL STATEMENTS**

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Statement of Net Position**

**June 30, 2020**

	Primary Governmental Governmental Activities
<u>Assets</u>	
Cash and cash equivalents	35,657,785
Receivables (net of allowance of uncollectibles):	
Taxes	15,864,905
Due from other governments	21,400,778
Accounts receivable	48,954
Inventories	35,161
Net pension asset	6,595,178
Non depreciable capital assets	2,226,322
Depreciable capital assets net accumulated depreciation	58,700,978
Restricted Assets:	
Amounts accumulated for Pension Benefits	207,464
	<hr/>
Total Assets	140,737,525
<u>Deferred outflows of resources</u>	
Deferred outflows-pensions	5,019,490
Deferred outflows-OPEB	1,393,687
Deferred loss on bond refunding	992,916
	<hr/>
Total Deferred Outflows of Resources	7,406,093
<u>Liabilities</u>	
Accounts payable	638,362
Accrued payroll and other liabilities	4,870,561
Retainage payable	32,781
Accrued interest	96,331
Advances in cafeteria charges	55,499
Advances in tuition	50,617
Net pension liability	482,419
Long-term liabilities due within one year	2,890,000
Long-term liabilities due in more than one year	66,212,085
	<hr/>
Total Liabilities	75,328,655
<u>Deferred inflows of resources</u>	
Deferred inflows-pensions	6,206,217
Deferred inflows-OPEB	3,579,763
Deferred inflows for property taxes	35,335,566
	<hr/>
Total Deferred Inflows of Resources	45,121,546
<u>Net Position</u>	
Net investment in capital assets	28,681,084
Restricted-Nonspendable	35,161
Restricted for education	6,300
Restricted for capital outlays	526,344
Restricted for pensions	6,320,223
Unrestricted	(7,875,695)
	<hr/>
Total Net Position	\$ 27,693,417
	<hr/>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Statement of Activities**

**For the Year Ended June 30, 2020**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
<b>Functions / Programs:</b>	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
<b>Primary Government: Governmental Activities:</b>					
Regular instruction	\$ 34,502,069	\$ 87,191	\$ 16,948,065	\$ 883,921	\$ (16,582,892)
Special needs instruction	7,473,226	-	138,118	-	(7,335,108)
Attendance and health	724,379	-	-	-	(724,379)
Transportation	1,906,327	-	-	-	(1,906,327)
Plant operation and maintenance	5,236,726	-	-	-	(5,236,726)
Food service	2,387,139	535,626	1,546,867	-	(304,646)
Community service	1,331,202	969,145	80,912	-	(281,145)
Administration	4,311,064	-	-	-	(4,311,064)
Interest of debt	1,795,396	-	-	-	(1,795,396)
Total Governmental Activities	\$ 59,667,528	\$ 1,591,962	\$ 18,713,962	\$ 883,921	\$ (38,477,683)
<b>General Revenues:</b>					
Property taxes					22,439,211
County shared taxes					19,525,760
Unrestricted investment earnings and rental income					576,178
Other					466,934
					43,008,083
					4,530,400
					23,163,017
					\$ 27,693,417

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Balance Sheet  
Governmental Funds**

**June 30, 2020**

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	\$ 7,582,077	\$ 27,426,517	\$ 649,166	\$ 25	\$ 35,657,785
Taxes receivable	15,864,905	-	-	-	15,864,905
Due from other governments	13,839,995	74,374	6,965,738	520,671	21,400,778
Receivables	4,316	-	-	44,638	48,954
Inventory	-	-	-	35,161	35,161
Due from other funds	561,065	-	-	-	561,065
Restricted Assets	207,464	-	-	-	207,464
<b>Total Assets</b>	<b>\$ 38,059,822</b>	<b>\$ 27,500,891</b>	<b>\$ 7,614,904</b>	<b>\$ 600,495</b>	<b>\$ 73,776,112</b>
<u>Liabilities</u>					
Accounts payable	122,473	515,889	-	-	638,362
Accrued liabilities	4,576,840	-	-	293,721	4,870,561
Retainage payable	-	32,781	-	-	32,781
Due to other funds	-	-	-	561,065	561,065
Advance of cafeteria charges	-	-	-	55,499	55,499
Advance of tuition	-	-	-	50,617	50,617
<b>Total Liabilities</b>	<b>4,699,313</b>	<b>548,670</b>	<b>-</b>	<b>960,902</b>	<b>6,208,885</b>
<u>Deferred inflows of resources</u>					
Deferred inflows for property taxes	29,014,629	-	6,947,456	-	35,962,085
<b>Total Deferred Inflows of Resources</b>	<b>29,014,629</b>	<b>-</b>	<b>6,947,456</b>	<b>-</b>	<b>35,962,085</b>
<u>Fund Balances</u>					
Nonspendable:					
Inventory	-	-	-	35,161	35,161
Restricted:					
Restricted for Education	6,300	-	-	-	6,300
Restricted for Capital Outlay	-	26,952,221	-	-	26,952,221
Restricted for Hybrid Retirement Stabilization Trust	207,464	-	-	-	207,464
Committed:					
Committed for Debt Service	-	-	667,448	-	667,448
Committed for Capital Outlay	-	-	-	-	-
Unassigned	4,132,116	-	-	(395,568)	3,736,548
<b>Total Fund Balances</b>	<b>4,345,880</b>	<b>26,952,221</b>	<b>667,448</b>	<b>(360,407)</b>	<b>31,605,142</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 38,059,822</b>	<b>\$ 27,500,891</b>	<b>\$ 7,614,904</b>	<b>\$ 600,495</b>	<b>\$ 73,776,112</b>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Reconciliation of the Balance Sheet to the Statement of Net Position of Governmental Activities**

**June, 30 2020**

<b>Amounts reported for fund balance - total governmental funds</b>		<b>\$ 31,605,142</b>
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		60,927,300
Net pension asset (liability) that is not due and payable in the current period, therefore, are not reported in the funds.		6,112,759
Deferred outflow of resources that is a consumption of net position that is applicable to a future reporting period.		
Employer contributions subsequent to the measurement date of the Net pension liability		5,019,490
OPEB		1,393,687
Deferred loss on bond refunding		992,916
Deferred inflow of resources in an acquisition of net position that is applicable to a future reporting period.		
County collected and shared taxes		626,519
OPEB		(3,579,763)
Changes in net pension liability not included in pension expense		(6,206,217)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.		(96,331)
Loss on bond refunding discounts and premiums are amortized as a component of interest over the life of the bonds on the statement of net position.		(7,357,228)
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not recorded in the funds.		
General long-term bonds and notes	\$ (52,275,000)	
Other post employment benefits	(8,982,207)	
Compensated absences	(487,650)	(61,744,857)
<b>Net position of governmental activities</b>		<b>\$ 27,693,417</b>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds**

**For the Year Ended June 30, 2020**

<u>Revenues</u>	General	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Taxes	15,422,906	\$ -	\$ 6,991,819	\$ -	\$ 22,414,725
Intergovernmental	35,232,375	883,921	-	2,995,417	39,111,713
Charges for services	87,191	-	-	1,594,830	1,682,021
Uses of money and property	89,013	-	-	-	89,013
Other	302,610	466,348	20,817	74,265	864,040
Total Revenue	<u>51,134,095</u>	<u>1,350,269</u>	<u>7,012,636</u>	<u>4,664,512</u>	<u>64,161,512</u>
 <u>Expenditures</u>					
Current:					
Regular instruction	33,347,349	1,237,064	-	570,392	35,154,805
Special needs instruction	6,730,066	-	-	745,785	7,475,851
Attendance and health	721,379	-	-	-	721,379
Transportation	1,760,635	-	-	706	1,761,341
Plant operation and maintenance	3,950,057	-	-	-	3,950,057
Food service	-	-	-	2,348,855	2,348,855
Community service	-	-	-	1,344,752	1,344,752
Administration	4,767,697	-	139,993	350	4,908,040
Debt service	247,540	-	8,154,818	-	8,402,358
Capital outlay	-	2,174,222	-	-	2,174,222
Total Expenditures	<u>51,524,723</u>	<u>3,411,286</u>	<u>8,294,811</u>	<u>5,010,840</u>	<u>68,241,660</u>
Excess (deficiency) revenues over expenditures	<u>(390,628)</u>	<u>(2,061,017)</u>	<u>(1,282,175)</u>	<u>(346,328)</u>	<u>(4,080,148)</u>
 <u>Other Financing Sources (Uses)</u>					
Sale of Property/Equipment	2,390	-	-	-	2,390
Transfers from other funds	50,405	-	1,288,100	-	1,338,505
Transfers to other funds	-	(1,288,100)	-	(50,405)	(1,338,505)
Total Other Financing Sources (Uses)	<u>52,795</u>	<u>(1,288,100)</u>	<u>1,288,100</u>	<u>(50,405)</u>	<u>2,390</u>
Net Change in Fund Balance	(337,833)	(3,349,117)	5,925	(396,733)	(4,077,758)
Fund Balance, Beginning of Year	4,683,713	30,301,338	661,523	19,492	35,666,066
Change in inventory reserve	-	-	-	16,834	16,834
Fund Balance, End of Year	<u>\$ 4,345,880</u>	<u>\$ 26,952,221</u>	<u>\$ 667,448</u>	<u>\$ (360,407)</u>	<u>\$ 31,605,142</u>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities**

**For the Year Ended June 30, 2020**

**Amounts reported for net change in fund balance - total governmental funds** \$ (4,077,758)

**Amounts reported for governmental activities in the statement of activities are different because:**

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the current period.

Cost of assets acquired	\$ 4,341,185	
Depreciation expense	<u>(3,705,895)</u>	635,290

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

County collected and shared taxes		36,416
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Net change in pension assets/liabilities and expenditures that are deferred or capitalized for the statement of activities.

2,185,546

Net change in bond loss that is deferred for the statement of activities

(185,075)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position.

Current year principal payments	\$ 5,705,000	
Ammortization of debt premium	<u>1,084,012</u>	6,789,012

Interest is accrued on the outstanding bonds in the statement of activities, whereas in the governmental funds, an interest expenditure is reported when due.

3,025

Expenses reported for governmental activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds.

Change in reserve for inventory	\$ 16,834	
Compensated absences	11,575	
Other post employment benefits	(884,465)	
Accreted interest	<u>-</u>	<u>(856,056)</u>

Change in net position of governmental activities		<u>\$ 4,530,400</u>
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**FRANKLIN SPECIAL SCHOOL DISTRICT**

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

General Fund

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	\$15,290,200	\$ 15,290,200	\$ 15,270,523	\$ (19,677)
Property tax - prior year	140,000	140,000	88,309	(51,691)
Property tax - pickup	35,000	35,000	41,392	6,392
Interest and penalty on delinquent taxes	25,000	25,000	22,682	(2,318)
Total special school district taxes	<u>15,490,200</u>	<u>15,490,200</u>	<u>15,422,906</u>	<u>(67,294)</u>
Intergovernmental revenue				
County Revenue:				
Property tax - current year	13,145,734	13,145,734	13,186,654	40,920
Property tax - prior year	28,744	28,744	46,434	17,690
Taxes - other	107,463	107,463	112,597	5,134
In lieu of tax payments	20,000	20,000	91,381	71,381
Interest and penalty on delinquent taxes	14,086	14,086	24,083	9,997
Local sales tax	5,974,000	5,974,000	6,052,681	78,681
Total county revenue	<u>19,290,027</u>	<u>19,290,027</u>	<u>19,513,830</u>	<u>223,803</u>
State Funds:				
Basic education program	14,872,000	14,872,000	14,867,514	(4,486)
Career ladder	109,292	109,292	50,495	(58,797)
On-behalf contribution OPEB	-	-	223,554	223,554
Other state funds	587,041	503,420	483,388	(20,032)
Total state funds	<u>15,568,333</u>	<u>15,484,712</u>	<u>15,624,951</u>	<u>140,239</u>
Federal Funds:				
Education of handicapped	207,684	93,594	93,594	-
Total federal funds received	<u>207,684</u>	<u>93,594</u>	<u>93,594</u>	<u>-</u>
Total Intergovernmental revenue	<u>35,066,044</u>	<u>34,868,333</u>	<u>35,232,375</u>	<u>364,042</u>
Charges for services				
Tuition - out-of-district students	41,984	41,984	28,963	(13,021)
Tuition summer school	220,000	220,000	192	(219,808)
Tuition other	27,599	27,599	34,968	7,369
Other Charges	40,029	40,029	23,068	(16,961)
Total charges for services	<u>329,612</u>	<u>329,612</u>	<u>87,191</u>	<u>(242,421)</u>
Other Revenue from Local Sources:				
Interest earnings	90,714	90,714	56,341	(34,373)
Facility rentals	39,273	39,273	32,672	(6,601)
Other	58,366	58,366	302,610	244,244
Total other revenues	<u>188,353</u>	<u>188,353</u>	<u>391,623</u>	<u>203,270</u>
Total Revenues	<u>\$ 51,074,209</u>	<u>\$ 50,876,498</u>	<u>\$ 51,134,095</u>	<u>\$ 257,597</u>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Actual and Budget (GAAP Basis), Continued

General Fund

For the Year Ended June 30, 2020

Expenditures:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Regular Instruction:</b>				
Principals and assistant principals	\$ 1,905,983	\$ 1,905,983	\$ 1,880,608	\$ 25,375
Supervisors	470,677	470,677	501,122	(30,445)
Teachers	18,331,888	18,112,779	18,123,607	(10,828)
Substitute teachers	330,000	11,000	10,794	206
Guidance personnel	666,282	666,282	626,759	39,523
Library personnel	524,689	524,689	496,705	27,984
Other salaries and wages	2,727,881	2,750,921	2,620,026	130,895
Career ladder program	64,000	64,000	58,811	5,189
Benefits	8,122,757	8,110,068	7,547,378	562,690
Contracted services and consultants	554,329	862,785	781,800	80,985
Travel - instructional personnel	2,200	2,125	1,082	1,043
Instructional materials and supplies	770,405	737,686	672,672	65,014
Other	69,078	66,525	25,985	40,540
<b>Total regular instruction</b>	<b>34,540,169</b>	<b>34,285,520</b>	<b>33,347,349</b>	<b>938,171</b>
<b>Special Needs Instruction</b>				
Supervisor	101,166	101,166	159,854	(58,688)
Teachers	2,563,084	2,563,084	2,605,974	(42,890)
Psychological personnel	904,434	904,434	842,602	61,832
Substitute teachers	55,000	1,505	1,504	1
Other personnel	738,196	738,196	734,887	3,309
Career ladder	14,000	14,000	9,950	4,050
Contracts	312,000	456,802	374,427	82,375
Instruction materials and supplies	62,500	62,500	36,933	25,567
Benefits	1,730,190	1,725,982	1,659,116	66,866
Other	496,759	495,254	304,819	190,435
<b>Total special needs instruction</b>	<b>6,977,329</b>	<b>7,062,923</b>	<b>6,730,066</b>	<b>332,857</b>
<b>Attendance and Health:</b>				
Supervisor and other wages	512,420	524,820	525,049	(229)
Career ladder program	3,000	3,000	2,000	1,000
Benefits	157,370	162,725	162,174	551
Supplies and materials	20,987	20,887	18,514	2,373
Other	12,830	16,327	13,642	2,685
<b>Total attendance and health</b>	<b>706,607</b>	<b>727,759</b>	<b>721,379</b>	<b>6,380</b>
<b>Transportation:</b>				
Bus drivers and supervisors	1,007,087	1,007,087	1,022,833	(15,746)
Other salaries and wages	49,203	70,203	71,067	(864)
Benefits	384,245	384,245	406,955	(22,710)
Repairs and maintenance	120,500	110,500	107,619	2,881
Contracted services	-	10,000	13,200	(3,200)
Fuel	104,500	104,500	61,151	43,349
Insurance	38,000	38,000	40,502	(2,502)
Other	36,900	41,900	37,308	4,592
<b>Total transportation</b>	<b>1,740,435</b>	<b>1,766,435</b>	<b>1,760,635</b>	<b>5,800</b>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Actual and Budget (GAAP Basis), Continued

General Fund

For the Year Ended June 30, 2020

Expenditures, Continued:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Plant Operation and Maintenance:				
Supervisors	87,759	87,759	87,760	(1)
Custodial services	1,243,993	1,243,993	1,243,198	795
Other salaries and wages	379,158	379,158	351,786	27,372
Benefits	622,061	632,061	614,043	18,018
Repairs and maintenance	147,200	200,710	210,240	(9,530)
Other contracted services	132,500	132,500	144,438	(11,938)
Utilities	952,500	952,500	930,423	22,077
Insurance	110,000	110,000	123,172	(13,172)
Other materials and supplies	241,000	241,000	239,600	1,400
Other	3,250	3,250	5,397	(2,147)
Total plant operation and maintenance	3,919,421	3,982,931	3,950,057	32,874
Administration:				
Director of schools	227,321	227,321	230,667	(3,346)
Accounting	427,160	427,160	391,440	35,720
Other salaries and wages	1,299,782	1,305,780	1,040,351	265,429
Benefits	457,354	457,342	389,706	67,636
Travel	34,410	33,610	20,447	13,163
Communications	50,000	85,000	83,823	1,177
Board services	380,200	440,200	476,510	(36,310)
Trustee commission	600,000	638,000	636,881	1,119
Insurance	267,255	267,255	255,877	11,378
Professional services	78,500	135,500	134,254	1,246
Other contracted services	528,439	544,712	472,350	72,362
Materials and supplies	111,044	114,539	72,478	42,061
Data processing	1,500	1,500	1,052	448
On-behalf payments OPEB	-	223,554	223,554	-
Other	429,084	223,683	338,307	(114,624)
Debt service	234,125	251,942	247,540	4,402
Total administration	5,126,174	5,377,098	5,015,237	361,861
Total Expenditures	53,010,135	53,202,666	51,524,723	1,677,943
Excess revenues over (under) expenditures	(1,935,926)	(2,326,168)	(390,628)	1,935,540
Other Financing Sources (Uses):				
Sale of property/equipment	1,500	1,500	2,390	890
Transfer in	50,000	50,000	50,405	405
Total Other Financing Sources (Uses)	50,000	50,000	52,795	1,295
Net change in Fund Balance	(1,885,926)	(2,276,168)	(337,833)	1,938,335
Fund Balance, Beginning of Year	4,683,713	4,683,713	4,683,713	-
Fund Balance, End of Year	\$ 2,797,787	\$ 2,407,545	\$ 4,345,880	\$ 1,938,335

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

# FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

## **1.) Summary of Significant Accounting Policies**

### Reporting Entity

The financial statements of Franklin Special School District, Franklin, Tennessee have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The accompanying statements include all fund types of the Franklin Special School District. The District provides public schools to the Franklin City area for grades kindergarten through eighth. The District is a public and governmental body established by Chapter 563 of the Private Acts of 1949 of the State of Tennessee. The District is operated by six elected board members and an appointed Director of Schools.

In accordance with the Governmental Accounting Standards Board Statement 14, the financial statements of all entities over which the District is financially accountable are included in the General Purpose Financial Statements. Financial accountability ordinarily involves meeting both of the following criteria; the primary government is accountable for the potential component unit and the primary government is able to impose its will on the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government. There were no components units considered to meet these criteria for the District.

The individual schools operate activity funds which are under the supervision of the principals and are not included in this report. Financial statements for these funds are available at the Board of Education.

### Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Franklin Special School District has no business-type activities or fiduciary activities.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (i) charges to customers or applicants (including fees and fines) who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (ii) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**1.) Summary of Significant Accounting Policies-(Continued)**

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. District property taxes are billed and collected by the county. Property taxes as well as shared tax revenues are recognized if remitted to the District within 60 days of year end. Property taxes are assessed by the District each January, however, the taxes are not available until the next fiscal year so the current year assessment is recorded as a deferred inflow of resources and recognized as revenue of the period to which they apply. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Sales taxes as well as the District's property taxes which are billed and collected by the county and other shared revenues through intermediary collecting governments are considered measurable and available if received within 30 days of year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Rents, after school fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period using the criteria specified in the paragraph above. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for financial resources to be used for the acquisition, construction, or maintenance of major capital assets as well as significant repairs, maintenance, materials, and supplies.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt including principal, interest and related costs.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions are charges between the government's various functions whose eliminations would distort the direct costs and program revenues reported for the various functions concerned.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2020

### **1.) Summary of Significant Accounting Policies-(Continued)**

#### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Amounts reported as program revenues include (i) charges to customers or students (including fines and fees) for goods, services, or privileges provided; (ii) operation grants and contributions; (iii) capital grants and contributions. General revenues include all taxes internally dedicated resources.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### Cash, Cash Equivalents and Investments

The District is authorized to deposit funds in local banks and purchase certificates of deposit in local banks as well as participate in the Local Government Investment Pool administered by the State of Tennessee. The pool contains investments in certificates of deposits, U.S. Treasury securities and Repurchase Agreements backed by the U.S. Treasury Securities. The investment pool is administered by the Treasurer of the State of Tennessee. District policy dictates that collateral meet certain requirements, such as, be deposited in an institution which participates in the State Collateral Pool or be deposited in an escrow account in another institution for the benefit of the Franklin Special School District and must be a minimum of 105% of the value of the deposits placed in the institution less the amount protected by federal deposit insurance. The state collateral pool is administered to pay an assessment to cover any deficiency.

Cash and cash equivalents consist of cash, savings accounts and short term certificates of deposit with an original maturity of three months or less. Due to liquidity, the District considers the funds deposited in the local government investment pool as a cash equivalent for financial statement and cash flow purposes. The fair value of the position in the investment pool is the same as the value of the pool shares.

#### Inventory

Inventories have been valued at lower of cost or market using the first-in, first-out method (FIFO). Inventory is accounted for using the purchase method in the fund financial statements and is expensed when purchased and adjustments are made to the beginning fund balance to record and report changes in inventory. Inventory consists primarily of food and supplies.

#### Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds."

All trade receivables and property tax receivables are shown net of an allowance for uncollectibles.

#### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets consisting of certain improvements other than buildings, including roads, streets and sidewalks, and drainage systems are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**1.) Summary of Significant Accounting Policies-(Continued)**

Capital Assets

All capital assets are valued at historical cost or estimated at historical cost, if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation has been provided over estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25-50 years
Improvements	10-50 years
Equipment	5-20 years
Furniture and fixtures	5-20 years

Interfund Transactions

Transactions which constitute reimbursement of expenditures initially made from the fund, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All interfund transactions except advances, quasi-external transactions and reimbursements are accounted for as transfers. Nonrecurring or nonroutine transfers of equity between funds are considered residual equity transfers and all other transfers are treated as operating transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has sources from pensions, bond refunding and other post-employment benefits that qualify for reporting in this category. These amounts are deferred and recognized as an expense of resources in the period the amounts are consumed.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has revenue sources from property taxes, pensions, and other post-employment benefits that qualify for reporting in this category. These amounts are deferred and recognized as an inflow or resources in the period that the amounts become available.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2020

### **1.) Summary of Significant Accounting Policies-(Continued)**

#### Compensated Absences

General policy of the District permits the accumulation of unused sick leave; however, payments for accumulated sick leave upon termination are not permitted. District policy does permit payments upon retirement if certain guidelines are met. Employees are required to take vacations annually with no carryover or payment of unused vacation days allowed. All sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government funds only if they have matured, for example, as a result of employee terminations or retirements.

#### Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Bond and note premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the deferred loss on refunding and applicable discounts and premiums. Bond issuance costs are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Pensions

##### *Teacher Retirement Plan of the Tennessee Consolidated Retirement System*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement Plan in the Tennessee Consolidated Retirement System (TCRS) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Retirement Plan. Investments are reported at fair value.

##### *Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System (TCRS) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Legacy Pension Plan. Investments are reported at fair value.

# FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

## 1.) Summary of Significant Accounting Policies-(Continued)

### Pensions – (Continued)

#### *Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Franklin Special School District's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Franklin Special School District's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of the TCRS. Investments are reported at fair value.

### TCRS Stabilization Trust

**Legal Provisions.** The Franklin Special School District is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The School Department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the School Department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Franklin Special School District may not impose any restrictions on investments placed by the trust on their behalf.

**Investment Balances.** Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2019, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2020

### **1.) Summary of Significant Accounting Policies-(Continued)**

#### TCRS Stabilization Trust – (Continued)

Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
- Level3-Valuations derived from valuation techniques in which significant inputs are unobservable

Investments where fair value is measured using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined to be calculated consistent with FASB principles for investment companies.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan’s custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

U.S. Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**1.) Summary of Significant Accounting Policies-(Continued)**

TCRS Stabilization Trust – (Continued)

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute (“MAI”), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter’s NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

On June 30, 2020, the Franklin Special School District had the following investments held by the trust on its behalf.

<u>Investment</u>	<u>(days)</u>	<u>Maturities</u>	<u>Value</u>
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 64,313
Developed Market International Equity	N/A	N/A	29,045
Emerging Market International Equity	N/A	N/A	8,299
U.S. Fixed Income	N/A	N/A	41,493
Real Estate	N/A	N/A	20,746
Short-term Securities	N/A	N/A	2,075
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>41,493</u>
Total			<u>\$ 207,464</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**1.) Summary of Significant Accounting Policies-(Continued)**

**TCRS Stabilization Trust – (Continued)**

<u>Investment by Fair Value Level</u>	Fair Value 6-30-20	Fair Value Measurements Using			Amortized Cost
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV
U.S. Equity	\$ 64,313	\$ 64,313	\$ 0	\$ 0	0
Developed Market					
International Equity	29,045	29,045	0	0	0
Emerging Market					
International Equity	8,299	8,299	0	0	0
U.S. Fixed Income	41,493	0	41,493	0	0
Real Estate	20,746	0	0	20,746	0
Short-term Securities	2,075	0	2,075	0	0
Private Equity and Strategic Lending	41,493	0	0	0	41,493
<b>Total</b>	<b>\$ 207,464</b>	<b>\$ 101,657</b>	<b>\$ 43,568</b>	<b>\$ 20,746</b>	<b>41,493</b>

**Risks and Uncertainties.** The trust’s investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Franklin Special School District does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Franklin Special School District does not have the ability to limit the credit ratings of individual investments made by the trust.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributed to the magnitude of the county’s investment in a single issuer. Franklin Special School District places no limit on the amount the county may invest in one issuer.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

**1.) Summary of Significant Accounting Policies-(Continued)**

TCRS Stabilization Trust – (Continued)

**Custodial Credit Risk.** Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the Franklin Special School District to pay retirement benefits of the School Department employees.

For further information concerning the School Department’s investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2019/ag18092.pdf>.

Fund Equity

The District has implemented GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance- amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance- amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance- amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority, the School Board. To be reported as committed, amounts cannot be used for any other purposes unless the Board takes the same highest level action to remove or change the constraint.
- Assigned fund balance-amounts the District intends to use for a specific purpose. Intent can be expressed by the School Board or by an official or body to which the Board delegates the authority.
- Unassigned fund balance- amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board establishes (and modifies and rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the School Board through adoption or amendment of the budget as intended for specific purpose. Assigned fund balances includes all remaining amounts, except for negative balances that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**1.) Summary of Significant Accounting Policies-(Continued)**

Fund Equity (continued)

The details of the fund balances are included in the Governmental Funds Balance Sheet as listed in the table of contents. Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

Net Position

Net position in the government-wide financial statements is divided into three components, net investment in capital assets, restricted and unrestricted.

Property Taxes

The District is prorated a portion of the county tax levy for the schools based on averaged daily attendance. Taxes are also levied by the District on property within the Special School District boundaries. The county bears the collection responsibilities. Tax revenues are recognized if remitted to the District within 30 days for governmental fund financial statements and 60 days for government-wide financial statements. Taxes are levied October 1 and become delinquent February 28 each year. All taxes on real property are declared a lien on such realty from January 1 of the year the assessments are made. However, since the taxes are not available until the next fiscal year, the taxes are a deferred inflow of resources. The District tax rates per \$100 of assessed value are as follows:

	<u>2020</u>	<u>2019</u>
General Fund	\$.6260	\$.5704
Debt Service	.2030	.2586

**2.) Deposits and Investments**

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District’s deposits may not be returned or the District will not be able to recover the collateral securities in the possession of an outside party. The District’s policy requires deposits to be 105% secured by collateral, less the amount of Federal Deposit Insurance Corporation insurance (FDIC) or deposited in an institution which participates in the State Collateral Pool. Deposited funds may be invested in certificated of deposit in institutions with and established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as required by state statutes. The School Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions and recommendations of District staff.

At June 30, 2020, there were no amounts exposed to custodial credit risk.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**2.) Deposits and Investments-(Continued)**

Investments

At June 30, 2020, the District's reporting entity had the following investments:

	<u>Fair Value/ Carrying Amount</u>	<u>Maturity</u>	<u>Rating</u>
Local Government Investment Pool	\$32,916,273	N/A	N/A
Less Liquid Investments (Cash Equivalents)	(\$32,916,273)		
Total Investments per financial statements	<u>\$ -</u>		

**Interest Rate Risk:**

The District does not have a formal investment policy that limits investment maturities as a means of exposure to fair value losses arising from increasing interest rates.

**Credit Risk:**

The District's general investment policy allows investments in certificates of deposit in local banks and investment in the Local Government Investment Pool.

**Custodial Risk:**

The District currently does not invest in securities held by counter parties other than the State Investment Pool.

**3.) Capital Assets**

Capital assets activity for the year ended June 30, 2020 was as follows:

<u>Asset</u>	<u>July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2019</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 2,226,322	\$ -	\$ -	\$ 2,226,322
<u>Capital assets being depreciated:</u>				
Buildings	56,805,314	-	-	56,805,314
Improvements	43,299,305	4,139,062	(14,423)	47,423,944
Equipment	9,241,526	105,178	(56,118)	9,290,586
Vehicles	3,123,918	96,945	-	3,220,863
Total	<u>\$114,696,385</u>	<u>\$ 4,341,185</u>	<u>\$ (70,541)</u>	<u>\$ 118,967,029</u>
<u>Accumulated Depreciation</u>				
	<u>July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2019</u>
Buildings	\$ 28,332,610	\$1,126,572	\$ -	\$ 29,459,182
Improvements	14,683,727	2,281,900	(7,320)	16,958,307
Equipment	8,939,565	136,156	(56,118)	9,019,603
Vehicles	2,441,370	161,267	-	2,602,637
Total	<u>\$ 54,397,272</u>	<u>\$3,705,895</u>	<u>\$ (63,438)</u>	<u>\$ 58,039,729</u>
Governmental Activities Net Capital Assets	<u>\$ 60,299,113</u>			<u>\$ 60,927,300</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**3.) Capital Assets-(Continued)**

Depreciation expense, including depreciation on assets acquired through capital leases was charged to functions programs of the primary government as follows:

Instruction	\$ 73,929
Attendance and Health	-
Transportation	146,411
Plant Operation and Maintenance	3,434,532
Food Service	32,550
Administration	18,473
Total	<u>\$3,705,895</u>

**4.) Deferred outflows of resources**

Deferred outflows of resources consists of a consumption of net assets by the District that is applicable to a future reporting period. At year end the various components of deferred outflows of resources are as follows:

		<u>Government -Wide Statements</u>	<u>Fund Statements</u>
Teacher Legacy Pension Plan	\$3,505,470		
Teacher Pension Plan	123,598		
Public Employee Retirement Plan	<u>1,390,422</u>		
Total		\$ 5,019,490	\$ -
Other post-employment benefits		1,393,687	-
Loss on bond refunding		992,916	-
Total		<u>\$ 7,406,093</u>	<u>\$ -</u>

**5.) Receivables and Deferred Inflows of Resources**

A summary of receivables at June 30, 2020 is as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Property Taxes	\$ 15,864,905	\$ -	\$ -	\$ -	\$ 15,864,905
Customer and Other	4,316	-	-	44,638	48,954
Other Governments	<u>13,839,995</u>	<u>74,374</u>	<u>6,965,738</u>	<u>520,671</u>	<u>21,400,778</u>
Total	<u>\$ 29,709,216</u>	<u>\$ 74,374</u>	<u>\$6,965,738</u>	<u>\$565,309</u>	<u>\$37,314,637</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**5.) Receivables and Deferred Inflows of Resources-(Continued)**

Deferred inflows of resources consist of revenues that are not considered to be available to liquidate liabilities of the current period. At year end the various components of deferred inflow of resources are as follows:

		Government -Wide <u>Statements</u>	Fund <u>Statements</u>
Changes in Net Pension Liability not Included in Pension Expense			
Teacher Legacy Pension Plan	\$5,814,790		
Teacher Retirement Pension Plan	63,063		
Public Employee Retirement Plan	<u>\$ 328,364</u>		
Total		\$ 6,206,217	\$ -
Other post-employment benefits		3,579,763	
Unlevied Property Taxes (Unavailable)		22,816,361	22,816,361
Unlevied County Taxes (Unavailable)		13,356,309	13,356,309
County Collected and Shared (Unavailable)		-	626,520
		<u>\$45,958,650</u>	<u>\$36,799,190</u>

**6.) Long-Term Debt and Other Obligations Payable**

The government issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities for general school purposes.

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

	<u>July 1, 2019</u>	<u>Additions</u>	<u>Accreted Interest</u>	<u>Reductions</u>	<u>June 30, 2020</u>	<u>Due Within One Year</u>
Governmental Activities:						
General Obligation Bonds	\$57,980,000	\$ -	\$ -	\$ 5,705,000	\$52,275,000	\$2,890,000
Compensated Absences	476,075	-	-	11,575	487,650	-
Total	<u>\$58,456,075</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,716,575</u>	<u>\$52,762,650</u>	<u>\$2,890,000</u>
Discounts/Premiums	8,441,240				7,357,228	
	66,897,315				60,119,878	
Net OPEB obligation	9,866,672				8,982,207	
	<u>\$76,763,987</u>				<u>\$69,102,085</u>	

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**6.) Long-Term Debt and Other Obligations Payable-(Continued)**

Long term debt payable at June 30, 2020 is comprised of the following:

2012 Series limited tax school refunding bonds issued May 2012 With interest rate ranging from 2% to 4%	730,000
2014 Series limited tax school refunding bonds issued September 2014 With interest rate ranging from 2% to 4%	7,855,000
2016 Series limited tax school refunding bonds issued September 2016 With interest rate ranging from 2% to 4%	17,190,000
2019 Series limited tax school bonds issued March 2019 With interest rates ranging from 3% to 5%	<u>26,500,000</u>
	<u>\$ 52,275,000</u>

The annual requirements to amortize all bonds and notes outstanding as of June 30, 2020 including interest payments as follows:

<u>Year</u>	<u>Bonds</u>	<u>Notes</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,890,000	\$ -	\$ 2,422,168	\$ 5,312,168
2022	2,970,000	-	2,335,468	5,305,468
2023	2,730,000	-	2,214,318	4,944,318
2024	2,850,000	-	2,093,168	4,943,168
2025	2,985,000	-	1,956,618	4,941,618
2026-2030	17,185,000	-	7,531,100	24,716,100
2031-2035	12,905,000	-	3,511,745	16,416,745
2036-2039	7,760,000	-	993,750	8,753,750
	<u>\$ 52,275,000</u>	<u>\$ -</u>	<u>\$23,058,335</u>	<u>\$75,333,335</u>

The District normally liquidated bonds and capital notes from the Debt Service Fund and short term borrowings from the General Fund. Compensated absences and OPEB obligations are generally liquidated from the General Fund.

**7.) Pension Plans**

A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System

*Plan description.* The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-andGovernance/Reporting-and-Investment-Policies>.

Teachers employed by Franklin Special School District with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees.

## FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

### **7.) Pension Plans-(Continued)**

#### **A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)**

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

*Benefits provided.* Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Franklin Special School District for the year ended June 30, 2020 to the Teacher Legacy Pension Plan were \$2,209,710 which is 10.63 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

#### **Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension liability (assets).* At June 30, 2020, the Franklin Special School District reported a liability (asset) of (\$6,358,103) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)**

Franklin Special School District’s proportion of the net pension liability was based on Franklin Special School District’s share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2019, Franklin Special School District’s proportion was 0.618384 percent. The proportion measured as of June 30, 2018 was .579111 percent.

*Pension expense (negative pension expense).* For the year ended June 30, 2020, Franklin Special School District recognized pension expense (negative pension expense) of \$885,073.

*Deferred outflows of resources and deferred inflows of resources.* For the year ended June 30, 2020, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to the Teacher Legacy Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows Of Resources
	<hr/>	<hr/>
Differences between expected and actual experience	\$ 309,560	\$ 3,883,656
Changes in assumptions	856,787	-
Net difference between projected and actual earnings on pension plan investments	-	1,816,632
Changes in proportion of Net Pension Liability (Asset)	129,413	114,502
LEA's contributions subsequent to the Measurement date of June 30, 2019	2,209,710	(not applicable)
Total	<hr/> <u>\$ 3,505,470</u>	<hr/> <u>\$ 5,814,790</u>

Franklin Special School District employer contributions of \$2,209,710 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year Ended June 30:**

2021	\$ (1,260,748)
2022	(1,821,892)
2023	(827,049)
2024	(609,340)
2025	-
Thereafter	-

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)**

*Actuarial assumptions.* The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>	<b>Target Allocation</b>
U.S. Equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private Equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees of 7.25 percent based on a blending of the three factors described above.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)**

*Discount rate.* The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate.* The following presents Franklin Special School District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what Franklin Special School district’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Franklin Special School District's proportionate share of the net pension liability (asset)	\$ 13,000,484	\$(6,358,103)	\$(21,757,323)

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

**Payable to the pension plan**

At June 30, 2020, Franklin Special School District reported a payable of \$281,754 for the outstanding amount of contributions to the Teacher Legacy Pension Plan required at the year ended June 30, 2020.

**B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System**

*Plan description.* The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

## FRANKLIN SPECIAL SCHOOL DISTRICT

### Notes to Financial Statements

For the Year Ended June 30, 2020

#### **7.) Pension Plans-(Continued)**

##### **B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System-(Continued)**

Teachers employed by Franklin Special School District with memberships in TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

*Benefits provided.* Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Franklin Special School District for the year ended June 30, 2020 to the Teacher Retirement Plan were \$103,003 which is 1.94 percent of covered payroll. In addition, employer contributions of \$109,374, which is 2.06 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System-(Continued)**

**Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension liabilities (assets).* At June 30, 2020, Franklin Special School District reported a liability (asset) of (\$237,075) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2019, and the total pension asset used to calculate the net pension liability (asset) was determined by an actuarial value as of that date. Franklin Special School District's proportion of the net pension liability (asset) was based on Franklin Special School District's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2019, Franklin Special School District's proportion was 0.419984 percent. The proportion measured as of June 30, 2018 was .395914 percent.

*Pension Expense (negative pension expense).* For the year ended June 30, 2020, Franklin Special School District recognized pension expense of \$73,627.

*Deferred outflows of resources and deferred inflows of resources.* For the year ended June 30, 2020, Franklin Special School District reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 9,830	\$ 41,387
Net difference between projected and actual earnings on pension plan investments	-	10,023
Changes in assumptions	8,237	-
Changes in proportion of Net Pension Liability (Asset)	2,528	11,653
LEA's contributions subsequent to the Measurement date of June 30, 2019	<u>103,003</u>	<u>(not applicable)</u>
Total	<u>\$ 123,598</u>	<u>\$ 63,063</u>

Franklin Special School District's employer contributions of \$103,003 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System-(Continued)**

**Year Ended June 30:**

2021	\$	(5,801)
2022		(7,335)
2023		(4,523)
2024		(3,090)
2025		(2,681)
Thereafter		(19,037)

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

*Actuarial assumptions.* The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private Equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		<hr/> 100%

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**B. Teacher Pension Plan of the Tennessee Consolidated Retirement System-(Continued)**

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees of 7.25 percent based on a blending of the three factors described above.

*Discount rate.* The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability

*Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate.* The following presents Franklin Special School District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what Franklin Special School district’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Franklin Special School District's proportionate share of the net pension liability (asset)	\$ 75,115	(\$237,075)	(\$467,842)

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

**Payable to the Pension Plan**

At June 30, 2020, Franklin Special School District reported a payable of \$44,160 for the outstanding amount of contributions to the Teacher Retirement Plan required at the year ended June 30, 2020.

**Defined Contribution Component to the Teacher Retirement Plan**

The Teacher Retirement Plan is a hybrid plan that consists of a define benefit plan plus a defined contribution plan. The District contributes 4% of payroll to the defined benefit component and 5% of payroll to the defined contribution component, for an aggregate contribution of 9%. The 5% contribution rate is established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees immediately vest in the employee and employer contributions to the defined contribution portion of the Hybrid Plan, therefore there are no forfeitures necessary. There are no assets accumulating in a trust related to the defined contribution component.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

7.) Pension Plans-(Continued)

B. Teacher Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

**Defined Contribution Component to the Teacher Retirement Plan-Continued**

The District contributed \$265,471 to the defined contribution plan for the fiscal year ended June 30, 2020, equal to 5% of the covered payroll of \$5,309,413.

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System

*Plan description.* Employees of Franklin Special School District are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a public ally available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reportingand-Investment-Policies>.

*Benefits provided.* Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees covered by benefit terms. At the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	227
Inactive employees or entitled to but not yet receiving benefits	274
Active employees	255
Total	<u>756</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. Franklin Special School District makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2020, employer contributions for Franklin Special School District were \$729,517 at a base rate of 8.05% percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Franklin Special School District's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

**Net Pension Liability (Asset)**

Franklin Special School District's net pension liability (asset) was measured as of June 30, 2019, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial assumptions.* The total pension liability as of June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

7.) Pension Plans-(Continued)

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

A blend of future capital market projections and historical market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the three factors described above.

*Discount rate.* The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Franklin Special School District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

**C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)**

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
<b>Balance at 6/30/18</b>	\$27,472,273	\$26,768,571	\$ 703,702
Changes for the year:			
Service Cost	747,930		747,930
Interest	2,001,070		2,001,670
Differences between Expected and actual experience	255,533		255,533
Changes in assumptions	-		-
Contributions- employer		826,340	(826,340)
Contributions- employees		429,493	(429,493)
Net investments income		1,992,969	(1,992,969)
Benefits paid including refunds including refunds of employee contributions	(1,238,477)	(1,238,477)	-
Administrative expense		(22,986)	22,986
Other Changes		-	-
<b>Net changes</b>	1,766,056	1,987,339	(221,283)
<b>Balance at 6/30/19</b>	\$29,238,329	\$28,755,910	\$ 482,419

*Sensitivity of the net pension liability (asset) to changes in the discount rate.* The following presents the net pension liability (asset) of Franklin Special School District calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Franklin Special School District's net pension liability (asset)	\$4,019,575	\$ 482,419	(\$2,484,162)

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**7.) Pension Plans-(Continued)**

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

**Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension expense (negative pension expense).* For the year ended June 30, 2020 Franklin Special School District recognized pension expense (negative pension expense) of \$985,533.

*Deferred outflow of resources and inflow of resources.* For the year ended June 30, 2020, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 532,687	\$ -
Net difference between projected and actual earnings on pension plan investments	-	328,364
Changes in Assumption	128,218	-
Contributions subsequent to the Measurement date of June 30, 2019	<u>729,517</u>	<u>(not applicable)</u>
Total	<u>\$ 1,390,422</u>	<u>\$ 328,364</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2019,” will be recognized (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2021	\$ 392,627
2022	(51,199)
2023	1,605
2024	(10,490)
2025	-
Thereafter	-

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

**Payable to the Pension Plan**

At June 30, 2020, Franklin Special School District reported a payable of \$98,440 for the outstanding amount of contributions to the public employee retirement plan required at the year ended June 30, 2020.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**8.) Commitments and Contingencies**

Litigation

There were no pending lawsuits in which the District was involved, which would have material effect on the financial statements.

**9.) Flexible Benefit Plan**

The District allows its employees to participate in a Cafeteria Plan under Section 125 of the Internal Revenue Code. Employees have the opportunity to choose among various tax free benefits and to have those benefits paid directly by the District. The plan is funded entirely by salary conversion amounts. Any forfeiture must be used to pay costs of the plan, reduce costs of benefits or refund pro rata to participants.

**10.) Risk Management**

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has obtained coverage from commercial insurance carriers. These insurance coverages minimize the loss from risks to which the District is exposed. There were no significant reductions in insurance coverage and settled claims for losses have not significantly exceeded insurance coverage in any of the past three years.

**11.) On-Behalf Payments**

The State of Tennessee pays health insurance premiums for retired teachers on behalf of the District. These payments are made by the state to the Teacher Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the State Annual Financial Report. Estimated payments made by the state to the Teacher Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2020, were \$178,017 and \$45,537 respectively. The District has recognized these on-behalf payments as revenues and expenditures in the General Purpose Fund.

**12.) Budget Compliance and Accountability**

Franklin Special School District is required by State statute to adopt annual budgets. The General Fund, Debt Service Fund, Capital Projects Fund, and Special Revenue Funds' budgets are prepared on the basis where current available funds must be sufficient to meet current expenditures. Expenditures may not legally exceed appropriations authorized by the Board of Education and any authorized revisions.

Appropriations lapse at the end of each fiscal year. The District's budgetary basis is consistent with generally accepted accounting principles.

The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts as prescribed by the Comptroller of the Treasury, State of Tennessee.

Also, during the fiscal year, the expenditure budgets were amended by increasing appropriations in the General Fund by \$192,531, primarily to fund administrative costs.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

13.) **Other Postemployment Benefits (OPEB)**

A. Closed Teacher Group Insurance Plan

Plan Description

Employees of Franklin Special School District who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Teacher Group OPEB Plan (TGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible pre-65 retired teachers, support staff and disability participants of local education agencies, who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided

The Franklin Special School District offer the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the partnership promise preferred provider organization (PPO), no partnership promise PPO, standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same plan benefits as active employees, at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree’s premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP. The TGOP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms

At July 1, 2019, the following employees of Franklin Special School District were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefits	67
Inactive employees entitled to but not yet receiving benefits	-
Active employees	463
Total	<u>530</u>

An insurance committee, created in accordance with TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Franklin Special School District paid \$757,226 to the TGOP for OPEB benefits as they came due.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

13.) **Other Postemployment Benefits (OPEB)-(Continued)**

A. Closed Teacher Group Insurance Plan-(Continued)

Total OPEB Liability

*Actuarial assumptions.* The collective total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.20 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rates	6.03% for pre-65 in 2019, decreasing annually over a 10 year period to an ultimate rate of 4.50%. 5.20% for post-65 in 2019, decreasing annually over a 4 year period to an ultimate rate of 4.50%.
Retiree’s share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this Valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2019, valuations were the same as those employed in the July 1, 2018 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females.

Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

*Discount rate.* The discount rate used to measure the total OPEB liability was 3.51 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**13.) Other Postemployment Benefits (OPEB)-(Continued)**

A. Closed Teacher Group Insurance Plan-(Continued)

Changes in Collective Total OPEB Liability

TGOP

		<u>Total OPEB Liability</u>
Balances at June 30, 2018	\$	<u>11,824,071</u>
Charges for the year:		
Service cost		628,959
Interest		434,471
Change of benefit terms		(17,860)
Differences between expected and actual		46,703
Change in assumptions		(802,782)
Benefit payments		<u>(910,227)</u>
Net changes		<u>(620,736)</u>
Balances at June 30, 2019	\$	<u><u>11,203,335</u></u>
 Nonemployer contributing entities proportionate share of the collective total OPEB liability	 \$	 2,221,128
 Employer's proportionate share of the collective total OPEB liability	 \$	 8,982,207
 Employer's proportion of the collective total OPEB liability		 80.17%

The Franklin Special School District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. Franklin Special School District's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed 3.44% from the prior measurement date. Franklin Special School District recognized \$139,869 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Franklin Special School District's retirees.

*Changes in assumptions.* The discount rate was changed from 3.62% as of the beginning of the measurement period to 3.51% as of June 30, 2019. This change in assumption decreased the total OPEB liability.

*Changes in benefits.* The change in benefits totaled (\$17,860).

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**13.) Other Postemployment Benefits (OPEB)-(Continued)**

A. Closed Teacher Group Insurance Plan-(Continued)

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate.* The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.51%) or 1-percentage-point higher (4.51%) than the current discount rate. (expressed in thousands)

	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<u>(2.51%)</u>	<u>(3.51%)</u>	<u>(4.51%)</u>
Proportionate share of collective total OPEB liability	\$ 9,526,818	\$ 8,982,207	\$ 8,458,713

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate.* The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (5.03%/4.20% decreasing to 3.50%) or 1-percentage-point higher (7.03%/6.20% decreasing to 5.50%) than the current healthcare cost trend rate. (expressed in thousands)

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
	<u>(5.03%/4.20% decreasing to 3.50%)</u>	<u>(6.03%/5.20% decreasing to 4.50%)</u>	<u>(7.03%/6.20% decreasing to 5.50%)</u>
Proportionate share of collective total OPEB liability	\$ 8,178,914	\$ 8,982,207	\$ 9,911,288

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

*OPEB Expense.* For the fiscal year ended June 30, 2020, Franklin Special School District recognized OPEB expense of \$552,204.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**13.) Other Postemployment Benefits (OPEB)-(Continued)**

A. Closed Teacher Group Insurance Plan-(Continued)

*Deferred outflows of resources and deferred inflows of resources.* For the fiscal year ended June 30, 2020, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

TGOP	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 32,781	\$ 2,309,234
Changes in assumptions	399,331	854,535
Changes in proportion and differences between amounts paid as benefits came due and proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due.	204,349	415,994
Employer payments subsequent to the measurement date	757,226	-
Total	\$ 1,393,687	\$ 3,579,763

The amounts shown above for "Employer payments subsequent to the measurement date" will be included as a reduction to total OPEB liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

TGOP	
<b>Year Ended June 30:</b>	
2021	\$ (425,945)
2022	(425,945)
2023	(425,945)
2024	(425,945)
2025	(425,945)
Thereafter	(813,577)

In the table above, positive amounts will increase OPEB expense, while negative amounts will decrease OPEB expense.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2020

13.) **Other Postemployment Benefits (OPEB)-(Continued)**

B. Closed Tennessee Plan

Plan Description

Employees of Franklin Special School District who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (TNP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided

The state offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TN plan does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The state, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms

At July 1, 2019, the following employees of Franklin Special School District were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefits	99
Inactive employees entitled to but not yet receiving benefits	72
Active employees	317
Total	<u>488</u>

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Franklin Special School District did not make any payments to the TNP for OPEB benefits as they came due.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**13.) Other Postemployment Benefits (OPEB)-(Continued)**

**B. Closed Tennessee Plan-(Continued)**

Total OPEB Liability

*Actuarial assumptions.* The collective total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.20 percent
Salary increases	Graded salary ranges from 3.44 to 8.7 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rates	The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2019, valuations were the same as those employed in the July 1, 2018 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

*Discount rate.* The discount rate used to measure the total OPEB liability was 3.51 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in Collective Total OPEB Liability

TNP

		<u>Total OPEB Liability</u>
Balances at June 30, 2019	\$	957,453
Charges for the year:		
Service cost		17,706
Interest		34,590
Differences between expected and actual		169,480
Change in assumptions		21,504
Benefit payments		(39,648)
Net changes		203,632
Balances at June 30, 2020	\$	1,161,085

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2020

**13.) Other Postemployment Benefits (OPEB)-(Continued)**

**B. Closed Tennessee Plan-(Continued)**

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$	1,161,085
Employer's proportionate share of the collective total OPEB liability	\$	-
Employer's proportion of the collective total OPEB liability		0%

The Franklin Special School District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. Franklin Special School District's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The Franklin Special School District's proportion of 0% did not change from the prior measurement date. Franklin Special School District recognized \$38,294 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for Franklin Special School District retired employees.

*Changes in assumptions.* The discount rate was changed from 3.62% as of the beginning of the measurement period to 3.51% as of June 30, 2019. This change in assumption decreased the total OPEB liability.

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

*OPEB Expense.* For the fiscal year ended June 30, 2020, Franklin Special School District recognized OPEB expense of \$38,294.

**14.) Interfund Activity**

Interfund balances at June 30, 2020, consisted of the following individual fund receivables and payables:

	<u>Due From</u>	<u>Due To</u>
General Purpose School Fund	\$ 561,065	\$ -
Food Service Fund	-	23,095
Federal Projects Fund	-	289,580
Community Service Fund	-	248,390
	<u>\$ 561,065</u>	<u>\$ 561,065</u>

## FRANKLIN SPECIAL SCHOOL DISTRICT

### Notes to Financial Statements

For the Year Ended June 30, 2020

#### **14.) Interfund Activity-(Continued)**

In the fund financial statements, receivables and payables between funds resulting from short-term interfund loans are classified as “due to/from other funds.” These amounts are eliminated in the district-wide statement of net position,

Interfund transfers have been eliminated from the basic financial statements as appropriate. The capital projects fund transfer to the debt service fund was the capitalized interest that paid the Bond Series 2019 interest. Additionally, the federal projects fund advanced funds to the general fund for indirect costs.

#### **15.) Deficit Fund Balances**

On June 30, 2020 the Community Service Fund, a non-major governmental fund, had a deficit fund balance of \$312,408. The deficit is the result of two factors. First, the district having to utilize non-MAC district employees to fulfill pupil/teacher ratios. The need to do so is driven by difficulties in filling lesser-paid MAC positions. Second, the deficit is due to the district being closed in March, April and into mid-May. The district continued to pay all MAC staff during this period of closure but were not receiving any revenue. Even once the MAC re-opened in mid-May they operated at a limited capacity with reduced staff to student ratios to adhere to CDC safety guidelines, which greatly reduced the summer program revenues. The district will continue to pursue means to offset this and future deficits by limiting non-critical expenditures, considering fee adjustments, increasing innovative program offerings, and seeking grant support.

On June 30, 2020 the Food Service Fund, a non-major governmental fund, had a deficit fund balance of \$47,999. The deficit is due to the district being closed in March, April and May. The district continued to pay all food service staff during this period. The district did operate emergency COVID feeding but the income from this program did not cover the expenses the program faced during this time. The district is watching all expenses and working on increasing income to build back fund balance.

#### **16.) Subsequent Events**

Subsequent events were evaluated through December 3 2020, when the financial statements were available to be issued.

The recent outbreak of the COVID-19 virus has resulted in an overall uncertainty of the economy. The outbreak has caused disruption to schools and businesses through mandated and voluntary closings. The overall financial impact and duration of this economic uncertainty on the schools cannot be estimated at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (Asset)  
Teacher Legacy Pension Plan of TCRS

Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Franklin Special School District's proportion of the net pension liability (asset)	\$ 93,556	\$ (93,556)	\$ 3,589,170	\$ (197,407)	\$ (2,037,843)	\$ (6,358,103)
Franklin Special School District's proportionate share of the net pension liability (asset)	0.575744%	0.575744%	0.574318%	0.603351%	0.579111%	0.618384%
Franklin Special School District's covered payroll	\$22,597,828	\$22,597,888	\$20,731,703	\$ 21,328,137	\$ 20,278,578	\$ 20,735,317
Franklin Special School District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	41.00%	-0.41%	17.31%	-93.00%	-10.05%	-30.66%
Plan fiduciary net position as a percentage of the total pension liability	100.08%	100.08%	97.14%	100.14%	101.49%	104.28%

\* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (Asset)  
Teacher Retirement Plan of TCRS

Fiscal Year Ended June 30\*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Franklin Special School District's proportion of the net pension liability (asset)	0.403554%	0.418332%	0.391343%	0.395914%	0.419984%
Franklin Special School District's proportionate share of the net pension liability (asset)	(\$16,235)	(\$43,550)	(\$103,249)	(\$179,558)	(\$237,075)
Franklin Special School District's covered payroll	\$838,473	\$1,840,680	\$2,568,530	\$3,459,811	\$4,444,257
Franklin Special School District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-1.94%	(-2.37%)	-4.02%	-5.19%	-5.33%
Plan fiduciary net position as a percentage of the total pension liability	127.46%	121.88%	126.81%	126.97%	123.07%

\* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68.

The information in this schedule is not required to be presented retroactively prior to the implementation date.

Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Contributions  
Teacher Legacy Pension Plan of TCRS

Fiscal Year June 30 Ended

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually required	\$ 2,006,692	\$ 1,988,098	\$ 1,874,144	\$ 1,928,064	\$ 1,841,295	\$ 2,168,914	\$ 2,209,710
Contribution in relation to the contractually required contribution	2,006,692	1,988,098	1,874,144	1,928,064	1,841,295	2,168,914	2,209,710
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Franklin Special School District's covered payroll	\$ 22,597,828	\$ 21,992,222	\$ 20,731,703	\$ 21,328,137	\$ 20,278,578	\$ 20,735,317	\$ 20,787,488
Contributions as a percentage of Franklin Special School District's covered payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%

\* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

*Changes of assumptions.* In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Contributions  
Teacher Retirement Plan of TCRS

Fiscal Year ending June 30

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially Determined Contribution (ADC)	\$ 20,962	\$ 46,076	\$ 102,742	\$ 56,421	\$ 86,219	\$ 103,003
Contribution in relation to the actuarially determined contribution	<u>33,539</u>	<u>73,627</u>	<u>102,742</u>	<u>138,393</u>	<u>86,219</u>	<u>103,003</u>
Contribution deficiency (excess)	<u>\$ (12,577)</u>	<u>\$ (27,551)</u>	<u>\$ -</u>	<u>\$ (81,972)</u>	<u>\$ -</u>	<u>\$ -</u>
Franklin Special School District's covered payroll	\$ 838,473	\$ 1,840,680	\$ 2,568,530	\$ 3,459,811	\$ 4,444,257	\$ 5,309,413
Contributions as a percentage of Franklin Special School District's covered payroll	2.50%	4.00%	4.00%	4.00%	1.94%	1.94%

\* - In FY 2019 the School Department placed the actuarially determined contribution rate (1.94%) of covered payroll into the pension plan and placed 2.06 percent of covered payroll into the Pension Stabilization Reserve Trust.

Note: Ten years of data will be presented when available.

*Changes of assumptions* . In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Changes of Net Pension Liability (Asset) and Related Ratios Based on Participation in the  
Public Employee Pension Plan of TCRS

Last Fiscal Year ending June 30

	2014	2015	2016	2017	2018	2019
Service Cost	\$ 670,481	\$ 664,158	\$ 669,087	\$ 685,415	\$ 739,704	\$ 747,930
Interest	1,419,298	1,542,675	1,631,559	1,741,161	1,860,600	2,001,070
Changes in benefit terms	-	-	-	-	-	-
Differences between actual and expected experience	285,850	(220,585)	41,085	437,423	463,364	255,533
Changes of assumptions	-	-	-	512,875	-	-
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)
<b>Net change in total pension liability</b>	<b>1,681,841</b>	<b>1,231,462</b>	<b>1,484,409</b>	<b>2,440,788</b>	<b>2,033,381</b>	<b>1,766,056</b>
<b>Total pension liability-beginning</b>	<b>18,600,392</b>	<b>20,282,233</b>	<b>21,513,695</b>	<b>22,998,104</b>	<b>25,438,892</b>	<b>27,472,273</b>
<b>Total pension liability-ending (a)</b>	<b>\$ 20,282,233</b>	<b>\$ 21,513,695</b>	<b>\$ 22,998,104</b>	<b>\$ 25,438,892</b>	<b>\$ 27,472,273</b>	<b>\$ 29,238,329</b>
<b>Plan fiduciary net position</b>						
Contributions-employer	\$ 622,226	\$ 647,523	\$ 665,451	\$ 712,256	\$ 793,493	\$ 826,340
Contributions-employee	360,086	362,077	371,762	397,910	412,849	429,493
Net investment income	2,860,796	629,840	564,502	2,493,363	2,045,854	1,992,969
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)
Administrative expense	(9,983)	(13,002)	(19,574)	(21,696)	(24,827)	(22,986)
Other	-	-	8,250	194	-	-
<b>Net change in plan fiduciary net positions</b>	<b>3,139,337</b>	<b>871,652</b>	<b>733,069</b>	<b>2,645,941</b>	<b>2,197,082</b>	<b>1,987,339</b>
<b>Plan fiduciary net position-beginning</b>	<b>17,181,490</b>	<b>20,320,827</b>	<b>21,192,479</b>	<b>21,925,548</b>	<b>24,571,489</b>	<b>26,768,571</b>
<b>Plan fiduciary net position-ending (b)</b>	<b>\$ 20,320,827</b>	<b>\$ 21,192,479</b>	<b>\$ 21,925,548</b>	<b>\$ 24,571,489</b>	<b>\$ 26,768,571</b>	<b>\$ 28,755,910</b>
<b>Net Pension Liability (asset)-ending (a)-(b)</b>	<b>\$ (38,594)</b>	<b>\$ 321,216</b>	<b>\$ 1,072,556</b>	<b>\$ 867,403</b>	<b>\$ 703,702</b>	<b>\$ 482,419</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	100.19%	98.51%	95.34%	96.59%	97.44%	98.35%
<b>Covered-employee payroll</b>	\$ 7,201,672	\$ 7,233,296	\$ 7,436,598	\$ 7,958,162	\$ 8,256,942	\$ 8,589,809
<b>Net pension liability (asset) as a percentage of covered-employee payroll</b>	-0.54%	4.44%	14.42%	10.90%	8.52%	5.62%

\* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior year's data, if needed.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Contributions Based on Participation in the  
Public Employee Pension Plan of TCRS

Last Fiscal Year ending June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially determined contribution	\$ 622,226	\$ 647,523	\$ 665,451	\$ 711,460	\$ 793,493	\$ 826,340	\$ 729,517
Contributions in relation to the actuarially determined contribution	<u>622,226</u>	<u>647,523</u>	<u>665,451</u>	<u>712,256</u>	<u>793,493</u>	<u>826,340</u>	<u>729,517</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (796)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 7,201,672	\$ 7,233,296	\$ 7,436,598	\$ 7,958,162	\$ 8,256,942	\$ 8,589,809	\$ 9,062,326
Contributions as a percentage covered-employee payroll	8.64%	8.95%	8.95%	8.95%	9.61%	9.62%	8.05%

\* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

**Notes to Schedule**

Valuation date: Actuarially determined contribution rates for 2020 were calculated based on the June 30, 2018 actuarial valuation.

*Methods and assumptions used to determine contribution rates:*

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment Rate of Return	7.25 percent, net of investment expense, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	2.25 percent

*Changes of assumptions.* In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

FRANKLIN SPECIAL SCHOOL DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED JUNE 30

**Schedule of Changes in Franklin Special School Districts' Proportionate Share of Collective OPEB Liability  
 and Related Ratios**

**Closed Teacher Group OPEB Plan**

	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 816	\$ 766	\$ 628,959
Interest	446	530	434,471
Changes of benefit terms	-	-	(17,860)
Differences between expected and actual experience	-	(3,692)	46,703
Changes of assumptions	(554)	638	(802,782)
Benefit payments	(978)	(1,101)	(910,227)
<b>Net change in total OPEB liability</b>	<u>\$ (270)</u>	<u>\$ (2,857)</u>	<u>\$ (620,736)</u>
<b>Total OPEB liability - beginning</b>	<u>14,951</u>	<u>14,681</u>	<u>11,824,071</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 14,681</u></u>	<u><u>\$ 11,824</u></u>	<u><u>\$ 11,203,335</u></u>
<b>Nonemployer contributing entities proportionate share of the collective total OPEB liability</b>	\$ 2,654	\$ 1,937	\$ 2,221,128
<b>Employer's proportionate share of the collective total OPEB liability</b>	\$ 12,027	\$ 9,887	\$ 8,982,207
<b>Covered-employee payroll</b>	23,854	21,181	20,503,967
<b>Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll</b>	50.42%	46.68%	43.81%

**Notes to Schedule**

There are no assets accumulating, in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.

The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

Prior year numbers expressed in thousands. Beginning FY 2020, numbers will be expressed in whole.

FRANKLIN SPECIAL SCHOOL DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED JUNE 30

**Schedule of Changes in Franklin Special School Districts' Proportionate Share of Collective OPEB Liability  
 and Related Ratios**

**Closed Tennessee Plan**

	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Total OPEB Liability</b>			
Service cost	\$ 25	\$ 21	\$ 17,706
Interest	36	41	34,590
Differences between expected and actual experience	-	(196)	169,480
Changes of assumptions	(106)	(8)	21,504
Benefit payments	(39)	(41)	(39,648)
<b>Net change in total OPEB liability</b>	<b>\$ (84)</b>	<b>\$ (182)</b>	<b>\$ 203,632</b>
<b>Total OPEB liability - beginning</b>	<b>1,224</b>	<b>1,140</b>	<b>957,453</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$1,140</b>	<b>\$ 957</b>	<b>\$1,161,085</b>
 <b>Nonemployer contributing entities proportionate share of the collective total OPEB liability</b>	 \$1,140	 \$ 957	 \$1,161,085
 <b>Employer's proportionate share of the collective total OPEB liability</b>	 \$ -	 \$ -	 \$ -
 <b>Covered-employee payroll</b>	 23,854	 21,181	 20,503,967
 <b>Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll</b>	 0%	 0%	 0%

**Notes to Schedule**

There are no assets accumulating, in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.

The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

Prior year numbers expressed in thousands. Beginning FY 2020, numbers will be expressed in whole.

**COMBINING AND INDIVIDUAL NONMAJOR FUND  
STATEMENTS AND SCHEDULES**

### **NONMAJOR GOVERNMENT FUNDS**

Food Service Funds – This fund accounts for the operation of the school cafeterias.

Federal Projects Fund – This fund accounts for the federal and state grant revenues and expenditures.

Community Service Fund – This fund accounts for the operation of the before and after school child care program.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Combining Balance Sheet**

**Nonmajor Governmental Funds**

**June 30, 2020**

	Special Revenues Funds			Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ -	\$ 25	\$ 25
Accounts receivable	380	-	44,258	44,638
Due from other governments	97,097	420,923	2,651	520,671
Inventory	35,161	-	-	35,161
	<u>\$ 132,638</u>	<u>\$ 420,923</u>	<u>\$ 46,934</u>	<u>\$ 600,495</u>
<u>Liabilities</u>				
Accrued payroll and other liabilities	\$ 102,043	\$ 131,343	\$ 60,335	\$ 293,721
Due to other funds	23,095	289,580	248,390	561,065
Advance of cafeteria charges	55,499	-	-	55,499
Advance of tuition	-	-	50,617	50,617
	<u>180,637</u>	<u>420,923</u>	<u>359,342</u>	<u>960,902</u>
<u>Fund Balances:</u>				
Nonspendable:				
Inventory	35,161	-	-	35,161
Unassigned	(83,160)	-	(312,408)	(395,568)
Total Fund Balance	<u>(47,999)</u>	<u>-</u>	<u>(312,408)</u>	<u>(360,407)</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 132,638</u>	 <u>\$ 420,923</u>	 <u>\$ 46,934</u>	 <u>\$ 600,495</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Combining Statement of Revenues, Expenditures, & Changes in Fund Balance**

**Nonmajor Governmental Funds**

**June 30, 2020**

	Special Revenues Funds			Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	
<u>Revenues</u>				
Intergovernmental:				
USDA and cafeteria related funds	\$ 1,546,867	\$ -	\$ -	\$ 1,546,867
Federal instruction, learning center and safety funds	-	579,373	80,912	660,285
Special education/IDEA funds	-	788,265	-	788,265
Charges for services:				
Cafeteria charges	535,626	-	-	535,626
Tuition and fees	-	-	969,145	969,145
Rebates and Other	90,059	-	-	90,059
Other	14,503	-	59,762	74,265
Total Revenues	<u>2,187,055</u>	<u>1,367,638</u>	<u>1,109,819</u>	<u>4,664,512</u>
 Expenditures				
Food service:				
Labor	1,005,658	-	-	1,005,658
Employee benefits	284,740	-	-	284,740
Food	843,578	-	-	843,578
Other Costs	214,879	-	-	214,879
Regular instruction:				
Labor	-	356,613	-	356,613
Employee benefits	-	105,231	-	105,231
Supplies and materials	-	47,388	-	47,388
Other costs	-	61,160	-	61,160
Special needs instruction:				
Labor	-	452,332	-	452,332
Employee benefits	-	248,214	-	248,214
Supplies and materials	-	14,670	-	14,670
Other Costs	-	30,569	-	30,569
Transportation:				
Contracted services	-	400	-	400
Repairs and Maintenance	-	306	-	306
Program Costs:				
Labor	-	-	995,107	995,107
Employee benefits	-	-	259,263	259,263
Supplies and materials	-	350	-	350
Other costs	-	-	90,382	90,382
Total Expenditures	<u>2,348,855</u>	<u>1,317,233</u>	<u>1,344,752</u>	<u>5,010,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(161,800)</u>	<u>50,405</u>	<u>(234,933)</u>	<u>(346,328)</u>
Other Financing Sources (Uses):				
Transfer in (out)	-	(50,405)	-	(50,405)
Total Expenditures	<u>-</u>	<u>(50,405)</u>	<u>-</u>	<u>(50,405)</u>
Net Change in Fund Balance	(161,800)	-	(234,933)	(396,733)
Fund Balance, Beginning of Year	96,967	-	(77,475)	19,492
Change in reserve for inventory	16,834	-	-	16,834
Fund Balance, End of Year	<u>\$ (47,999)</u>	<u>\$ -</u>	<u>\$ (312,408)</u>	<u>(360,407)</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

Food Service Fund

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
USDA reimbursements	\$ 1,275,410	\$ 1,275,410	\$ 1,390,690	\$ 115,280
State matching	189,000	189,000	156,177	(32,823)
Total intergovernmental	1,464,410	1,464,410	1,546,867	82,457
Charges for services				
Student lunches	467,000	467,000	325,917	(141,083)
Adult lunches	49,000	49,000	33,135	(15,865)
Student breakfast	72,000	72,000	64,492	(7,508)
A-la-carte sales	142,000	142,000	112,082	(29,918)
Rebates and other	140,000	140,000	90,059	(49,941)
Total charges for services	870,000	870,000	625,685	(244,315)
Other				
Sale of Equipment	-	-	3,003	3,003
Contributions & Gifts	-	-	11,500	11,500
Total other	-	-	14,503	14,503
Total Revenues	2,334,410	2,334,410	2,187,055	(150,358)
Expenditures:				
Food	937,410	937,410	843,578	93,832
Labor	880,228	897,950	1,005,658	(107,708)
Fringe benefits	291,761	291,761	284,740	7,021
Supplies	132,500	132,500	156,554	(24,054)
Transportation	8,400	8,400	7,227	1,173
Repairs and maintenance	17,000	17,000	10,846	6,154
Other	47,000	47,000	40,252	6,748
Total Expenditures	2,314,299	2,332,021	2,348,855	(16,834)
Excess (deficiency) revenues over expenditures (Net change in Fund Balance)	20,111	2,389	(161,800)	(167,192)
Fund Balance, Beginning of Year	96,967	96,967	96,967	-
Change in Reserve for Inventory	-	-	16,834	16,834
Fund Balance, End of Year	\$ 117,078	\$ 99,356	\$ (47,999)	\$ (147,355)

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

Federal Projects Fund

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Title I	\$ 471,697	\$ 537,884	\$ 458,069	\$ (79,815)
Title II	76,789	92,193	92,128	(65)
Title III	44,524	51,998	23,737	(28,261)
Title IV Safe & Drug-Free Schools	29,000	15,487	5,439	(10,048)
IDEA - part B and preschool	800,617	808,994	788,265	(20,729)
Total Revenues	<u>1,422,627</u>	<u>1,506,556</u>	<u>1,367,638</u>	<u>(138,918)</u>
Expenditures:				
Regular instruction:				
Other salaries	381,589	376,500	356,613	19,887
Benefits	113,932	111,363	105,231	6,132
Instructional supplies and materials	66,880	74,470	47,388	27,082
Other	22,480	122,691	61,160	61,531
Total regular instruction	<u>584,881</u>	<u>685,024</u>	<u>570,392</u>	<u>114,632</u>
Special needs instruction:				
Teachers and assistants	468,489	459,688	452,332	7,356
Benefits	251,690	251,690	248,214	3,476
Supplies	14,531	16,960	14,670	2,290
Contracted services	16,824	25,624	25,629	(5)
Other	2,000	8,000	4,940	3,060
Total special needs instruction	<u>753,534</u>	<u>761,962</u>	<u>745,785</u>	<u>16,177</u>
Transportation:				
Benefits	43	43	-	43
Contracted services	1,000	1,000	400	600
Repairs and Maintenance	1,750	1,800	306	1,494
Total transportation	<u>2,793</u>	<u>2,843</u>	<u>706</u>	<u>2,137</u>
Program costs:				
Supplies and materials	30,020	1,856	350	1,506
Total program costs	<u>30,020</u>	<u>1,856</u>	<u>350</u>	<u>1,506</u>
Total Expenditures	<u>1,371,228</u>	<u>1,451,685</u>	<u>1,317,233</u>	<u>134,452</u>
Excess (deficiency) revenues over expenditures	51,399	54,871	50,405	(4,466)
Other Financing Sources (Uses):				
Transfers out	<u>(51,399)</u>	<u>(54,871)</u>	<u>(50,405)</u>	<u>(4,466)</u>
Total Other Financing Sources (Uses)	<u>(51,399)</u>	<u>(54,871)</u>	<u>(50,405)</u>	<u>(4,466)</u>
Net change in fund balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

Community Service Fund

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Learning center grant	\$ 134,899	\$ 134,899	\$ 80,912	\$ (53,987)
Charges for services				
Tuition and fees	1,314,339	1,314,339	969,145	(345,194)
Total charges for services	<u>1,449,238</u>	<u>1,449,238</u>	<u>1,050,057</u>	<u>(399,181)</u>
Other				
Miscellaneous	33,203	33,203	59,762	26,559
Total other	<u>33,203</u>	<u>33,203</u>	<u>59,762</u>	<u>26,559</u>
Total Revenues	<u>1,482,441</u>	<u>1,482,441</u>	<u>1,109,819</u>	<u>(372,622)</u>
Expenditures:				
Labor	986,630	986,630	995,107	(8,477)
Fringe benefits	267,957	267,957	259,263	8,694
Supplies	64,231	64,231	20,390	43,841
Food	42,420	42,420	33,797	8,623
Other	43,725	43,726	36,195	7,531
Total Expenditures	<u>1,404,963</u>	<u>1,404,964</u>	<u>1,344,752</u>	<u>60,212</u>
Excess (deficiency) revenues over expenditures	77,478	77,477	(234,933)	(312,410)
Net change in Fund Balance	77,478	77,477	(234,933)	(312,410)
Fund Balance, Beginning of Year	<u>(77,475)</u>	<u>(77,475)</u>	<u>(77,475)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ (312,408)</u>	<u>\$ (312,410)</u>

## **FINANCIAL SCHEDULES**

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

Capital Projects Fund

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Impact fees	\$ 700,000	\$ 700,000	\$ 883,921	\$ 183,921
Total intergovernmental revenues				
Other revenue from local sources:				
Interest earnings	300,000	800,000	466,348	(333,652)
Total Revenues	<u>1,000,000</u>	<u>1,500,000</u>	<u>1,350,269</u>	<u>(149,731)</u>
Expenditures:				
Current:				
Regular instruction	1,690,500	1,720,500	1,237,064	483,436
Total current expenditures	<u>1,690,500</u>	<u>1,720,500</u>	<u>1,237,064</u>	<u>483,436</u>
Capital outlay:	<u>13,385,250</u>	<u>5,385,250</u>	<u>2,174,222</u>	<u>3,211,028</u>
Total Expenditures	<u>15,075,750</u>	<u>7,105,750</u>	<u>3,411,286</u>	<u>3,694,464</u>
Excess (deficiency) revenues over expenditures	(14,075,750)	(5,605,750)	(2,061,017)	(3,544,733)
Other Financing Sources (Uses):				
Bond Proceeds	13,700,500	200,500	-	200,500
Transfers In (Out)	-	(1,288,100)	(1,288,100)	-
Total Other Financing Sources (Uses):	<u>13,700,500</u>	<u>(1,087,600)</u>	<u>(1,288,100)</u>	<u>200,500</u>
Net change in Fund Balance	(375,250)	(6,693,350)	(3,349,117)	(3,344,233)
Fund Balance, Beginning of Year	<u>30,301,338</u>	<u>30,301,338</u>	<u>30,301,338</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,225,588</u>	<u>\$ 24,695,588</u>	<u>\$ 26,952,221</u>	<u>\$ 3,544,733</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

Debt Service Fund

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	6,932,057	6,932,057	6,923,133	\$ (8,924)
Property tax - prior year	50,000	50,000	40,036	(9,964)
Property tax - pick-up	20,000	20,000	18,440	(1,560)
Interest and penalty on delinquent taxes	11,500	11,500	10,210	(1,290)
Total special school district taxes	<u>7,013,557</u>	<u>7,013,557</u>	<u>6,991,819</u>	<u>(21,738)</u>
Other revenue from local sources:				
Interest earnings	30,000	30,000	20,817	(9,183)
Total Revenues	<u>7,043,557</u>	<u>7,043,557</u>	<u>7,012,636</u>	<u>(30,921)</u>
Expenditures:				
Other:				
Trustee's commission	140,871	140,871	139,993	878
Debt Service:				
Principal on bonds, notes, and capital leases	5,705,000	5,705,000	5,705,000	-
Interest on bonds, notes, and capital leases	1,164,868	2,452,968	2,449,818	3,150
Total Debt Service	<u>6,869,868</u>	<u>8,157,968</u>	<u>8,154,818</u>	<u>3,150</u>
Total Expenditures	<u>7,010,739</u>	<u>8,298,839</u>	<u>8,294,811</u>	<u>4,028</u>
Excess (deficiency) revenues over expenditures	32,818	(1,255,282)	(1,282,175)	(26,893)
Other Financing Sources (Uses):				
Transfers In	-	1,288,100	1,288,100	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,288,100</u>	<u>1,288,100</u>	<u>-</u>
Net Change in Fund Balance	32,818	32,818	5,925	(26,893)
Fund Balance, Beginning of Year	<u>661,523</u>	<u>661,523</u>	<u>661,523</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 694,341</u>	<u>\$ 694,341</u>	<u>\$ 667,448</u>	<u>\$ (26,893)</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Capital Assets Used in the Operation of Governmental Funds

Schedule By Function and Activity

June 30, 2020

Function and Activity	<u>Land</u>	<u>Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Instruction	\$ -	\$ -	\$ -	\$ 6,272,732	\$ -	\$ 6,272,732
Attendance and health	-	-	-	32,728	-	32,728
Transportation	-	-	-	64,541	3,001,286	3,065,827
Plant operation and maintenance	2,226,322	47,423,944	56,805,314	229,435	219,577	106,904,592
Community services	-	-	-	56,630	-	56,630
Food service	-	-	-	1,943,800	-	1,943,800
Administration	-	-	-	690,720	-	690,720
	<u>\$ 2,226,322</u>	<u>\$ 47,423,944</u>	<u>\$ 56,805,314</u>	<u>\$ 9,290,586</u>	<u>\$ 3,220,863</u>	<u>\$ 118,967,029</u>

**Franklin Special School District**

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes in Capital Assets By Function and Activity

For the Year Ended June 30, 2019

Function and Activity	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
Instruction	\$ 6,181,875	\$ 93,074	\$ (2,217)	\$ 6,272,732
Attendance and health	32,728	-	-	32,728
Transportation	2,956,777	109,050	-	3,065,827
Plant operation and maintenance	102,779,955	4,139,061	(14,424)	106,904,592
Community services	56,630	-	-	56,630
Food service	1,997,700	-	(53,900)	1,943,800
Administration	<u>690,720</u>	<u>-</u>	<u>-</u>	<u>690,720</u>
	<u>\$ 114,696,385</u>	<u>\$ 4,341,185</u>	<u>\$ (70,541)</u>	<u>\$ 118,967,029</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Cash and Cash Equivalents

All Funds

June 30, 2020

	<u>Interest Rate</u>	<u>Amount</u>
Major Funds:		
<u>General Fund</u>		
Checking and savings accounts	Various	\$ 2,203,425
Local government investment pool	Various	<u>5,378,652</u>
Total General Fund		<u>7,582,077</u>
 <u>Debt Service Fund</u>		
Checking and savings accounts	Various	416,454
Local government investment pool	Various	<u>232,712</u>
		<u>649,166</u>
 <u>Capital Projects Fund</u>		
Checking and savings accounts	Various	121,608
Local government investment pool	Various	<u>27,304,909</u>
		<u>27,426,517</u>
 Nonmajor Funds:		
<u>Federal Projects Fund</u>		
Checking and savings account		<u>-</u>
 <u>Food Service Fund</u>		
Checking and savings accounts		<u>-</u>
 <u>Community Service Fund</u>		
Cash		<u>25</u>
 Total		 <u><u>\$ 35,657,785</u></u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Long-Term Debt Requirements

June 30, 2020

Fiscal Year	1999 Series	2012 Series	2014 Series	2016 Series	2019 Series	Total Principal	Interest	Total Principal & Interest
2021	-	360,000	525,000	1,105,000	900,000	2,890,000	2,422,168	5,312,168
2022	-	370,000	535,000	1,140,000	925,000	2,970,000	2,335,468	5,305,468
2023	-		570,000	1,195,000	965,000	2,730,000	2,214,318	4,944,318
2024	-		595,000	1,255,000	1,000,000	2,850,000	2,093,168	4,943,168
2025	-		615,000	1,320,000	1,050,000	2,985,000	1,956,618	4,941,618
2026	-		635,000	1,385,000	1,105,000	3,125,000	1,818,130	4,943,130
2027	-		655,000	1,455,000	1,160,000	3,270,000	1,671,405	4,941,405
2028	-		680,000	1,530,000	1,220,000	3,430,000	1,514,455	4,944,455
2029	-		710,000	1,600,000	1,280,000	3,590,000	1,349,755	4,939,755
2030	-		740,000	1,685,000	1,345,000	3,770,000	1,177,355	4,947,355
2031	-		765,000	1,770,000	1,410,000	3,945,000	996,255	4,941,255
2032	-		-	1,240,000	1,480,000	2,720,000	811,245	3,531,245
2033	-		830,000	510,000	1,555,000	2,895,000	675,245	3,570,245
2034					1,630,000	1,630,000	555,250	2,185,250
2035					1,715,000	1,715,000	473,750	2,188,750
2036					1,800,000	1,800,000	388,000	2,188,000
2037					1,890,000	1,890,000	298,000	2,188,000
2038					1,985,000	1,985,000	203,500	2,188,500
2039					2,085,000	2,085,000	104,250	2,189,250
								-
Total	<u>\$ -</u>	<u>\$ 730,000</u>	<u>\$ 7,855,000</u>	<u>\$ 17,190,000</u>	<u>\$ 26,500,000</u>	<u>52,275,000</u>	<u>23,058,335</u>	<u>\$ 75,333,335</u>

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures/ Uses
<b>U.S. Department of Education</b>			
<b><i>Special Education (IDEA)- Cluster</i></b>			
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -IDEA Part B	* 84.027	H027A150052	\$ 858,572
Tennessee Department of Education - IDEA Preschool	* 84.173	H173A150095	23,288
<b><i>Total Special Education (IDEA)- Cluster</i></b>			<u>881,860</u>
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -Title I	84.010 A	S010A150042	458,068
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	92,128
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	22,303
Title III, Immigrant	84.365 A	S365A150042	1,434
Tennessee Department of Education - Title IV	84.424 A	S424A170044	5,439
<b>Total Department of Education</b>			<u>1,461,232</u>
<b>U.S. Department of Agriculture</b>			
<b><i>Child Nutrition- Cluster</i></b>			
Department of Agriculture Pass-Through			
Programs From:			
Tennessee Department of Agriculture- National School Lunch Program- Cash	* 10.555	HC16AAX16	983,831
National School Lunch Program- Commodities	* 10.555	HC16AAX16	161,289
Tennessee Department of Agriculture- School Breakfast Program	* 10.553	HD16AAX16	245,569
<b><i>Total Child Nutrition Cluster</i></b>			<u>1,390,689</u>
Tennessee Department of Agriculture- Child and Adult Care Food Program	10.558	HF16AAX16	139,783
<b>Total Department of Agriculture</b>			<u>1,530,472</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 2,991,704</u></u>

\* Major Program

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Balance July 1, 2019	Receipts	Expenditures/ Uses	Balance June 30, 2020
<b>U.S. Department of Education</b>						
<i>Special Education (IDEA)- Cluster</i>						
Department of Education Pass-Through Programs From:						
Tennessee Department of Education -IDEA Part B	* 84.027	H027A150052	\$ (266,645)	\$ 894,966	\$ 858,572	\$ (230,251)
TN Department of Education - IDEA Preschool	* 84.173	H173A150095	(7,748)	19,995	23,288	(11,041)
<b>Total Special Education (IDEA)- Cluster</b>			<u>(274,393)</u>	<u>914,961</u>	<u>881,860</u>	<u>(241,292)</u>
Department of Education Pass-Through Programs From:						
Tennessee Department of Education -Title I	84.010 A	S010A150042	(162,711)	471,198	458,068	(149,581)
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	(31,389)	94,263	92,128	(29,254)
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	(5,834)	27,548	22,303	(589)
Title III, Immigrant	84.365 A	S365A150042	(2,191)	3,625	1,434	-
Tennessee Department of Education -Title IV	84.424 A	S424A170044	(5,585)	10,817	5,439	(207)
Title IV, Student Support & Academic Enrich.	84.424 A	S424A170044	(38)	38	-	-
Read to be Ready Grant	93.575	G1701TNCDCF	(35,350)	35,350	-	-
<b>Total U.S. Department of Education</b>			<u>(517,491)</u>	<u>1,557,800</u>	<u>1,461,232</u>	<u>(420,923)</u>
<b>U.S. Department of Agriculture</b>						
<i>Child Nutrition- Cluster</i>						
Department of Agriculture Pass-Through Programs From:						
Tennessee Department of Education- National School Lunch Program-Cash	* 10.555	HC16AAX16	(48,545)	972,569	983,831	(59,807)
National School Lunch Program-Commodities	* 10.555	HC16AAX16	-	161,289	161,289	-
Tennessee Department of Education- School Breakfast Program	* 10.553	HD16AAX16	(18,750)	227,029	245,569	(37,290)
<b>Total Child Nutrition Cluster</b>			<u>(67,295)</u>	<u>1,360,887</u>	<u>1,390,689</u>	<u>(97,097)</u>
Tennessee Department of Education- Child and Adult Care Food Program	10.558		-	139,783	139,783	-
<b>Total U.S. Department of Agriculture</b>			<u>(67,295)</u>	<u>1,500,670</u>	<u>1,530,472</u>	<u>(97,097)</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ (584,786)</u>	<u>\$ 3,058,470</u>	<u>\$ 2,991,704</u>	<u>\$ (518,020)</u>
<b>State Grants</b>			<b>State Number</b>			
<b>Tennessee Department of Education Direct Programs:</b>						
Lottery for Pre K/Pre K Pilot		N/A	\$ (114,256)	\$ 342,620	\$ 304,603	\$ (76,239)
Lottery for Education After School		N/A	(7,199)	85,460	80,912	(2,651)
Coordinated School Health Grant		N/A	(21,862)	76,465	80,000	(25,397)
Safe School Act of 1998		N/A	(104,300)	104,300	49,234	(49,234)
2019 Teacher of the Year		N/A	(25,000)	25,000	-	-
Portfolio Review Stipends		N/A	(2,650)	2,650	-	-
BEP		N/A	-	14,867,514	14,867,514	-
Child Nutrition -State Match		N/A	-	16,393	16,393	-
Career Ladder		N/A	10,939	50,495	84,870	(23,436)
			<u>\$ (264,328)</u>	<u>\$ 15,570,897</u>	<u>\$ 15,483,526</u>	<u>\$ (176,957)</u>

\* Major Program

See Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2020

**1.) Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Franklin Special School District under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Franklin Special School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Franklin Special School District.

**2.) Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**3.) Indirect Cost Rates**

Franklin Special School District uses a 4.08 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Surety Bond and Insurance Coverage

June 30, 2020

Insurance Company	Type of Insurance	Amount	Coverage
The Ohio Casualty Insurance Co.	Public Official Bond	\$ 1,272,033	Director of Schools
The Netherlands Insurance Company	Crime Coverage:		
\$500 Deductible per Occurrence	Forgery and Alteration	150,000	Per Occurrence
\$500 Deductible per Occurrence	Blanket Public Employee Dishonesty	150,000	Per Occurrence
\$500 Deductible per Occurrence	Theft, Disappearance and Destruction - Inside Limit	150,000	Per Occurrence
\$500 Deductible per Occurrence	Theft, Disappearance and Destruction - Outside Limit	150,000	Per Occurrence
\$500 Deductible per Occurrence	Computer Fraud	150,000	Per Occurrence
\$500 Deductible per Occurrence	Money Orders and Paper Counterfeit Currency	150,000	Per Occurrence
\$500 Deductible per Occurrence	Funds Transfer Fraud	100,000	Per Occurrence
The Netherlands Insurance Company	Property Coverage:		
\$1,000 Deductible	Blanket Building & Contents	163,285,446	Limit All Locations
Per Occurrence	Equipment Breakdown	100,000,000	Limit All Locations
	Business Income/Extra Expense	100,000	Limit All Locations
	Extra Expense	1,000,000	Per Occurrence
	Ordinance or Law	500,000	Per Occurrence
	Valuable Papers & Records	100,000	Per Occurrence
	Paved Surfaces	100,000	Per Occurrence
	Signs	100,000	Per Occurrence
	Property Off-Premises	50,000	Per Occurrence
	Outdoor Property	100,000	Per Occurrence
	Accounts Receivable	100,000	Per Occurrence
\$500 Deductible	Miscellaneous Property	64,700	Per Occurrence
\$500 Deductible	Radios and Cameras	50,000	Per Occurrence
\$500 Deductible	EDP - Hardware & Software	6,552,735	Per Occurrence & Annual Aggregate
5% Deductible	Earthquake	1,000,000	Per Occurrence & Annual Aggregate
\$25,000 Deductible	Flood	1,500,000	Per Occurrence & Annual Aggregate
The Netherlands Insurance Company	General Liability	2,000,000	Aggregate Limit
	Each Occurrence Limit	1,000,000	
	Personal & Advertising Injury Limit	1,000,000	Aggregate Limit
	Damages to Premises Rented to You	500,000	Per Occurrence
	Medical Expense Limit	15,000	Any One Person
	Sexual Misconduct or Sexual Molestation	1,000,000	Per Occurrence & Annual Aggregate
\$1,000 Deductible	Employee Benefits Coverage	1,000,000	Each Employee/\$3,000,000 Aggregate
	Innocent Party Defense Coverage	300,000	Each Occurrence & Annual Aggregate
	Violent Event Response Coverage	300,000	Each Occurrence & Annual Aggregate
\$1,000 Deductible	Law Enforcement Professional Liability	1,000,000	Per Occurrence & Annual Aggregate
	Non-Monetary Relief Defense	100,000	Per Occurrence
Beazley Insurance Company	Cyber Defense, Liability and Breach Response Expense	1,000,000	Per Occurrence & Annual Aggregate
The Netherlands Insurance Company	Automobile Liability	1,000,000	Bodily Injury & Property Damage
All Per Occurrence			Liability Combined Per Occurrence
\$500 Comprehensive Deductible	Auto Physical Damage		Replacement Cost for Buses 5 Years
\$1,000 Collision Deductible-Buses			Old or Newer
\$500 Collision Deductible-All Others			Actual Cash Value for all other Vehicles
	Uninsured & Underinsured Motorist	1,000,000	Per Occurrence for Bodily Injury
			And Property Damage
	Medical Payments	5,000	Per Person
The Netherlands Insurance Company	School Leaders Errors and Omissions Liability	1,000,000	Per Claim & Annual Aggregate
\$2,500 Deductible	Non-Monetary Relief Defense	100,000	Per Claim & Annual Aggregate
Peerless Insurance Company	Umbrella	5,000,000	Per Occurrence & Annual Aggregate
Key Risk-StarNet Insurance	Workers' Compensation:	Statutory Limits	
	Bodily Injury by Accident	1,000,000	Each Accident
	Bodily Injury by Disease	1,000,000	Each Employee
	Bodily Injury by Disease	1,000,000	Policy Limit

See Independent Auditor's Report.

## **OTHER REPORTS**

**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 and  
The Director of Schools  
Franklin Special School District  
Franklin, 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 governmental activities, each major fund, and the aggregate remaining fund information of the Franklin Special School District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 3, 2020.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 the 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.

### **Compliance and Other Matters**

As a part of obtaining reasonable assurance about whether the District's financial statements are free of 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 the 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 test 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.



Matlock Clements, P.C.  
December 3, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

Members of the Board of Education and  
the Director of Schools  
Franklin Special School District  
Franklin, Tennessee

**Report on Compliance for Each Major Federal Program**

We have audited Franklin Special School District's (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.


## Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Matlock Clements, P.C.  
December 3, 2020

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**I. Summary of Auditor’s Results**

*Financial Statements*

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

*Federal Awards*

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major federal programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

- CFDA # 10.555      USDA Lunch
- CFDA # 10.553      USDA Breakfast
- CFDA # 84.027      IDEA Part B
- CFDA # 84.173      IDEA Preschool

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**II. Financial Statement Findings – Required to be reported in Accordance With Government Auditing Standards.**

No matters were reported.

**III. Federal Award Findings – Required to be reported in Accordance with 2 CFR 200.516(a) of the Uniform Guidance**

No matters were reported.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**I. Prior Year Financial Statement Findings – Required to be reported in Accordance with Government Auditing Standards.**

There were no prior findings reported.

**II. Prior Year Federal Award Findings – Required to be reported in Accordance with 2 CFR 200.516(a) of the Uniform Guidance.**

There were no prior findings reported.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS**

**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2020**

**Matlock Clements**

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Certified Public Accountants

## **INTRODUCTORY SECTION**

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS  
ANNUAL FINANCIAL REPORT  
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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education and  
The Director of Schools  
Franklin Special School District  
Franklin, Tennessee

### ***Report on the Financial Statements***

We have audited the accompanying combined balance sheet – regulatory basis of Franklin Special School District's Internal School Funds as of June 30, 2020, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Franklin Special School District's Internal School Funds basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information, in the accompanying individual school financial statements as of and for the year ended June 30, 2020, as listed in the table of contents.

### ***Management's Responsibility 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 *Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note A. 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 Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note A of the financial statements, the financial statements are prepared by Franklin Special School District's Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy 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 A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### ***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” paragraph, the 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 Franklin Special School District’s Internal School Funds as of June 30, 2020, or changes in financial position for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Franklin Special School District’s Internal School Funds as of June 30, 2020, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A. In addition, in our opinion, the individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Franklin Special School District’s Internal School Funds as of June 30, 2020, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.

#### ***Emphasis of a Matter***

As discussed in Note A, the financial statements present only the internal school funds of the Franklin Special School District and do not purport to, and do not, present fairly the financial position of the Franklin Special School District, as of June 30, 2020, the changes in financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### ***Other Matters***

##### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the combined financial statements– regulatory basis that collectively comprise the Franklin Special School District’s Internal School Funds basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information. The supplemental schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note D of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by Franklin Special School District’s Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplemental schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such 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 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 supplemental schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

The introductory section and management’s corrective action plan have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated, September 17, 2020, on our consideration of the Franklin Special School District’s 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 Franklin Special School District's 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 Franklin Special School District's Internal School Funds internal control over financial reporting and compliance.



Matlock Clements, P.C.  
Murfreesboro, Tennessee  
September 17, 2020

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS  
JUNE 30, 2020**

	Franklin Elementary School	Freedom Intermediate School	Freedom Middle School	Johnson Elementary School	Liberty Elementary School	Moore Elementary School	Poplar Grove Elementary School	Poplar Grove Middle School	Total
<b>ASSETS</b>									
Cash in Bank-Checking	\$ 57,754	\$ 120,051	\$ 77,243	\$ 28,789	\$ 66,694	\$ 73,774	\$ 54,627	\$ 53,708	\$ 532,640
Cash on hand	-	-	-	-	1,500	-	-	-	1,500
Accounts Receivable	1,305	-	-	-	20	150	1,000	-	2,475
Inventory	-	517	-	1,325	-	-	1,486	2,360	5,688
<b>Total Assets</b>	<b>\$ 59,059</b>	<b>\$ 120,568</b>	<b>\$ 77,243</b>	<b>\$ 30,114</b>	<b>\$ 68,214</b>	<b>\$ 73,924</b>	<b>\$ 57,113</b>	<b>\$ 56,068</b>	<b>\$ 542,303</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balances:									
General Fund:									
Nonspendable	\$ -	\$ 517	\$ -	\$ 1,325	\$ -	\$ -	\$ 1,486	\$ 2,360	\$ 5,688
Unassigned	38,820	100,854	31,982	8,047	26,659	48,519	44,971	28,541	328,393
<b>Total General Fund</b>	<b>\$ 38,820</b>	<b>\$ 101,371</b>	<b>\$ 31,982</b>	<b>\$ 9,372</b>	<b>\$ 26,659</b>	<b>\$ 48,519</b>	<b>\$ 46,457</b>	<b>\$ 30,901</b>	<b>\$ 334,081</b>
Restricted fund:									
Restricted	\$ 17,077	\$ 7,252	\$ 7,578	\$ 9,280	\$ 15,143	\$ 7,161	\$ 6,691	\$ 5,605	\$ 75,787
Assigned	3,162	11,945	37,683	11,462	26,412	18,244	3,965	19,562	132,435
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total Restricted Fund</b>	<b>\$ 20,239</b>	<b>\$ 19,197</b>	<b>\$ 45,261</b>	<b>\$ 20,742</b>	<b>\$ 41,555</b>	<b>\$ 25,405</b>	<b>\$ 10,656</b>	<b>\$ 25,167</b>	<b>\$ 208,222</b>
<b>Total Fund Balances</b>	<b>\$ 59,059</b>	<b>\$ 120,568</b>	<b>\$ 77,243</b>	<b>\$ 30,114</b>	<b>\$ 68,214</b>	<b>\$ 73,924</b>	<b>\$ 57,113</b>	<b>\$ 56,068</b>	<b>\$ 542,303</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 59,059</b>	<b>\$ 120,568</b>	<b>\$ 77,243</b>	<b>\$ 30,114</b>	<b>\$ 68,214</b>	<b>\$ 73,924</b>	<b>\$ 57,113</b>	<b>\$ 56,068</b>	<b>\$ 542,303</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES-ALL SCHOOLS-REGULATORY BASIS-ALL SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Franklin Elementary School</b>	<b>Freedom Intermediate School</b>	<b>Freedom Middle School</b>	<b>Johnson Elementary School</b>	<b>Liberty Elementary School</b>	<b>Moore Elementary School</b>	<b>Poplar Grove Elementary School</b>	<b>Poplar Grove Middle School</b>	<b>Total</b>
Fund Balances, July 1, 2019	\$ 56,951	\$ 110,223	\$ 74,123	\$ 32,944	\$ 46,263	\$ 98,219	\$ 39,035	\$ 49,729	\$ 507,487
Prior Period Adjustments	-	-	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2019	<u>\$ 56,951</u>	<u>\$ 110,223</u>	<u>\$ 74,123</u>	<u>\$ 32,944</u>	<u>\$ 46,263</u>	<u>\$ 98,219</u>	<u>\$ 39,035</u>	<u>\$ 49,729</u>	<u>\$ 507,487</u>
Revenues	\$ 72,448	\$ 171,623	\$ 162,604	\$ 61,978	\$ 73,693	\$ 133,875	\$ 76,998	\$ 119,006	\$ 872,225
Expenditures	<u>70,340</u>	<u>161,443</u>	<u>159,484</u>	<u>66,133</u>	<u>51,742</u>	<u>158,170</u>	<u>60,406</u>	<u>115,027</u>	<u>842,745</u>
Excess of Revenues Over (Under) Expenditures	\$ 2,108	\$ 10,180	\$ 3,120	\$ (4,155)	\$ 21,951	\$ (24,295)	\$ 16,592	\$ 3,979	\$ 29,480
Other Financing Sources (Uses):									
Changes [Increase (Decrease)] in Inventory	\$ -	\$ 165	\$ -	\$ 1,325	\$ -	\$ -	\$ 1,486	\$ 2,360	\$ 5,336
Operating Transfers In	-	-	-	-	-	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 165</u>	<u>\$ -</u>	<u>\$ 1,325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,486</u>	<u>\$ 2,360</u>	<u>\$ 5,336</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 2,108</u>	<u>\$ 10,345</u>	<u>\$ 3,120</u>	<u>\$ (2,830)</u>	<u>\$ 21,951</u>	<u>\$ (24,295)</u>	<u>\$ 18,078</u>	<u>\$ 6,339</u>	<u>\$ 34,816</u>
<b>Fund Balances, June 30, 2020</b>	<b><u><u>\$ 59,059</u></u></b>	<b><u><u>\$ 120,568</u></u></b>	<b><u><u>\$ 77,243</u></u></b>	<b><u><u>\$ 30,114</u></u></b>	<b><u><u>\$ 68,214</u></u></b>	<b><u><u>\$ 73,924</u></u></b>	<b><u><u>\$ 57,113</u></u></b>	<b><u><u>\$ 56,068</u></u></b>	<b><u><u>\$ 542,303</u></u></b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Background**

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

**Note A – Summary of Significant Accounting Policies**

**1. Financial Reporting Entity**

This report includes only the internal school funds of Franklin Special School District. Internal school funds consist of financial resources accounted for at the individual schools.

**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 fundraisers 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;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

**2. Other Comprehensive Basis of Accounting (OCBOA)**

The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles 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 other comprehensive basis of accounting.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Note A – Summary of Significant Accounting Policies – (Continued)**

**2. Other Comprehensive Basis of Accounting (OCBOA) – (Continued)**

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 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.

**3. Measurement Focus and 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 and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both 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.

**4. 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:

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Note A – Summary of Significant Accounting Policies – (Continued)**

**5. Fund Structure – (Continued)**

**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 not intended to benefit the general school population.

**6. Inventory**

Inventories are stated at 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 of 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.

**7. Fund Balances**

**Nonspendable Fund Balance**

Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

**Restricted Fund Balance**

Fund balances reported as restricted in the accompanying financial statements are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

When both restricted and unrestricted resources are available for us, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assigned Fund Balance**

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Note A – Summary of Significant Accounting Policies – (Continued)**

**6. Fund Balances – (Continued)**

because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

**Unassigned Fund Balance**

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund. When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

The fund balance detail for Franklin Special School District is reflected in Table 1, located after Note E. Additional detail is provided on the individual school financial statements.

**Note B – 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.

**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.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Note C- Capital Assets**

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the board of education.

**Note D- Supplementary Information**

All information contained in the section of this report under the table of contents heading of Supplementary information was subjected to the same audit standards as the combined and individual financial statements and was prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

**Note E- Subsequent Events**

Subsequent events have been evaluated through September 17, 2020, the date which the financial statements were available to be issued.

The recent outbreak of the COVID-19 virus has resulted in an overall uncertainty of the economy. The outbreak has caused disruption to schools and businesses through mandated and voluntary closings. The overall financial impact and duration of this economic uncertainty on the schools cannot be estimated at this time.

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**(Table 1 - Fund Balance Detail)**

	Franklin Elementary School		Freedom Intermediate School		Freedom Middle School		Johnson Elementary School		Liberty Elementary School		Moore Elementary School		Poplar Grove Elementary School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
<b>Fund Balances:</b>														
<b>Nonspendable:</b>														
Inventory	\$ -	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,486	\$ -
<b>Restricted for:</b>														
Grant Funds	-	1,342	-	488	-	819	-	-	-	7,206	-	1,554	-	1,294
Other Purposes	-	15,735	-	6,764	-	6,759	-	9,280	-	7,937	-	5,607	-	5,397
<b>Assigned to:</b>														
Athletic Accounts	-	-	-	-	-	13,735	-	-	-	-	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	69
Club Accounts	-	-	-	-	-	4,765	-	-	-	-	-	-	-	-
Other Accounts	-	3,162	-	11,945	-	19,183	-	11,462	-	26,412	-	18,244	-	3,896
<b>Unassigned:</b>	<u>38,820</u>	<u>-</u>	<u>100,854</u>	<u>-</u>	<u>31,982</u>	<u>-</u>	<u>8,047</u>	<u>-</u>	<u>26,659</u>	<u>-</u>	<u>48,519</u>	<u>-</u>	<u>44,971</u>	<u>-</u>
<b>Total Fund Balances:</b>	<u>\$ 38,820</u>	<u>\$ 20,239</u>	<u>\$ 101,371</u>	<u>\$ 19,197</u>	<u>\$ 31,982</u>	<u>\$ 45,261</u>	<u>\$ 9,372</u>	<u>\$ 20,742</u>	<u>\$ 26,659</u>	<u>\$ 41,555</u>	<u>\$ 48,519</u>	<u>\$ 25,405</u>	<u>\$ 46,457</u>	<u>\$ 10,656</u>

	Poplar Grove Middle School	
	General Fund	Restricted Fund
<b>Fund Balances:</b>		
<b>Nonspendable:</b>		
Inventory	\$ 2,360	\$ -
<b>Restricted for:</b>		
Grant Funds	-	482
Other Purposes	-	5,123
<b>Assigned to:</b>		
Athletic Accounts	-	6,113
Class Accounts	-	2,806
Club Accounts	-	6,460
Other Accounts	-	4,183
<b>Unassigned:</b>	<u>28,541</u>	<u>-</u>
<b>Total Fund Balances:</b>	<u>\$ 30,901</u>	<u>\$ 25,167</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**  
**JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES									
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	LIABILITIES			FUND BALANCES					
								Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances	
General Fund	\$ -	\$ 37,515	\$ -	\$ 1,305	\$ -	\$ -	\$ 38,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,820	\$ 38,820	\$ 38,820	
Restricted Fund																
Other Accounts:																
BOE - Instr. Supplies/Materials	\$ -	\$ 7,078	\$ -	\$ -	\$ -	\$ -	\$ 7,078	\$ -	\$ -	\$ -	\$ 7,078	\$ -	\$ -	\$ 7,078	\$ 7,078	
CARTER- Instructional Equip & Supplies	-	157	-	-	-	-	157	-	-	-	157	-	-	157	157	
Coordinated School Health Grant	-	1,251	-	-	-	-	1,251	-	-	-	1,251	-	-	1,251	1,251	
Dollar General Literacy Grant	-	7	-	-	-	-	7	-	-	-	7	-	-	7	7	
Donations - Elks Club	-	4	-	-	-	-	4	-	-	-	4	-	-	4	4	
Donations - Fine Arts	-	8,496	-	-	-	-	8,496	-	-	-	8,496	-	-	8,496	8,496	
Fuel Up to Play Grant	-	53	-	-	-	-	53	-	-	-	53	-	-	53	53	
Lowe's Toolbox Ed. Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1	
FES Staff Appreciation	-	772	-	-	-	-	772	-	-	-	-	772	-	772	772	
Recycling Fund	-	676	-	-	-	-	676	-	-	-	-	676	-	676	676	
St. Paul's Millennium Development Goal	-	16	-	-	-	-	16	-	-	-	-	16	-	16	16	
Sunshine Fund	-	1,693	-	-	-	-	1,693	-	-	-	-	1,693	-	1,693	1,693	
Target Field Trip Grant	-	29	-	-	-	-	29	-	-	-	29	-	-	29	29	
Teacher's Lounge Vending	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5	
TEEA Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1	
Total Restricted	\$ -	\$ 20,239	\$ -	\$ -	\$ -	\$ -	\$ 20,239	\$ -	\$ -	\$ -	\$ 17,077	\$ 3,162	\$ -	\$ 20,239	\$ 20,239	
Total General and Restricted	\$ -	\$ 57,754	\$ -	\$ 1,305	\$ -	\$ -	\$ 59,059	\$ -	\$ -	\$ -	\$ 17,077	\$ 3,162	\$ 38,820	\$ 59,059	\$ 59,059	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 1,854					
Book Fair				4,603	2,462					
Field Trips				7,479	6,262					
Fines, Fees & Dues				26	-					
Fundraising				41,181	9,638					
Gifts, Bequests, Donations				1,575	-					
Instruction				-	29,121					
Interest				731	-					
Operations & Maintenance				-	40					
Pictures				1,108	-					
Recycling/Beautification				645	-					
Student Rewards				-	418					
Yearbook				635	-					
<b>Total General</b>	<b>\$ 30,632</b>	<b>\$ -</b>	<b>\$ 30,632</b>	<b>\$ 57,983</b>	<b>\$ 49,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,820</b>
Restricted Fund										
Other Accounts:										
BOE - Instr. Supplies/Materials	\$ 7,235	\$ -	\$ 7,235	\$ 7,200	\$ 7,357	\$ -	\$ -	\$ -	\$ -	\$ 7,078
CARTER- Instructional Equip & Supplies	157	-	157	-	-	-	-	-	-	157
Coordinated School Health Grant	1,251	-	1,251	-	-	-	-	-	-	1,251
Dollar General Literacy Grant	7	-	7	-	-	-	-	-	-	7
Donations - Elks Club	4	-	4	-	-	-	-	-	-	4
Donations - Fine Arts	14,810	-	14,810	2,750	9,064	-	-	-	-	8,496
Fuel Up to Play Grant	53	-	53	-	-	-	-	-	-	53
Lowe's Toolbox Ed. Grant	1	-	1	-	-	-	-	-	-	1
FES Staff Appreciation	729	-	729	3,715	3,672	-	-	-	-	772

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Recycling Fund	676	-	676	-	-	-	-	-	-	676
St. Paul's Millennium Development Goal	16	-	16	-	-	-	-	-	-	16
Sunshine Fund	1,345	-	1,345	800	452	-	-	-	-	1,693
Target Field Trip Grant	29	-	29	-	-	-	-	-	-	29
Teacher's Lounge Vending	5	-	5	-	-	-	-	-	-	5
TEEA Grant	1	-	1	-	-	-	-	-	-	1
Total Restricted	\$ 26,319	\$ -	\$ 26,319	\$ 14,465	\$ 20,545	\$ -	\$ -	\$ -	\$ -	\$ 20,239
Total General and Restricted	\$ 56,951	\$ -	\$ 56,951	\$ 72,448	\$ 70,340	\$ -	\$ -	\$ -	\$ -	\$ 59,059

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 100,854	\$ -	\$ -	\$ 517	\$ -	\$ 101,371	\$ -	\$ -	\$ 517	\$ -	\$ -	\$ 100,854	\$ 101,371	\$ 101,371
Restricted Fund															
Other Accounts:															
Band	\$ -	\$ 2,215	\$ -	\$ -	\$ -	\$ -	\$ 2,215	\$ -	\$ -	\$ -	\$ -	\$ 2,215	\$ -	\$ 2,215	\$ 2,215
BOE - Instr. Supplies/Materials	-	5,761	-	-	-	-	5,761	-	-	-	5,761	-	-	5,761	5,761
Chorus/Drama	-	3,494	-	-	-	-	3,494	-	-	-	-	3,494	-	3,494	3,494
Dollar General Literacy Grant	-	50	-	-	-	-	50	-	-	-	50	-	-	50	50
FIS Bulldog Council	-	2,982	-	-	-	-	2,982	-	-	-	-	2,982	-	2,982	2,982
FIS Staff Appreciation	-	1,475	-	-	-	-	1,475	-	-	-	-	1,475	-	1,475	1,475
Ready to Code Grant	-	310	-	-	-	-	310	-	-	-	310	-	-	310	310
Recycling Funds	-	1,405	-	-	-	-	1,405	-	-	-	-	1,405	-	1,405	1,405
Restricted Donations	-	1,003	-	-	-	-	1,003	-	-	-	1,003	-	-	1,003	1,003
Sunshine Fund	-	258	-	-	-	-	258	-	-	-	-	258	-	258	258
Teacher Grant - Parker	-	128	-	-	-	-	128	-	-	-	128	-	-	128	128
Teacher Memorial Fund	-	116	-	-	-	-	116	-	-	-	-	116	-	116	116
Total Restricted	\$ -	\$ 19,197	\$ -	\$ -	\$ -	\$ -	\$ 19,197	\$ -	\$ -	\$ -	\$ 7,252	\$ 11,945	\$ -	\$ 19,197	\$ 19,197
Total General and Restricted	\$ -	\$ 120,051	\$ -	\$ -	\$ 517	\$ -	\$ 120,568	\$ -	\$ -	\$ 517	\$ 7,252	\$ 11,945	\$ 100,854	\$ 120,568	\$ 120,568

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2020	
						Transfers In	Transfers Out	Increase (Decrease) in Inventory		Residual Equity Transfer In (Out)
General Fund										
Administration				\$ -	\$ 2,239					
Field Trips				34,900	33,500					
Fines & Fees				133	-					
Fundraising				49,356	15,039					
Gifts, Bequests, Donations				1,625	-					
Instruction				-	34,120					
Interest				1,380	-					
Library				-	62					
Marine Lab				34,876	35,112					
Operation and Maintenance				-	77					
Pictures				3,680	-					
Student Workbooks				864	-					
T-Shirts				3,998	3,294					
Yearbook				3,490	2,767					
<b>Total General</b>	<b>\$ 93,114</b>	<b>\$ -</b>	<b>\$ 93,114</b>	<b>\$ 134,302</b>	<b>\$ 126,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165</b>	<b>\$ -</b>	<b>\$ 101,371</b>
Restricted Fund										
Other Accounts:										
Band	\$ 4,081	\$ -	\$ 4,081	\$ 7,978	\$ 9,844	\$ -	\$ -	\$ -	\$ -	\$ 2,215
BOE - Instr. Supplies/Materials	3,101	-	3,101	9,600	6,940	-	-	-	-	5,761
Chorus/Drama	2,994	-	2,994	8,967	8,467	-	-	-	-	3,494
Dollar General Literacy Grant	1,486	-	1,486	-	1,436	-	-	-	-	50
FIS Bulldog Council	345	-	345	6,588	3,951	-	-	-	-	2,982
FIS Staff Appreciation	1,064	-	1,064	2,876	2,465	-	-	-	-	1,475
Library Donations	-	-	-	27	27	-	-	-	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2020	
						Transfers In	Transfers Out	Increase (Decrease) in Inventory		Residual Equity Transfer In (Out)
Ready to Code Grant	178	-	178	300	168	-	-	-	-	310
Recycling Funds	2,144	-	2,144	-	739	-	-	-	-	1,405
Restricted Donations	1,003	-	1,003	-	-	-	-	-	-	1,003
Sunshine Fund	469	-	469	985	1,196	-	-	-	-	258
Teacher Grant - Parker	128	-	128	-	-	-	-	-	-	128
Teacher Memorial Fund	116	-	116	-	-	-	-	-	-	116
<b>Total Restricted</b>	<b>\$ 17,109</b>	<b>\$ -</b>	<b>\$ 17,109</b>	<b>\$ 37,321</b>	<b>\$ 35,233</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,197</b>
<b>Total General and Restricted</b>	<b>\$ 110,223</b>	<b>\$ -</b>	<b>\$ 110,223</b>	<b>\$ 171,623</b>	<b>\$ 161,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165</b>	<b>\$ -</b>	<b>\$ 120,568</b>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 31,982	\$ -	\$ -	\$ -	\$ -	\$ 31,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,982	\$ 31,982	\$ 31,982
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 8,861	\$ -	\$ -	\$ -	\$ -	\$ 8,861	\$ -	\$ -	\$ -	\$ -	\$ 8,861	\$ -	\$ 8,861	\$ 8,861
Cheerleaders	-	4,874	-	-	-	-	4,874	-	-	-	-	4,874	-	4,874	4,874
Club Accounts:															
Best Buddies Club	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Outdoor Environmental Club	-	4,747	-	-	-	-	4,747	-	-	-	-	4,747	-	4,747	4,747
Other Accounts:															
Art	-	333	-	-	-	-	333	-	-	-	-	333	-	333	333
Band	-	6,395	-	-	-	-	6,395	-	-	-	-	6,395	-	6,395	6,395
BOE - Instr. Supplies/Materials	-	4,964	-	-	-	-	4,964	-	-	-	4,964	-	-	4,964	4,964
Chorus	-	5,447	-	-	-	-	5,447	-	-	-	-	5,447	-	5,447	5,447
Dollar General Literacy Grant	-	819	-	-	-	-	819	-	-	-	819	-	-	819	819
Drama	-	2,391	-	-	-	-	2,391	-	-	-	-	2,391	-	2,391	2,391
Freedom Families	-	1,080	-	-	-	-	1,080	-	-	-	-	1,080	-	1,080	1,080
NJHS	-	464	-	-	-	-	464	-	-	-	-	464	-	464	464
Recycling Fund	-	2,288	-	-	-	-	2,288	-	-	-	-	2,288	-	2,288	2,288
Stem Grant-Leadership Academy	-	1,795	-	-	-	-	1,795	-	-	-	1,795	-	-	1,795	1,795
Student Council	-	28	-	-	-	-	28	-	-	-	-	28	-	28	28
Sunshine Fund	-	218	-	-	-	-	218	-	-	-	-	218	-	218	218
Teacher Funds	-	539	-	-	-	-	539	-	-	-	-	539	-	539	539
Total Restricted	\$ -	\$ 45,261	\$ -	\$ -	\$ -	\$ -	\$ 45,261	\$ -	\$ -	\$ -	\$ 7,578	\$ 37,683	\$ -	\$ 45,261	\$ 45,261
Total General and Restricted	\$ -	\$ 77,243	\$ -	\$ -	\$ -	\$ -	\$ 77,243	\$ -	\$ -	\$ -	\$ 7,578	\$ 37,683	\$ 31,982	\$ 77,243	\$ 77,243

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019			Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2020
				Revenues	Expenditures	Transfers In	Transfers Out			
General Fund										
Administration				\$ -	\$ 17,411					
Field Trips				3,507	3,532					
Fines, Fees, & Dues				90	-					
Fundraising				50,223	6,356					
Gifts, Bequests, Donations				3,184	-					
Instruction				-	25,839					
Interest				1,031	-					
Operations & Maintenance				-	284					
Resale				4,237	2,634					
Student Rewards				526	10,314					
Yearbook				2,953	2,635					
<b>Total General</b>	<b>\$ 35,236</b>	<b>\$ -</b>	<b>\$ 35,236</b>	<b>\$ 65,751</b>	<b>\$ 69,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,982</b>
Restricted Fund										
Athletic Accounts:										
Athletics	\$ 9,801	\$ -	\$ 9,801	\$ 43,271	\$ 44,211	\$ -	\$ -	\$ -	\$ -	\$ 8,861
Cheerleaders	6,546	-	6,546	6,290	7,962	-	-	-	-	4,874
Club Accounts:										
Best Buddies Club	18	-	18	300	300	-	-	-	-	18
Outdoor Environmental Club	894	-	894	4,451	598	-	-	-	-	4,747
Other Accounts:										
Art	162	-	162	310	139	-	-	-	-	333
Band	5,236	-	5,236	15,715	14,556	-	-	-	-	6,395
BOE - Instr. Supplies/Materials	1,473	-	1,473	9,800	6,309	-	-	-	-	4,964
Chorus	6,699	-	6,699	-	1,252	-	-	-	-	5,447

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Other Financing Sources (Uses)							Fund Balances 6/30/2020
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
Dollar General Literacy Grant	548	-	548	1,836	1,565	-	-	-	-	819	
Drama	851	-	851	9,896	8,356	-	-	-	-	2,391	
Freedom Families	1,264	-	1,264	-	184	-	-	-	-	1,080	
NJHS	1,068	-	1,068	672	1,276	-	-	-	-	464	
Recycling Fund	1,559	-	1,559	729	-	-	-	-	-	2,288	
Stem Grant-Leadership Academy	2,185	-	2,185	650	1,040	-	-	-	-	1,795	
Student Council	185	-	185	-	157	-	-	-	-	28	
Sunshine Fund	98	-	98	420	300	-	-	-	-	218	
Teacher Funds	300	-	300	2,513	2,274	-	-	-	-	539	
<b>Total Restricted</b>	<b>\$ 38,887</b>	<b>\$ -</b>	<b>\$ 38,887</b>	<b>\$ 96,853</b>	<b>\$ 90,479</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,261</b>	
<b>Total General and Restricted</b>	<b>\$ 74,123</b>	<b>\$ -</b>	<b>\$ 74,123</b>	<b>\$ 162,604</b>	<b>\$ 159,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,243</b>	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**  
**JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 8,047	\$ -	\$ -	\$ 1,325	\$ -	\$ 9,372	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ 8,047	\$ 9,372	\$ 9,372
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 707	\$ -	\$ -	\$ -	\$ -	\$ 707	\$ -	\$ -	\$ -	\$ -	\$ 707	\$ -	\$ 707	\$ 707
BOE - Instr. Supplies/Materials	-	2,397	-	-	-	-	2,397	-	-	-	2,397	-	-	2,397	2,397
Donations	-	7,399	-	-	-	-	7,399	-	-	-	-	7,399	-	7,399	7,399
JES Staff Appreciation	-	21	-	-	-	-	21	-	-	-	-	21	-	21	21
Recycling Fund	-	2,449	-	-	-	-	2,449	-	-	-	-	2,449	-	2,449	2,449
Restricted Donations - Library	-	102	-	-	-	-	102	-	-	-	102	-	-	102	102
Restricted Donations - PE	-	6,781	-	-	-	-	6,781	-	-	-	6,781	-	-	6,781	6,781
Sunshine Fund	-	806	-	-	-	-	806	-	-	-	-	806	-	806	806
Teacher Appreciation	-	11	-	-	-	-	11	-	-	-	-	11	-	11	11
Teacher's Lounge Vending	-	69	-	-	-	-	69	-	-	-	-	69	-	69	69
Total Restricted	\$ -	\$ 20,742	\$ -	\$ -	\$ -	\$ -	\$ 20,742	\$ -	\$ -	\$ -	\$ 9,280	\$ 11,462	\$ -	\$ 20,742	\$ 20,742
Total General and Restricted	\$ -	\$ 28,789	\$ -	\$ -	\$ 1,325	\$ -	\$ 30,114	\$ -	\$ -	\$ -	\$ 9,280	\$ 11,462	\$ 8,047	\$ 30,114	\$ 30,114

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019			Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2020
				Revenues	Expenditures	Transfers In	Transfers Out			
General Fund										
Administration				\$ -	\$ 3,905					
Field Trips				7,070	6,772					
Fines, Fees & Dues				441	-					
Fundraising				36,602	34,556					
Gifts, Bequests, Donations				2,462	-					
Instruction				-	4,253					
Interest				399	-					
Library				68	-					
Operations & Maintenance				-	119					
Pictures				1,428	-					
School Events				26	150					
<b>Total General</b>	<b>\$ 9,306</b>	<b>\$ -</b>	<b>\$ 9,306</b>	<b>\$ 48,496</b>	<b>\$ 49,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,325</b>	<b>\$ -</b>	<b>\$ 9,372</b>
Restricted Fund										
Other Accounts:										
Art	\$ -	\$ -	\$ -	\$ 707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707
BOE - Instr. Supplies/Materials	966	-	966	6,900	5,469	-	-	-	-	2,397
Donations	6,534	-	6,534	865	-	-	-	-	-	7,399
JES Staff Appreciation	-	-	-	21	-	-	-	-	-	21
Recycling Fund	8,128	-	8,128	772	6,451	-	-	-	-	2,449
Restricted Donations - Library	102	-	102	-	-	-	-	-	-	102
Restricted Donations - PE	6,987	-	6,987	100	306	-	-	-	-	6,781
Sunshine Fund	129	-	129	890	213	-	-	-	-	806
Teacher Appreciation	676	-	676	1,983	2,648	-	-	-	-	11
Teacher's Lounge Vending	116	-	116	330	377	-	-	-	-	69
TN Arts Commission	-	-	-	914	914	-	-	-	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)			Residual Equity Transfer In (Out)	Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory		
Total Restricted	\$ 23,638	\$ -	\$ 23,638	\$ 13,482	\$ 16,378	\$ -	\$ -	\$ -	\$ -	\$ 20,742
Total General and Restricted	<u>\$ 32,944</u>	<u>\$ -</u>	<u>\$ 32,944</u>	<u>\$ 61,978</u>	<u>\$ 66,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,325</u>	<u>\$ -</u>	<u>\$ 30,114</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2020**

	ASSETS							LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 1,500	\$ 25,139	\$ -	\$ 20	\$ -	\$ -	\$ 26,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,659	\$ 26,659	\$ 26,659
Restricted Fund															
Other Accounts:															
Art Grant	\$ -	\$ 2,507	\$ -	\$ -	\$ -	\$ -	\$ 2,507	\$ -	\$ -	\$ -	\$ 2,507	\$ -	\$ -	\$ 2,507	\$ 2,507
BOE - Instr. Supplies/Materials	-	6,518	-	-	-	-	6,518	-	-	-	6,518	-	-	6,518	6,518
Box Top Funds	-	1,602	-	-	-	-	1,602	-	-	-	-	1,602	-	1,602	1,602
Coordinated School Health Grant	-	197	-	-	-	-	197	-	-	-	197	-	-	197	197
Drama/Music Funds	-	8,213	-	-	-	-	8,213	-	-	-	-	8,213	-	8,213	8,213
Field Trip Safety Shirts	-	14,204	-	-	-	-	14,204	-	-	-	-	14,204	-	14,204	14,204
LES Staff Appreciation	-	1,049	-	-	-	-	1,049	-	-	-	-	1,049	-	1,049	1,049
Recycling Funds	-	247	-	-	-	-	247	-	-	-	-	247	-	247	247
Restricted Donations - Gracework	-	46	-	-	-	-	46	-	-	-	46	-	-	46	46
Restricted Donation - PE	-	320	-	-	-	-	320	-	-	-	320	-	-	320	320
Skate P.M./Dest. Imag.	-	309	-	-	-	-	309	-	-	-	-	309	-	309	309
Sunshine Fund	-	788	-	-	-	-	788	-	-	-	-	788	-	788	788
Walk Across Williamson/PE	-	1,053	-	-	-	-	1,053	-	-	-	1,053	-	-	1,053	1,053
WLES Grant	-	4,502	-	-	-	-	4,502	-	-	-	4,502	-	-	4,502	4,502
Total Restricted	\$ -	\$ 41,555	\$ -	\$ -	\$ -	\$ -	\$ 41,555	\$ -	\$ -	\$ -	\$ 15,143	\$ 26,412	\$ -	\$ 41,555	\$ 41,555
Total General and Restricted	\$ 1,500	\$ 66,694	\$ -	\$ 20	\$ -	\$ -	\$ 68,214	\$ -	\$ -	\$ -	\$ 15,143	\$ 26,412	\$ 26,659	\$ 68,214	\$ 68,214

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Other Financing Sources (Uses)						
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2020
<b>General Fund</b>										
Administration				\$ -	\$ 1,392					
Events, Dances, Etc.				1,679	1,216					
Field Trips				14,575	13,988					
Fundraising				9,655	7,208					
Gifts, Bequests, Donations				958	-					
Instruction				-	3,574					
Interest				634	-					
Resale				4,895	2,871					
<b>Total General</b>	<b>\$ 24,512</b>	<b>\$ -</b>	<b>\$ 24,512</b>	<b>\$ 32,396</b>	<b>\$ 30,249</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,659</b>
<b>Restricted Fund</b>										
<b>Other Accounts:</b>										
Art Grant	\$ 7	\$ -	\$ 7	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,507
BOE - Instr. Supplies/Materials	2,730	-	2,730	9,600	5,812	-	-	-	-	6,518
Box Top Funds	805	-	805	2,183	1,386	-	-	-	-	1,602
Coordinated School Health Grant	197	-	197	-	-	-	-	-	-	197
Drama/Music Funds	4,667	-	4,667	6,550	3,004	-	-	-	-	8,213
Field Trip Safety Shirts	5,936	-	5,936	11,687	3,419	-	-	-	-	14,204
LES Staff Appreciation	253	-	253	4,051	3,255	-	-	-	-	1,049
Outdoor Classroom	-	-	-	2,450	2,450	-	-	-	-	-
Recycling Funds	-	-	-	247	-	-	-	-	-	247
Restricted Donations - Gracework	46	-	46	-	-	-	-	-	-	46
Restricted Donation - PE	300	-	300	1,475	1,455	-	-	-	-	320
Skate P.M./Dest. Imag.	309	-	309	-	-	-	-	-	-	309
Sunshine Fund	985	-	985	515	712	-	-	-	-	788

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Target Field Trip Grant	(39)	-	(39)	39	-	-	-	-	-	-
Walk Across Williamson/PE	1,053	-	1,053	-	-	-	-	-	-	1,053
WLES Grant	4,502	-	4,502	-	-	-	-	-	-	4,502
Total Restricted	\$ 21,751	\$ -	\$ 21,751	\$ 41,297	\$ 21,493	\$ -	\$ -	\$ -	\$ -	\$ 41,555
Total General and Restricted	\$ 46,263	\$ -	\$ 46,263	\$ 73,693	\$ 51,742	\$ -	\$ -	\$ -	\$ -	\$ 68,214

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 48,369	\$ -	\$ 150	\$ -	\$ -	\$ 48,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,519	\$ 48,519	\$ 48,519
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 1,632	\$ -	\$ -	\$ -	\$ -	\$ 1,632	\$ -	\$ -	\$ -	\$ -	\$ 1,632	\$ -	\$ 1,632	\$ 1,632
BOE - Instr. Supplies/Materials	-	5,607	-	-	-	-	5,607	-	-	-	5,607	-	-	5,607	5,607
Cleveland - Donation - Instructional	-	50	-	-	-	-	50	-	-	-	-	50	-	50	50
Donation to Organization	-	3,774	-	-	-	-	3,774	-	-	-	-	3,774	-	3,774	3,774
Field Trip T-Shirt Fund	-	1,279	-	-	-	-	1,279	-	-	-	-	1,279	-	1,279	1,279
Grants	-	330	-	-	-	-	330	-	-	-	-	330	-	330	330
Impact School Grant	-	1,554	-	-	-	-	1,554	-	-	-	1,554	-	-	1,554	1,554
Music	-	1,182	-	-	-	-	1,182	-	-	-	-	1,182	-	1,182	1,182
PE	-	7,765	-	-	-	-	7,765	-	-	-	-	7,765	-	7,765	7,765
Teacher Activity	-	206	-	-	-	-	206	-	-	-	-	206	-	206	206
Teacher Appreciation	-	2,026	-	-	-	-	2,026	-	-	-	-	2,026	-	2,026	2,026
Total Restricted	\$ -	\$ 25,405	\$ -	\$ -	\$ -	\$ -	\$ 25,405	\$ -	\$ -	\$ -	\$ 7,161	\$ 18,244	\$ -	\$ 25,405	\$ 25,405
Total General and Restricted	\$ -	\$ 73,774	\$ -	\$ 150	\$ -	\$ -	\$ 73,924	\$ -	\$ -	\$ -	\$ 7,161	\$ 18,244	\$ 48,519	\$ 73,924	\$ 73,924

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 7,488					
Field Trips				15,155	14,044					
Fines, Fees, Etc.				181	-					
Fundraising				73,026	29,629					
Gifts, Bequests, Donations				4,875	-					
Instruction				-	79,696					
Interest				960	-					
Pictures				9,667	1,119					
T-Shirts & Other Resale				1,625	1,808					
Yearbook				5,406	4,165					
<b>Total General</b>	<b>\$ 75,573</b>	<b>\$ -</b>	<b>\$ 75,573</b>	<b>\$ 110,895</b>	<b>\$ 137,949</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,519</b>
Restricted Fund										
Other Accounts:										
Art	\$ 2,207	\$ -	\$ 2,207	\$ -	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ 1,632
BOE - Instr. Supplies/Materials	1,919	-	1,919	9,400	5,712	-	-	-	-	5,607
Cleveland - Donation - Instructional	50	-	50	-	-	-	-	-	-	50
Donation to Organization	3,774	-	3,774	-	-	-	-	-	-	3,774
Field Trip T-Shirt Fund	2,231	-	2,231	6,215	7,167	-	-	-	-	1,279
Grants	986	-	986	-	656	-	-	-	-	330
Impact School Grant	1,554	-	1,554	-	-	-	-	-	-	1,554
Music	1,548	-	1,548	1,006	1,372	-	-	-	-	1,182
PE	7,415	-	7,415	350	-	-	-	-	-	7,765
Teacher Activity	547	-	547	785	1,126	-	-	-	-	206
Teacher Appreciation	415	-	415	5,224	3,613	-	-	-	-	2,026

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Total Restricted	\$ 22,646	\$ -	\$ 22,646	\$ 22,980	\$ 20,221	\$ -	\$ -	\$ -	\$ -	\$ 25,405
Total General and Restricted	\$ 98,219	\$ -	\$ 98,219	\$ 133,875	\$ 158,170	\$ -	\$ -	\$ -	\$ -	\$ 73,924

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	LIABILITIES		FUND BALANCES					
Accounts Payable								Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances	
General Fund	\$ -	\$ 43,971	\$ -	\$ 1,000	\$ 1,486	\$ -	\$ 46,457	\$ -	\$ -	\$ 1,486	\$ -	\$ -	\$ 44,971	\$ 46,457	\$ 46,457
Restricted Fund															
Class Accounts:															
2nd Grade Class	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -	\$ 69	\$ 69
Other Accounts:															
BOE - Instr. Supplies/Materials	-	3,298	-	-	-	-	3,298	-	-	-	3,298	-	-	3,298	3,298
Dollar General Grant- Youth Lit	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Donations	-	1,334	-	-	-	-	1,334	-	-	-	-	1,334	-	1,334	1,334
Grants	-	1,293	-	-	-	-	1,293	-	-	-	1,293	-	-	1,293	1,293
PTO Events	-	599	-	-	-	-	599	-	-	-	-	599	-	599	599
Restricted Donations - PE	-	2,099	-	-	-	-	2,099	-	-	-	2,099	-	-	2,099	2,099
Staff Appreciation	-	622	-	-	-	-	622	-	-	-	-	622	-	622	622
Sunshine Fund	-	1,339	-	-	-	-	1,339	-	-	-	-	1,339	-	1,339	1,339
Teacher Funds	-	2	-	-	-	-	2	-	-	-	-	2	-	2	2
Total Restricted	\$ -	\$ 10,656	\$ -	\$ -	\$ -	\$ -	\$ 10,656	\$ -	\$ -	\$ -	\$ 6,691	\$ 3,965	\$ -	\$ 10,656	\$ 10,656
Total General and Restricted	\$ -	\$ 54,627	\$ -	\$ 1,000	\$ 1,486	\$ -	\$ 57,113	\$ -	\$ -	\$ 1,486	\$ 6,691	\$ 3,965	\$ 44,971	\$ 57,113	\$ 57,113

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 3,539					
Book Fair				5,511	4,496					
Field Trips				17,501	16,965					
Fines, Fees & Dues				10	-					
Fundraising				31,997	13,389					
Gifts, Bequests, Donations				1,089	-					
Instruction				-	6,954					
Interest				549	-					
Library				-	433					
Operations & Maintenance				-	434					
Pictures				3,044	-					
<b>Total General</b>	<b>\$ 31,480</b>	<b>\$ -</b>	<b>\$ 31,480</b>	<b>\$ 59,701</b>	<b>\$ 46,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,486</b>	<b>\$ -</b>	<b>\$ 46,457</b>
Restricted Fund										
Class Accounts:										
2nd Grade Class	\$ 69	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69
Other Accounts:										
BOE - Instr. Supplies/Materials	991	-	991	7,350	5,043	-	-	-	-	3,298
Dollar General Grant- Youth Lit	1	-	1	-	-	-	-	-	-	1
Donations	1,252	-	1,252	450	368	-	-	-	-	1,334
Grants	286	-	286	2,230	1,223	-	-	-	-	1,293
PTO Events	459	-	459	1,000	860	-	-	-	-	599
Restricted Donations - PE	1,972	-	1,972	200	73	-	-	-	-	2,099
Staff Appreciation	1,171	-	1,171	4,667	5,216	-	-	-	-	622

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2020
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Sunshine Fund	1,352	-	1,352	505	518	-	-	-	-	1,339
Teacher Funds	2	-	2	-	-	-	-	-	-	2
TN Arts Commission	-	-	-	895	895	-	-	-	-	-
<b>Total Restricted</b>	<b>\$ 7,555</b>	<b>\$ -</b>	<b>\$ 7,555</b>	<b>\$ 17,297</b>	<b>\$ 14,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,656</b>
<b>Total General and Restricted</b>	<b>\$ 39,035</b>	<b>\$ -</b>	<b>\$ 39,035</b>	<b>\$ 76,998</b>	<b>\$ 60,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,486</b>	<b>\$ -</b>	<b>\$ 57,113</b>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2020**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 28,541	\$ -	\$ -	\$ 2,360	\$ -	\$ 30,901	\$ -	\$ -	\$ 2,360	\$ -	\$ -	\$ 28,541	\$ 30,901	\$ 30,901
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ 1,081	\$ -	\$ 1,081	\$ 1,081
Basketball	-	686	-	-	-	-	686	-	-	-	-	686	-	686	686
Cheerleading	-	718	-	-	-	-	718	-	-	-	-	718	-	718	718
Cross Country	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5
Soccer	-	2,321	-	-	-	-	2,321	-	-	-	-	2,321	-	2,321	2,321
Softball	-	56	-	-	-	-	56	-	-	-	-	56	-	56	56
Volleyball	-	1,246	-	-	-	-	1,246	-	-	-	-	1,246	-	1,246	1,246
Class Accounts:															
6th Grade Class	-	3	-	-	-	-	3	-	-	-	-	3	-	3	3
Eric Ellison Class	-	2,803	-	-	-	-	2,803	-	-	-	-	2,803	-	2,803	2,803
Club Accounts:															
Drama Club	-	6,329	-	-	-	-	6,329	-	-	-	-	6,329	-	6,329	6,329
Middle School Art Club	-	131	-	-	-	-	131	-	-	-	-	131	-	131	131
Other Accounts:															
Accel Learning/Talent Dev Prog	-	1,682	-	-	-	-	1,682	-	-	-	-	1,682	-	1,682	1,682
BOE - Instr. Supplies/Materials	-	4,909	-	-	-	-	4,909	-	-	-	4,909	-	-	4,909	4,909
Donations	-	141	-	-	-	-	141	-	-	-	141	-	-	141	141
Farm Bureau Grant - Outdoor Garden	-	432	-	-	-	-	432	-	-	-	432	-	-	432	432
Grant - Language Arts	-	50	-	-	-	-	50	-	-	-	50	-	-	50	50
Green Team	-	442	-	-	-	-	442	-	-	-	442	-	-	442	442
Music	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Restricted Donations - PE	-	73	-	-	-	-	73	-	-	-	73	-	-	73	73
Stem Programs	-	518	-	-	-	-	518	-	-	-	518	-	-	518	518
Student Council	-	675	-	-	-	-	675	-	-	-	675	-	-	675	675
Sunshine Fund	-	865	-	-	-	-	865	-	-	-	865	-	-	865	865
Total Restricted	\$ -	\$ 25,167	\$ -	\$ -	\$ -	\$ -	\$ 25,167	\$ -	\$ -	\$ -	\$ 5,605	\$ 19,562	\$ -	\$ 25,167	\$ 25,167
Total General and Restricted	\$ -	\$ 53,708	\$ -	\$ -	\$ 2,360	\$ -	\$ 56,068	\$ -	\$ -	\$ 2,360	\$ 5,605	\$ 19,562	\$ 28,541	\$ 56,068	\$ 56,068

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2020
General Fund										
Administration				\$ -	\$ 1,473					
Field Trips				6,691	6,427					
Fines, Fees, & Dues				535	-					
Fundraising				34,253	5,610					
Gifts, Bequests, Donations				1,792	-					
Instruction				-	28,169					
Interest				659	-					
Operations & Maintenance				-	610					
Pictures				1,537	-					
Yearbook				658	2,232					
<b>Total General</b>	<b>\$ 26,937</b>	<b>\$ -</b>	<b>\$ 26,937</b>	<b>\$ 46,125</b>	<b>\$ 44,521</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,360</b>	<b>\$ -</b>	<b>\$ 30,901</b>
Restricted Fund										
Athletic Accounts:										
Athletics	\$ 1,383	\$ -	\$ 1,383	\$ 5,882	\$ 6,184	\$ -	\$ -	\$ -	\$ -	\$ 1,081
Basketball	428	-	428	7,066	6,808	-	-	-	-	686
Cheerleading	9,433	-	9,433	27,851	36,566	-	-	-	-	718
Cross Country	-	-	-	1,110	1,105	-	-	-	-	5
Soccer	127	-	127	2,194	-	-	-	-	-	2,321
Softball	56	-	56	-	-	-	-	-	-	56
Volleyball	554	-	554	1,624	932	-	-	-	-	1,246
Class Accounts:										
6th Grade Class	-	-	-	631	628	-	-	-	-	3
Eric Ellison Class	506	-	506	4,285	1,988	-	-	-	-	2,803
Club Accounts:										
Drama Club	4,422	-	4,422	5,043	3,136	-	-	-	-	6,329
Middle School Art Club	-	-	-	131	-	-	-	-	-	131

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balances 7/1/2019	Prior Period Adjustments	Adjusted Fund Balances 7/1/2019	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2020
Other Accounts:										
Accel Learning/Talent Dev Prog	-	-	-	1,682	-	-	-	-	-	1,682
BOE - Instr. Supplies/Materials	1,899	-	1,899	7,831	4,821	-	-	-	-	4,909
Donations	237	-	237	1,040	1,136	-	-	-	-	141
Farm Bureau Grant - Outdoor Garden	-	-	-	1,146	714	-	-	-	-	432
Fuel Up to Play Grant	33	-	33	-	33	-	-	-	-	-
Grant - Language Arts	55	-	55	1,270	1,275	-	-	-	-	50
Green Team	682	-	682	1,513	1,753	-	-	-	-	442
Music	1,200	-	1,200	317	1,516	-	-	-	-	1
Restricted Donations - PE	73	-	73	-	-	-	-	-	-	73
Stem Programs	498	-	498	702	682	-	-	-	-	518
Student Council	451	-	451	478	254	-	-	-	-	675
Sunshine Fund	755	-	755	1,085	975	-	-	-	-	865
Total Restricted	\$ 22,792	\$ -	\$ 22,792	\$ 72,881	\$ 70,506	\$ -	\$ -	\$ -	\$ -	\$ 25,167
Total General and Restricted	\$ 49,729	\$ -	\$ 49,729	\$ 119,006	\$ 115,027	\$ -	\$ -	\$ 2,360	\$ -	\$ 56,068

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FIDELITY BOND COVERAGE  
JUNE 30, 2020**

**Surety Bond**

Type of Coverage: Official Statutory Bond – Treasurer or  
Fiscal Agent for Local Education Agency

Insurer: The Ohio Casualty Insurance Company

Amount of Coverage: \$1,272,033

Policy Term: 7/1/2019 – 7/1/2020

**Commercial Crime Coverage**

Type of Coverage: Blanket Public Employee Dishonesty – Form O

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2019 – 7/1/2020

Type of Coverage: Forgery and Alteration – Form B

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2019 – 7/1/2020

Type of Coverage: Theft, Disappearance and Destruction – Inside Limit – Form C

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2019 – 7/1/2020

Type of Coverage: Computer Fraud – Form F

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2019 – 7/1/2020

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FIDELITY BOND COVERAGE  
JUNE 30, 2020**

**Commercial Crime Coverage-(Continued)**

Type of Coverage: Money Orders and Paper Counterfeit Currency – Form R

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2019 – 7/1/2020

Type of Coverage: Funds Transfer Fraud

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2019 – 7/1/2020

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

Franklin Special School Districts' Internal School Funds paid no salary supplements for the school year ended June 30, 2020.

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor</u>	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Beginning (Accrued) Deferred</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending (Accrued) Deferred</u>
<u>State Awards</u>						
TN Arts Commission - Johnson Elementary	N/A	10206	-	914	914	-
TN Arts Commission - Poplar Grove Elementary	N/A	9193	-	895	895	-
TOTAL STATE AWARDS:			<u>\$ -</u>	<u>\$ 1,809</u>	<u>\$ 1,809</u>	<u>\$ -</u>

Federal Awards

N/A

\*Note 1 - This schedule is prepared on the modified accrual basis of accounting.

\*Note 2 - The above grants are earned when cash is received and not when expenditures are made. As a result, deferred revenue is not reflected in the financial statements. However, the grant resources are restricted for art expenditures by the grant contract. Any unspent funds are reflected as restricted fund balance in the accompanying financial statements.

See Independent Auditor's Report.

## **INTERNAL CONTROL AND COMPLIANCE SECTION**

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**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 and  
the Director of Schools  
Franklin Special School District  
Franklin, Tennessee

We have audited, in accordance with 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 combined and individual financial statements of the Internal School Funds of the Franklin Special School District, Franklin, Tennessee as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Franklin Special School District Internal School Funds' basic financial statements and have issued our report thereon dated September 17, 2020. The report on Franklin Special School District's Internal School Funds was adverse in relation to the conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than generally accepted accounting principles in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Franklin Special School District Internal School Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the combined and individual financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School District Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Franklin Special School District 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. The following school had a significant deficiency identified as of June 30, 2020:

Liberty Elementary (SD-2020-002)

Moore Elementary (SD-2020-001)

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Franklin Special School District Internal School Funds' combined and individual financial statements are free of 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*.

We noted certain matters that we reported to management of Franklin Special School District Internal School Funds, in a separate letter dated September 17, 2020.

## Franklin Special School Districts' Response to Findings

Franklin Special School District Internal School Fund's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. Franklin Special School District Internal School Fund's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## 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.



Matlock Clements, P.C.  
Murfreesboro, Tennessee  
September 17, 2020

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Summary of Auditor’s Results**

**Financial Statements**

1. Type of auditor’s report issued:	Unmodified
2. Internal control over financial reporting	
a. Material weaknesses identified?	No
b. Significant Deficiencies identified that are not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted	No

**Financial Statement Findings – Required to be reported in Accordance With Government Auditing Standards.**

**Significant Deficiencies**

**(SD-2020-001 - Sales Tax not Paid on Resale Expenditures)**

Criteria:

According to the *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4; Title 8 and Section 67-6-102, *TCA*, sales tax should be paid on the purchase price of all resale items except for schoolbooks and school lunches.

Condition:

It was noted during the fieldwork that sales tax was not paid on the purchase of items for resale at Moore Elementary School.

Cause:

When sales tax is not paid to the vendor, the school is liable for use tax on the purchase price.

Effect:

It is recommended that policies and procedures be put in place to ensure that sales tax is paid on the purchase price of all resale items except for the exceptions indicated above.

Management Response:

The District prepared the attached detailed corrective action plan on how this deficiency will be corrected at the school. Additionally, we will host district level training to ensure sales tax is appropriately paid.

**(SD-2020-002 – Lack of Fundraiser Authorization)**

Criteria:

According to the *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4; Title 8, fundraising activities must have written approval from the principal. Authorization should include the following information: a list of proposed activities, purpose of fundraising activity, proposed uses of funds raised, and expected student involvement in fundraising activity.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

**(SD-2020-002 – Lack of Fundraiser Authorization)-(Continued)**

Condition:

It was noted during the fieldwork that a fundraiser had been conducted without the appropriate authorization at Liberty Elementary School.

Cause:

Incorrect implementation of fundraising procedures led to the fundraiser authorization not being completed prior to the start of the fundraiser.

Effect:

It is recommended that policies and procedures be put in place to ensure that the appropriate steps are being taken prior to a fundraiser being conducted.

Management Response

The District prepared the attached detailed corrective action plan on how this deficiency will be corrected at the school. All school principals and bookkeepers have been instructed that no fundraiser shall occur at their school without the preauthorization through proper documentation. We will host additional district level training in order to ensure this procedure is followed.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Prior Year Financial Statement Findings – Required to be reported in Accordance  
With Government Auditing Standards.**

**There were no prior year findings reported.**

## **CORRECTIVE ACTION PLAN SECTION**



# Franklin Special School District

SINCE 1906

David L. Snowden, Ph.D., Director of Schools • 507 New Highway 96 West • Franklin, TN 37064 • 615-794-6624 • 615-790-4716 (fax) • www.fssd.org

## Management's Corrective Action Plan

Contact persons responsible for the corrective action Plan: Teresa Ragsdale Dickson and David Esslinger

During the audit of our 2019-2020 fiscal year, auditors discovered that Liberty Elementary School conducted a fundraiser without appropriate authorization, and that Moore Elementary School did not pay sales tax on the purchase of items for resale.

As a result, we will initiate the Management's Corrective Action Plan as listed below:

A copy of our BOE's Policy 2.601 related to fundraising will be reviewed with Liberty Elementary School Principal Amy Patton and Bookkeeper Tracy Karner as a reminder that all fundraisers must be approved before they can occur. Our accounting coordinator, Teresa Ragsdale Dickson, will have a telephone conversation with Tracy Karner over the importance of following Board Policy with specific emphasis on Board Policy 2.601. In addition, this information will also be submitted to the Associate Director of Schools for Finance and Administration, Dr. David Esslinger, for him to emphasize adherence of this policy with Mrs. Patton.

A copy of our BOE's Policy 2.7001 related to payments and receipts (sales tax) as laid out in the Tennessee Internal School Uniform Accounting Policy manual found under Section 4 will be reviewed with Moore Elementary School Principal Janet Carroll and Bookkeeper Jetzabel Nunez. Procedures will be put in place that will only allow designated employees who are aware and have the understanding of the need to pay sales tax on resale items to buy the items for resale for events and fundraisers. Our accounting coordinator, Teresa Ragsdale Dickson, will have a telephone conversation with Jetzabel Nunez over the importance of following Board Policy with specific emphasis on Board Policy 2.7001 as it relates to sales tax on resale items and services. In addition, this information will also be submitted to the Associate Director of Schools for Finance and Administration, Dr. David Esslinger, for him to emphasize adherence of this policy with Mrs. Carroll.

The anticipated date of completion for the action plan is September 30, 2020.

Sincerely,

Teresa Ragsdale Dickson  
Accounting Coordinator

David Esslinger, Ed.D.  
Associate Director of Schools – Finance and Administration  
Franklin Special School District  
September 15, 2020

# Franklin Special School District – Version 1

## July 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
Independence Day						
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
		EQUIP	EQUIP	EQUIP		0 Days' Difference with WCS

Franklin Special School District – Version 1

# August 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 District-wide PL Kickoff	3 Site-based PL	4 Admin Day Meet & Greet (3:30-6:30)	5 Site-Based PL	6 Students' First ½ Day Early Dismissal	7
8	9 Students' First Full Day	10	11	12	13	14
15	16 Kindergarten First Full Day	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
	17	18				

Franklin Special School District – Version 1

# September 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
			19	20	Early Dismissal 21	
5	6 Labor Day (No School)	7 Progress Reports	8	9	10	11
		22	23	24	25	
12	13	14	15	16	17	18
	26	27	28	29	30	
19	20	21	22	23	24	25
	31	32	33	34	35	
26	27	28	29	30		
	36	37	38	39		

# Franklin Special School District – Version 1

# October 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
					40	
3	4	5	6	7	8	9
Parent – Teacher Conferences -----					Early Dismissal End of 1 <sup>st</sup> Quarter	
	41	42	43	44	45	
10	11	12	13	14	15	16
Fall Break	Fall Break	Fall Break	Fall Break	Fall Break	Fall Break	
17	18	19	20	21	22	23
Parent – Teacher Conferences -----					Report Cards	
	1	2	3	4	5	
24	25	26	27	28	29	30
	6	7	8	9	10	
31						

Franklin Special School District – Version 1

# November 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2 Election Day	3	4	5	6
	11	12	13	14	15	
7	8	9	10	11 Veterans' Day	12	13
	16	17	18	19	20	
14	15	16 Progress Reports	17	18	19 Early Dismissal	20
	21	22	23	24	25	
21	22 Thanksgiving Break	23 Thanksgiving Break	24 Thanksgiving Break	25 Thanksgiving Day	26 Thanksgiving Break	27
28	29	30				
	26	27				



# Franklin Special School District – Version 1

## January 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 District-wide PL	4 Admin Day	5 Students' First Day	6	7 Report Cards	8
9	10	11	12	13	14	15
	4	5	6	7	8	
16	17 MLK Jr. Day (No School)	18	19	20	21	22
23	24	25	26	27	28	29
	13	14	15	16	17	
30	31					
	18					

Franklin Special School District – Version 1

# February 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
		19	20	21	22	
6	7	8 Progress Reports	9	10	11	12
	23	24	25	26	27	
13	14	15	16	17 Early Dismissal	18 Mid-Winter Break (No School)	19
	28	29	30	31		
20	21 Presidents' Day  Site-Based PL (No Students)	22	23	24	25	26
		32	33	34	35	
27	28					
	36					

Franklin Special School District – Version 1

# March 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
		37	38	39	40	
6	7	8	9	10	11	12
					End of 3 <sup>rd</sup> Quarter Early Dismissal	
	41	42	43	44	45	
13	14	15	16	17	18	19
	Spring Break	Spring Break	Spring Break	Spring Break	Spring Break	
20	21	22	23	24	25	26
					Report Cards	
	1	2	3	4	5	
27	28	29	30	31		
	6	7	8	9		

Franklin Special School District – Version 1

# April 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
					10	
3	4	5	6	7	8	9
	11	12	13	14	15	
10	11	12	13	14	15	16
					Spring Holiday	
	16	17	18	19		
17	18	19	20	21	22	23
Easter		Progress Reports				
	20		22	23	24	
24	25	26	27	28	29	30
	25	26	27	28	29	

# Franklin Special School District – Version 1

## May 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	47			
	35	36	37	38	39	
	40	41	42	43	44	
	30	31	32	33	34	
	45	46	47	48	49	
			End of 2 <sup>nd</sup> Semester Abb Day	Admin Day		
					Admin Days – 4 PL Days – 5 Early Dismissals – 6 Abb. Days - 2	1 <sup>st</sup> Sem. – 85 Days 2 <sup>nd</sup> Sem. – 92 Days Year – 177 Days

# Franklin Special School District – Version 2

# July 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
Independence Day						
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
		EQUIP	EQUIP	EQUIP		WCS – 11/2 FSSD – 2/18  2 Days' Difference

Franklin Special School District – Version 2

# August 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 District-wide PL Kickoff	3 Site-based PL	4 Admin Day Meet & Greet (3:30-6:30)	5 Site-Based PL	6 Students' First ½ Day Early Dismissal 1	7
8	9 Students' First Full Day 2	10 3	11 4	12 5	13 6	14
15	16 Kindergarten First Full Day 7	17 8	18 9	19 10	20 11	21
22	23 12	24 13	25 14	26 15	27 16	28
29	30 17	31 18				

Franklin Special School District – Version 2

# September 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
			19	20	Early Dismissal 21	
5	6	7	8	9	10	11
	Labor Day (No School)	22	23	24	25	
12	13	14	15	16	17	18
	26	27	28	29	30	
19	20	21	22	23	24	25
	31	32	33	34	35	
26	27	28	29	30		
	36	37	38	39		

# Franklin Special School District – Version 2

# October 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
					40	
3	4	5	6	7	8	9
	Parent – Teacher Conferences				Early Dismissal End of 1 <sup>st</sup> Quarter	
	41	42	43	44	45	
10	11	12	13	14	15	16
	Fall Break	Fall Break	Fall Break	Fall Break	Fall Break	
17	18	19	20	21	22	23
	Parent – Teacher Conferences					
	1	2	3	4	5	
24	25	26	27	28	29	30
	6	7	8	9	10	
31						

# Franklin Special School District – Version 2

# November 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
	11	Election Day Site-Based PL (No Students)	12	13	14	
7	8	9	10	11	12	13
	15	16	17	Veterans' Day 18	19	
14	15	16	17	18	19	20
	20	21	22	23	24	Early Dismissal
21	22	23	24	25	26	27
	Thanksgiving Break	Thanksgiving Break	Thanksgiving Break	Thanksgiving Day	Thanksgiving Break	
28	29	30				
	25	26				

## Franklin Special School District – Version 2

# December 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
			27	28	29	
5	6	7	8	9	10	11
	30	31	32	33	34	
12	13	14	15	16	17	18
	35	36	37	38	39	
19	20	21	22	23	24	25
	Winter Break	Winter Break	Winter Break	Winter Break	Winter Break	
26	27	28	29	30	31	
	Winter Break	Winter Break	Winter Break	Winter Break	Winter Break	

# Franklin Special School District – Version 2

## January 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 District-wide PL	4 Admin Day	5 Students' First Day	6	7	8
9	10	11	12	13	14	15
	4	5	6	7	8	
16	17 MLK Jr. Day (No School)	18	19	20	21	22
23	24	25	26	27	28	29
	13	14	15	16	17	
30	31					
	18					

Franklin Special School District – Version 2

# February 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
		19	20	21	22	
6	7	8	9	10	11	12
	23	24	25	26	27	
13	14	15	16	17	18	19
	28	29	30	31	Early Dismissal 32	
20	21 Presidents' Day (No School)	22	23	24	25	26
		33	34	35	36	
27	28					
	37					

Franklin Special School District – Version 2

# March 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
		38	39	40	41	
6	7	8	9	10	11	12
	42	43	44	45	End of 3 <sup>rd</sup> Quarter Early Dismissal 46	
13	14	15	16	17	18	19
	Spring Break	Spring Break	Spring Break	Spring Break	Spring Break	
20	21	22	23	24	25	26
	1	2	3	4	5	
27	28	29	30	31		
	6	7	8	9		

Franklin Special School District – Version 2

# April 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
					10	
3	4	5	6	7	8	9
	11	12	13	14	15	
10	11	12	13	14	15	16
	16	17	18	19	Spring Holiday	
17	18	19	20	21	22	23
Easter	20	21	22	23	24	
24	25	26	27	28	29	30
	25	26	27	28	29	

# Franklin Special School District – Version 2

## May 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
	30	31	32	33	34	
8	9	10	11	12	13	14
	35	36	37	38	39	
15	16	17	18	19	20	21
	40	41	42	43	44	
22	23	24	25	26	27	28
	45	46	47	Admin Day		
29	30	31			Admin Days – 4 PL Days – 5 Early Dismissals – 6 Abb. Days - 2	1 <sup>st</sup> Sem. – 84 Days 2 <sup>nd</sup> Sem. – 93 Days Year – 177 Days

**3.204 THREAT ASSESSMENT TEAM – *1<sup>st</sup> Reading* – *New Policy***

This is a new model policy provided by TSBA, which has been tailored for FSSD. This policy aligns with TCA 49-6-2701 which allows Boards to create a threat assessment team. Our district has this team already in place as an active part of day to day operations of the district.

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in September</b>	Descriptor Term:  <b>Threat Assessment Team</b>	Descriptor Code: <b>3.204</b>	Issued Date: <b>Proposed</b>
		Rescinds:	Issued:

## 1 *General*<sup>1</sup>

2 A threat assessment team shall be created within the school district to develop intervention-based  
3 approaches to prevent violence, manage reports of potential threats, and create a system that fosters a  
4 safe, supportive, and effective school environment. The Director of Schools shall appoint the members  
5 of the threat assessment team.

6 The Director of Schools shall develop administrative procedures regarding the training and operations  
7 of the team to comply with state law and State Board of Education rules and regulations.

## 8 **TEAM MEETINGS**

9 All threat assessment team meetings shall be closed to the public.<sup>2</sup>

## 10 **RECORDKEEPING**<sup>2,3</sup>

11 The team shall document all behaviors and incidents deemed to pose a risk to school safety or that  
12 resulted in intervention and shall provide the information to the Director of Schools.

13 Documents produced or obtained regarding these assessment activities will not be open for public  
14 inspection.

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### Legal References

1. TCA 49-6-2701 *et seq.*
2. TCA 49-6-2701(d)
3. TCA 49-6-2701(f)

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### Cross References

School District Records 1.407  
Safety 3.201  
Security 3.205  
Student Records 6.600

**5.3023 COVID-19 SICK LEAVE – *1<sup>st</sup> Reading***

Under the Families First Coronavirus Response Act (FFCRA), employees could receive up to ten (10) days of emergency paid sick leave (EPSL) through December 31, 2020. To extend this benefit, the board has the option to voluntarily extend the benefit to employees until the end of the current school year.

During the Board Retreat on Saturday, January 9<sup>th</sup>, the Board has chosen to adopt a policy to extend this benefit.

Language outlining requirements of this benefit has been added as a new policy. As written into the policy, benefits would expire as of June 30<sup>th</sup> of this year.

<b>Franklin Special Board of Education</b>			
Monitoring: <b>Review: After June 30, 2021</b>	Descriptor Term: <b>COVID-19 Sick Leave</b>	Descriptor Code: <b>5.3023</b>	Issued Date: <b>Proposed</b>
		Rescinds:	Issued:

- 1 Employees are entitled to up to ten (10) days of paid 2021 COVID-19 leave between January 1, 2021
- 2 and June 30, 2021 if they are unable to work or telework because the employee:
  - 3 1. Is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
  - 4 2. Has been advised by a health care provider to self-quarantine related to COVID-19; or
  - 5 3. Is experiencing COVID-19 symptoms and is seeking a medical diagnosis.
- 6 This additional leave will expire on June 30, 2021.

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Cross References

Sick Leave 5.302

# Franklin Special Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <b>FFCRA LEAVE</b>	Descriptor Code: <b>5.3051</b>	Issued Date: <b>04/13/20</b>
		Rescinds:	Issued:

## 1 General<sup>1</sup>

2 Under the Families First Coronavirus Response Act (FFCRA), this policy will be in effect from April 1,  
3 2020 until December 31, 2020.

4 The Director of Schools/designee shall post notice of FFCRA requirements and create any necessary  
5 administrative procedures. Employees should seek clarification from the Human Resources Supervisor  
6 if they have questions regarding the total amount of leave and pay available to them.

## 7 PAID SICK LEAVE

8 Employees are entitled to up to two (2) weeks of paid sick leave if they are unable to work or telework  
9 because the employee:<sup>2</sup>

- 10 1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
- 11
- 12 2. has been advised by a health care provider to self-quarantine related to COVID-19;
- 13
- 14 3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
- 15
- 16 4. is caring for an individual subject to or advised to quarantine or isolate due to COVID-19. The  
17 individual must be someone with a personal relationship to the employee;
- 18
- 19 5. is caring for his/her son or daughter whose school or place of care is closed, or person who  
20 regularly provides child care is unavailable, for reasons related to COVID-19 and no other  
21 suitable person is available to care for the child during the requested period of leave. Son or  
22 daughter is defined as a biological, adopted, or foster child, a stepchild, a legal ward, or a child  
23 of a person standing *in loco parentis*, who is under 18 years of age; or 18 years of age or older  
24 who is incapable of self-care because of a mental or physical disability; or
- 25
- 26 6. is experiencing any other substantially similar condition specified by the Secretary of Health  
27 and Human Services, in consultation with the Secretaries of Labor and Treasury.

28 This paid leave may be taken if there is work available for the employee to complete and the employee  
29 is unable to work or telework for one of the above reasons. Such leave is in addition to any paid leave  
30 that an employee may already be entitled to (e.g. existing sick leave). Employees are not required to  
31 exhaust any other paid leave benefit in order to utilize this new category of paid sick leave.

## 1 EXPANDED FMLA LEAVE

2 Full-time or part-time employees who have been on the payroll for thirty (30) calendar days prior to the  
3 beginning of the leave are eligible for expanded FMLA leave (EFMLEA). This includes employees who  
4 were laid off or terminated after March 1, 2020, who had worked for the district for at least thirty (30)  
5 of the prior sixty (60) calendar days and were subsequently rehired or otherwise employed by the  
6 district.<sup>3</sup>

7 Under the FFCRA, an employee qualifies for EFMLEA leave if the employee is unable to work or  
8 telework due the need to care for his/her son or daughter because of a school or child care facility closure  
9 or because the person who regularly provides child care (i.e. this could include a family member or a  
10 neighbor) is unavailable for reasons related to COVID-19.<sup>4</sup> In these circumstances, a son or daughter is  
11 defined as a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing  
12 *in loco parentis*, who is under 18 years of age; or 18 years of age or older who is incapable of self-care  
13 because of a mental or physical disability.

14 Qualifying employees may take twelve (12) weeks of EFMLEA leave.<sup>5</sup> The amount of leave available  
15 may be impacted by any prior use of FMLA.<sup>6</sup>

16 The first ten (10) days of EFMLEA leave shall be unpaid, however, an employee may choose to take  
17 any existing leave benefit during this time. After ten (10) days, EFMLEA leave is paid at two-thirds  
18 (2/3) the rate of the employee's regular rate of pay, unless he/she chooses to utilize accrued sick leave  
19 or annual leave to cover those days or the amount is capped per federal law.<sup>7</sup>

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### Legal References

1. Families First Coronavirus Response Act, Pub. L. No. 116-127, §§ 3102, 5101, et seq, (2020)
2. 29 CFR § 826.20(a); 29 CFR § 826.21; 29 CFR § 826.30(a)
3. 29 CFR § 826.30(b); Coronavirus Aid, Relief, and Economic Security Act (CARES Act), § 3605 (2020)
4. 29 CFR § 826.20(b)
5. 29 CFR § 826.23
6. 29 CFR § 826.23(b); 29 CFR § 826.70
7. 29 CFR § 826.24

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### Cross References

Sick Leave 5.302  
Family and Medical Leave 5.305

**6.302 PROCEDURAL DUE PROCESS – *1<sup>st</sup> Reading***

This revision is part of the review of the Section 6 group of policies. Referencing the TSBA model policies, updates highlight differences between corrective measures of minor and severe offenses, and removes language that is duplicated in Policy 6.317, Student Disciplinary Hearing Authority. References are also updated.

Franklin Special Board of Education			
Monitoring: Review: Annually, in April	Descriptor Term: <b>Procedural Due Process</b>	Descriptor Code: 6.302	Issued Date: <b>Proposed</b>
		Rescinds: 6.302	Issued: 07/16/18

1 **General**

2 Before school authorities administer disciplinary measures, reasonable inquiry shall be made to  
3 determine the truth of what happened.<sup>1</sup> The nature of this inquiry will vary in degree with the seriousness  
4 of the offense and the consequence ~~attached thereto~~.

5 **MINOR OFFENSES**

6 For a minor offense where corrective measures are taken by the classroom teacher, no formal procedure  
7 is required. ~~An inquiry into the incident to ensure that the offender is accurately identified, that he/she~~  
8 ~~understands the nature of the offense, and that he/she knew the consequences of the offense for which~~  
9 ~~he is accused.~~ The teacher shall ensure the following:

- 10 1. The offender is accurately identified;
- 11
- 12 2. That he/she understands the nature of the offense; and
- 13
- 14 3. That he/she understands the consequences for the offense.

15 **SEVERE OFFENSES**

16 For a severe offense where there is a possibility of suspension, the student shall be advised of the nature  
17 of his/her misconduct, questioned about it, and allowed to give an explanation.<sup>2</sup>

18 If at the time of the suspension, the principal or assistant principal determines that any offense has been  
19 committed which would justify a suspension for more than ten (10) days, he shall immediately refer the  
20 case to the director of schools.<sup>3</sup> and the student shall receive notice of the right to appeal to the  
21 **Disciplinary Hearing Authority**. ~~The director of schools/designee shall convene the Disciplinary~~  
22 ~~Hearing Authority (DHA) appointed by the board of education consisting of at least three (3) persons;~~  
23 ~~but no more than the number of members of the board. The hearing shall be held no later than ten (10)~~  
24 ~~school days after the beginning of the suspension. The notice of the time and place of this hearing shall~~  
25 ~~be given in writing to the parent and principal by the director of schools/designee on the Hearing~~  
26 ~~Authority.~~

27 ~~When the decision is determined by the Disciplinary Hearing Authority, there must be a written record~~  
28 ~~of the proceedings, including a summary of the facts and the reasons supporting the decision made by~~  
29 ~~the Hearing Authority.~~

30 ~~After the hearing, the DHA may:~~

- ~~1. Order removal of the suspension unconditionally;~~
- ~~2. Order removal of the suspension upon such terms and conditions as it deems reasonable;~~
- ~~3. Assign the student to alternative placement;~~
- ~~4. Suspend the student for a specified period of time; or~~
- ~~5. Request a review by the board of education.~~

~~If the suspension occurs during the last ten (10) days of any term or semester, the student may be permitted to take such final examinations or submit such required work as necessary to complete the course and instruction for that semester, subject to the conditions prescribed by the principal.~~

~~Students found guilty of violating the zero tolerance policy implemented by the board of education shall be subject to a one (1) calendar year suspension unless modified by the DHA or the director of schools or the board of education on appeal.~~

~~Within five (5) days of the decision of the Disciplinary Hearing Authority, the student or principal may appeal to the director of schools (unless the director participated in the decision of the Hearing Authority). In the event the director was a member of the DHA, the student or the principal may request a review by the board.~~

~~If the appeal is to the director of schools, the director shall review the record of the DHA and shall:~~

- ~~1. Affirm the decision of the Hearing Authority; or~~
- ~~2. Modify the decision to a lesser penalty; or~~
- ~~3. Request a hearing before the board.~~

~~Absent a timely appeal, the decision of the Hearing Authority or director of schools is final.~~

~~Within five (5) days of the decision of the director of schools (if applicable), the student or principal may request the Board to review the decision of the Hearing Authority or the director of schools. The board shall review the record and shall:~~

- ~~1. Affirm the decision; or~~
- ~~2. Modify the decision to a lesser penalty; or~~
- ~~3. Grant a hearing before the board.~~

~~If the board chooses to grant a hearing, it may:~~

- ~~1. Affirm the decision; or~~
- ~~2. Modify the decision in any manner; or~~
- ~~3. Impose a more severe penalty than the original decision.~~

~~The action of the board of education shall be final. However, in the event a student receives a suspension for more than thirty (30) calendar days, the director of schools shall have the authority to review the suspended student's progress under the terms of his suspension. If the director determines that there is clear and convincing evidence that the suspended student is contrite and the objectives of said suspension have been accomplished, the director shall have the authority to suspend the remaining portion of the student's suspension from school provided that said student does not commit another serious offense. In~~

- 1 ~~the event that said student is found guilty of another serious offense (more than ten (10) days suspension)~~  
2 ~~then the student will serve the remaining balance of his suspension in addition to his new penalty.~~

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Legal References

1. *Ingraham v. Wright*, 430 U.S. 651 (1977)
2. *Goss v. Lopez*, 419 U.S. 565, (1975)
3. TCA 49-6-3401(c)(4)(A)-(B)

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Cross References

Code of Behavior and Discipline 6.300  
Interrogations and Searches 6.303  
~~Student Code of Conduct 6.313~~  
Suspension/Expulsion/Remand 6.316  
Disciplinary Hearing Authority 6.317

<b>Franklin Special Board of Education</b>			
Monitoring: <b>Review: Annually, in April</b>	Descriptor Term: <b>Procedural Due Process</b>	Descriptor Code: <b>6.302</b>	Issued Date: <b>07/16/18</b>
		Rescinds: <b>6.302</b>	Issued: <b>08/15/00</b>

1 Before school authorities administer disciplinary measures, reasonable inquiry shall be made to  
2 determine the truth of what happened.<sup>1</sup> The nature of this inquiry will vary in degree with the seriousness  
3 of the offense and the consequence attached thereto.

4 For a minor offense where corrective measures are taken by the classroom teacher, no formal procedure  
5 is required. An inquiry into the incident to ensure that the offender is accurately identified, that he/she  
6 understands the nature of the offense, and that he/she knew the consequences of the offense for which  
7 he is accused.

8 For a severe offense where there is a possibility of suspension, the student shall be advised of the nature  
9 of his/her misconduct, questioned about it, and allowed to give an explanation.<sup>2</sup>

10 If at the time of the suspension, the principal or assistant principal determines that any offense has been  
11 committed which would justify a suspension for more than ten (10) days, he shall immediately refer the  
12 case to the director of schools.<sup>3</sup> The director of schools/designee shall convene the Disciplinary Hearing  
13 Authority (DHA) appointed by the board of education consisting of at least three (3) persons, but no  
14 more than the number of members of the board. The hearing shall be held no later than ten (10) school  
15 days after the beginning of the suspension. The notice of the time and place of this hearing shall be given  
16 in writing to the parent and principal by the director of schools/designee on the Hearing Authority.

17 When the decision is determined by the Disciplinary Hearing Authority, there must be a written record  
18 of the proceedings, including a summary of the facts and the reasons supporting the decision made by  
19 the Hearing Authority.

20 After the hearing, the DHA may:

- 21 1. Order removal of the suspension unconditionally;
- 22 2. Order removal of the suspension upon such terms and conditions as it deems reasonable;
- 23 3. Assign the student to alternative placement;
- 24 4. Suspend the student for a specified period of time; or
- 25 5. Request a review by the board of education.

26 If the suspension occurs during the last ten (10) days of any term or semester, the student may be  
27 permitted to take such final examinations or submit such required work as necessary to complete the  
28 course and instruction for that semester, subject to the conditions prescribed by the principal.

29 Students found guilty of violating the zero tolerance policy implemented by the board of education shall  
30 be subject to a one (1) calendar year suspension unless modified by the DHA or the director of schools  
31 or the board of education on appeal.

1 Within five (5) days of the decision of the Disciplinary Hearing Authority, the student or principal may  
2 appeal to the director of schools (unless the director participated in the decision of the Hearing  
3 Authority). In the event the director was a member of the DHA, the student or the principal may request  
4 a review by the board.

5 If the appeal is to the director of schools, the director shall review the record of the DHA and shall:

- 6 1. Affirm the decision of the Hearing Authority; or
- 7 2. Modify the decision to a lesser penalty; or
- 8 3. Request a hearing before the board.

9 Absent a timely appeal, the decision of the Hearing Authority or director of schools is final.

10 Within five (5) days of the decision of the director of schools (if applicable), the student or principal may  
11 request the Board to review the decision of the Hearing Authority or the director of schools. The board  
12 shall review the record and shall:

- 13 1. Affirm the decision; or
- 14 2. Modify the decision to a lesser penalty; or
- 15 3. Grant a hearing before the board.

16 If the board chooses to grant a hearing, it may:

- 17 1. Affirm the decision; or
- 18 2. Modify the decision in any manner; or
- 19 3. Impose a more severe penalty than the original decision.

20 The action of the board of education shall be final. However, in the event a student receives a suspension  
21 for more than thirty (30) calendar days, the director of schools shall have the authority to review the  
22 suspended student's progress under the terms of his suspension. If the director determines that there is  
23 clear and convincing evidence that the suspended student is contrite and the objectives of said suspension  
24 have been accomplished, the director shall have the authority to suspend the remaining portion of the  
25 student's suspension from school provided that said student does not commit another serious offense. In  
26 the event that said student is found guilty of another serious offense (more than ten (10) days suspension)  
27 then the student will serve the remaining balance of his suspension in addition to his new penalty.

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#### Legal References

1. *Ingraham v. Wright*, 430 U.S. 651 (1977)
2. *Goss v. Lopez*, 419 U.S. 565, (1975)
3. TCA 49-6-3401(c)(4)(A)-(B)

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#### Cross References

Code of Behavior and Discipline 6.300  
Interrogations and Searches 6.303  
Student Code of Conduct 6.313  
Suspension/Expulsion/Remand 6.316  
Disciplinary Hearing Authority 6.317

**6.318      ADMISSION OF SUSPENDED OR EXPELLED STUDENTS – *1<sup>st</sup> Reading***

Updates to this policy are to clarify the last paragraph and update references.

# Franklin Special Board of Education

Monitoring:  <b>Review: Annually, in April</b>	Descriptor Term:  <b>Admission of Suspended or Expelled Students</b>	Descriptor Code: <b>6.318</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>6.318</b>	Issued: <b>09/11/00</b>

- 1 The Board may deny admission of any student (except those in state custody) who has been expelled
- 2 or suspended from another school system in Tennessee or another state even though the student has
- 3 established residency in the system in which he/she seeks enrollment.
  
- 4 After a request for enrollment is made, the director of schools shall investigate the facts surrounding
- 5 the suspension/expulsion from the former school system and make a recommendation to the Board to
- 6 approve or deny the request.
  
- 7 The Board shall not deny enrollment beyond the length of imposed suspension/expulsion.
  
- 8 If the action of the Board is to deny admission, the director of schools shall, on behalf of the Board of
- 9 Education, notify the Commissioner of Education of the decision.
  
- 10 ~~Any school system that accepts enrollment of a student from another school system may dismiss the~~
- 11 ~~student~~ **A student may be dismissed** if it is determined subsequent to the enrollment that the student
- 12 has been suspended or expelled from the former school system.<sup>1</sup>

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Legal References

1. TCA 49-6-3401(f); 20 USCA § 1232g(b)(4), (h)

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Cross References

- School Admissions 6.203  
 Student Records 6.600

## Franklin Special Board of Education

Monitoring: <b>Review: Annually, in April</b>	Descriptor Term: <b>Admission of Suspended or Expelled Students</b>	Descriptor Code: <b>6.318</b>	Issued Date: <b>09/11/00</b>
		Rescinds: <b>6.318</b>	Issued: <b>11/09/98</b>

1 The Board may deny admission of any student (except those in state custody) who has been expelled  
2 or suspended from another school system in Tennessee or another state even though the student has  
3 established residency in the system in which he/she seeks enrollment.

4 After a request for enrollment is made, the director of schools shall investigate the facts surrounding  
5 the suspension/expulsion from the former school system and make a recommendation to the Board to  
6 approve or deny the request.

7 The Board shall not deny enrollment beyond the length of imposed suspension/expulsion.

8 If the action of the Board is to deny admission, the director of schools shall, on behalf of the Board of  
9 Education, notify the Commissioner of Education of the decision.

10 Any school system that accepts enrollment of a student from another school system may dismiss the  
11 student if it is determined subsequent to the enrollment that the student has been suspended or expelled  
12 from the former school system.<sup>1</sup>

---

Legal Reference:

1. TCA 49-6-3401 (f); 20 U.S.C.A. § 1232G (b)(4)(h)

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Cross References:

School Admissions 6.203  
Student Records 6.600-603

**6.400 PROMOTING STUDENT WELFARE – *1<sup>st</sup> Reading***

This policy revision request is to **replace** the following policies, acting as an overview for health and welfare of our students:

Guidance Program (6.400)  
Student Health Services (6.401)  
Student Psychological Services (6.406)  
Student Social Services (6.407)

Procedures and guiding principles in place for each heading in this policy will be moved to the procedures manual upon approval of this revision. Policies 6.401, 6.406 and 6.407 will be deleted if approved, and 6.400 will change names from Guidance Program to Promoting Student Welfare.

<b>Franklin Special Board of Education</b>			
Monitoring:  Review: Annually, in April	Descriptor Term:  <b>Promoting Student Welfare</b>	Descriptor Code: <b>6.400</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>6.400,6.401, 6.406,6.407</b>	Issued: <b>09/14/98, 06/14/10</b>

1 The Director of Schools shall develop procedures to promote and protect the health and welfare of  
2 students. These should provide, at a minimum, for the following:<sup>1</sup>

- 3 1. Student guidance services;
- 4 2. School health services;
- 5 3. School psychological services; and
- 6 4. School social work services.

7 The development of these programs and the scope of the services provided shall be consistent with  
8 state law.<sup>1</sup>

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Legal References

- 1. TRR/MS 0520-01-03-.08(1)

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Cross References

- Testing Program 4.700
- Acquired Immune Deficiency Syndrome 5.401
- Attendance 6.200
- Drug-Free Schools 6.307
- Physical Examinations and Immunizations 6.402
- Communicable Diseases 6.403
- Acquired Immune Deficiency Syndrome 6.404
- Medicines 6.405
- Reporting Child Abuse 6.409
- Student Suicide Prevention 6.415
  
- Student Guidance Program 6.400.1
- Student Health Services 6.400.2
- Student Psychological Services 6.400.3
- Student Social Services 6.400.4

<b>Franklin Special Board of Education</b>			
Monitoring:  <b>Review: Annually, in April</b>	Descriptor Term:  <b>Guidance Program</b>	Descriptor Code: <b>6.400</b>	Issued Date: <b>09/14/98</b>
		Rescinds: <b>JE</b>	Issued: <b>11/21/94</b>

- 1 Each school shall provide a comprehensive, developmental guidance program for all students through  
 2 the cooperative efforts of the principal, teachers school staff, parents and guidance counselors.<sup>1</sup>
- 3 The program of guidance services shall be sensitive to the specific needs of the populations enrolled in  
 4 each school and provide services appropriate for those students.
- 5 Generally, the program of guidance services shall include such services and activities as:
- 6 1. Provide group and individual activities assisting students in mastering typical  
 7 developmental tasks, enhancing interpersonal skills, and achieving personal adjustment;  
 8
  - 9 2. Orientation of parents, students, and school staff to guidance program services and  
 10 activities;  
 11
  - 12 3. Student and family referral to additional resources and agencies;  
 13
  - 14 4. Collection and maintenance of academic student data and records;  
 15
  - 16 5. Academic program planning and placement of students; and  
 17
  - 18 6. Maintenance of age appropriate educational and occupational information for use by  
 19 students, parents and teachers.
- 20 The classroom teacher, because of close contacts with the student, shall be a key person in the  
 21 guidance program.
- 22 The guidance department shall provide leadership in the guidance area and assist in the selection of  
 23 guidance resources and materials and in the administration and interpretation of individual or group  
 24 tests.
- 25 School counselors and administrators are authorized to work with agencies who may furnish special services to  
 26 students and parents.

Legal Reference: \_\_\_\_\_

Cross References: \_\_\_\_\_

1. TRR/MS 0520-1-3-.08(1)(b)

Testing Programs 4.700

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in May</b>	Descriptor Term:  <b>Student Health Services</b>	Descriptor Code: <b>6.401</b>	Issued Date: <b>09/14/98</b>
		Rescinds: <b>JGC</b>	Issued: <b>01/24/94</b>

- 1 The major objective of student health services is to protect and promote the health of the student. This  
2 responsibility is shared by all individuals and agencies in the community.
- 3 To obtain this objective, a safe, sanitary healthful school environment shall be provided.
- 4 The student health services program<sup>1</sup> shall include:
- 5 1. Identification of physical, mental or emotional characteristics of students which will prevent  
6 them from attaining their potentialities through public education;  
7
  - 8 2. Evidence of a complete medical examination of every student entering school for the first  
9 time;  
10
  - 11 3. Proof of immunization except those who are exempt by stature;  
12
  - 13 4. A medical examination as directed by the TSSAA of every student prior to participation in  
14 interscholastic athletics;  
15
  - 16 5. A cumulative health record;  
17
  - 18 6. A record for each student which contains information as to how and where to contact parents  
19 in case of emergency;  
20
  - 21 7. A report of each accident taking place while the student in under the jurisdiction of the  
22 school;  
23
  - 24 8. Plan for taking care of sick or injured students;  
25
  - 26 9. Procedures for reporting suspected child abuse or neglect;  
27
  - 28 10. Plan for dealing with communicable diseases;  
29
  - 30 11. Procedures for dispensing medication;  
31
  - 32 12. Teacher referral of students for available health service; and  
33

- 1 13. Method for evaluating criteria, including the extent and use of available health services based
- 2 upon the needs of students within the school.

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Legal Reference:

- 1. TRR/MS 0520-1-3-.08(c)(2)

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Cross References:

- Communicable Diseases 6.403
- Medicines 6.405

<h1>Franklin Special Board of Education</h1>			
Monitoring: <b>Review: Annually, in May</b>	Descriptor Term:  <b>Student Psychological Services</b>	Descriptor Code: <b>6.406</b>	Issued Date: <b>06/14/10</b>
		Rescinds: <b>6.406</b>	Issued: <b>09/14/98</b>

1 The director of schools will develop a program for making psychological services available to all  
2 students.<sup>1</sup> This program shall cooperate with other agencies in consultative screening and assessment  
3 services.

4 No school personnel shall conduct any mental health screenings, except as provided by law.<sup>2</sup>

5 School counselors shall respect the right of privacy of the students they counsel. Confidentiality shall  
6 be maintained by the counselor except:

- 7 1. Where there is a clear and present danger to the student or other persons:
- 8
- 9 2. To consult with another psychologist when it is in the best interests of the student; or
- 10
- 11 3. When the student and/or parent waives this privilege in writing.

12 When a counselor is in doubt about what information to release in a judicial proceeding, the counselor  
13 shall consult with the board attorney.

Legal Reference:  
1. TRR/MS 0520-1-3-.08(1)(c)  
2. TCA 49-2-124

Cross Reference:  
Testing Program 4.700

# Franklin Special Board of Education

Monitoring: Review: Annually, in May	Descriptor Term: <b>Student Social Services</b>	Descriptor Code: <b>6.407</b>	Issued Date: <b>09/14/98</b>
		Rescinds: <b>JGE</b>	Issued: <b>11/21/94</b>

1 Each school shall provide a social service program for all students through the cooperative efforts of  
2 the principal, teachers, parents and guidance counselor.<sup>1</sup>

3 The principal shall develop a program of social services which shall include such services and  
4 activities as:

- 5 1. Orientation of parents and students to the school program;
- 6
- 7 2. Student and parent referral and/or welfare provisions;
- 8
- 9 3. Collection and maintenance of student data and record systems;
- 10
- 11 4. Educational information for use by students, parents and teachers;
- 12
- 13 5. Conflict resolution techniques; and
- 14
- 15 6. Referral for parents and students to information and services for appropriate interventions  
16 such as drug abuse counseling, pregnancy counseling, and psychological services.

17 The classroom teacher, because of close contacts with students and parents shall be a key person in the  
18 social services program.

19 School counselors and administrators are authorized to work with agencies who may furnish special  
20 services to students and parents.

Legal Reference:

1. TRR/MS 0520-1-3-.08(1)(d)

**6.402      PHYSICAL EXAMINATIONS AND IMMUNIZATIONS – *1<sup>st</sup> Reading***

Updates to this policy are part of the Section 6 review, updating to current Tennessee Code Annotated language and references.

# Franklin Special Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: <b>Physical Examinations and Immunizations</b>	Descriptor Code: <b>6.402</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>6.402</b>	Issued: <b>10/08/12</b>

## 1 PHYSICAL EXAMINATIONS<sup>1</sup>

2 The principal shall ensure that there is a complete physical examination of each student prior to:

- 3 1. Entering school for the first time.<sup>2</sup> This applies to Pre-K, Kindergarten, **first grade** and other  
4 students for whom there is no health record<sup>1</sup>; and  
5
- 6 2. Participation as a member of any athletic team or in any other strenuous physical activity  
7 program.<sup>3</sup>

8 Cost of the examination shall be covered by the parent/guardian of the student. These records shall be  
9 on file in the principal's office.<sup>3</sup>

10 Screening tests ~~for vision, hearing, blood pressure, height and weight~~ as required by the Tennessee  
11 Department of Education and the Department of Health will be conducted. Parent(s)/guardian(s) will  
12 receive written notice of any screening result that indicates a condition that might interfere with their  
13 student's progress.

14 ~~In general,~~ The school district will not conduct physical examinations of a student without parental  
15 consent or by court order, unless the health or safety of the student or others is in question.<sup>4</sup>

## 16 IMMUNIZATIONS

17 No students entering school, including those entering kindergarten ~~or first grade~~, those from out-of-state,  
18 and those from nonpublic schools, will be permitted to enroll ~~(or attend)~~ without proof of immunization  
19 as determined by the Commissioner of Public Health.<sup>1,3 2,5</sup> It is the responsibility of the  
20 parent(s)/guardian(s) to have their children immunized and to provide such proof **by submitting a TN**  
21 **Immunization Certificate** to the principal of the school which the student is to attend.<sup>5</sup>

22 ~~Exceptions, in the absence of an epidemic or immediate threat thereof, will be granted to any child whose~~  
23 ~~parent or guardian shall claim that such measures conflict with his/her religious tenets and practices; or~~  
24 ~~due to medical reasons as determined by his/her physician. Religious or medical exemptions must be~~  
25 ~~documented on a "Tennessee Department of Health Certificate of Immunization" and must include~~  
26 ~~documentation of physical examination by a qualified healthcare provider.<sup>6</sup> REWRITTEN~~

27 **Exceptions will be granted to any student whose parent/guardian files with school authorities a signed,**  
28 **written statement that such measures conflict with the one of the following:**

1 1. His/her religious tenets and practices, in the absence of an epidemic or immediate threat thereof;<sup>6</sup>  
2 or

3  
4 2. Due to medical reasons if the student has a written statement from his/her doctor excusing  
5 him/her from such immunization.<sup>7</sup>

6 Proof of ~~exceptions~~ religious exemptions will be in writing and ~~filed in the same manner as other~~  
7 ~~immunization records~~, accompanied by a Tennessee Immunization Certificate documenting proof of a  
8 health examination by a licensed medical doctor (MD) or doctor of osteopathic medicine (DO). Proof  
9 of medical exemptions will be documented on a Tennessee Immunization Certificate signed by a  
10 physician (MD or DO) or the health department.

11 A list of transfer students shall be kept at each school ~~throughout the year~~ in order that their records  
12 may be monitored by the Department of Health ~~and Environment~~.

13

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#### Legal References

1. 20 USCA § 1232h(c)
2. TRR/MS 0520-01-03-.08(2)(a)
3. TRR/MS 0520-01-03-.08(2)(b)
4. Tennessee School Health Screening Guidelines,  
[https://www.tn.gov/content/dam/tn/education/esh/csh\\_school\\_health\\_screening\\_guidelines.pdf](https://www.tn.gov/content/dam/tn/education/esh/csh_school_health_screening_guidelines.pdf)
5. TCA 49-6-5001(a),(c)
6. TCA 49-6-5001(b)(2)
7. TCA 49-6-5001(c)(2)

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#### Cross References

- Promoting Student Welfare 6.400
- Vaccination(s) Refusal Due to Personal Religious Beliefs 6.402.1

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in May</b>	Descriptor Term: <b>Physical Examinations and Immunizations</b>	Descriptor Code: <b>6.402</b>	Issued Date: <b>10/08/12</b>
		Rescinds: <b>6.402</b>	Issued: <b>04/13/03</b>

## 1 **PHYSICAL EXAMINATIONS**

2 The principal shall ensure that there is a complete physical examination of each student prior to:

- 3 1. Entering school for the first time. This applies to pre-K, kindergarten, first grade and other
- 4 students for whom there is no health record;<sup>1</sup> and
- 5 2. Participation as a member of any athletic team or in any other strenuous physical activity
- 6 program.<sup>2</sup>

7  
8 Cost of the examination shall be borne by the parent or guardian of the student. These records shall be  
9 on file in the principal's office.<sup>3</sup>

10 Screening tests for vision, hearing, blood pressure, height and weight will be conducted.  
11 Parents/Guardians will receive written notice of any screening result that indicates a condition that  
12 might interfere or tend to interfere with a student's progress.

13 In general, the school district will not conduct physical examinations of a student without parental  
14 consent to do so or by court order, unless the health or safety of the student or others is in question.<sup>4</sup>

## 15 **IMMUNIZATIONS**

16 No students entering school, including those entering kindergarten or first grade, those from out-of-  
17 state and those from nonpublic schools, will be permitted to enroll (or attend) without proof of  
18 immunization, as determined by the Commissioner of Public Health.<sup>1,3</sup> It is the responsibility of the  
19 parents or guardians to have their children immunized and to provide such proof to the principal of the  
20 school which the student is to attend.<sup>5</sup>

21 Exceptions, in the absence of an epidemic or immediate threat thereof, will be granted to any child  
22 whose parent or guardian shall claim that such measures conflict with his/her religious tenets and  
23 practices; or due to medical reasons as determined by his/her physician. Religious or medical  
24 exemptions must be documented on a "Tennessee Department of Health Certificate of Immunization"  
25 and must include documentation of physical examination by a qualified healthcare provider.<sup>6</sup>

26 Proof of exceptions will be in writing and filed in the same manner as other immunization records.

27 A list of transfer students shall be kept at each school throughout the school year in order that their  
28 records can be monitored by the Department of Health and Environment.

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**Legal References:**

1. TRR/MS 0520-1-3-.08(2)(a); TCA 49-6-5004(a)
2. TRR/MS 0520-1-3-.08(2)(b)
3. TCA 49-6-5001(b)(1)
4. P.L. 107-110 Part F § 1061 (1)(D) & (2)(B) & (4)(B)
5. TCA 49-6-5001(a)
6. TCA 49-6-5001(b)(2)

**6.410 EMERGENCY CONTACT INFORMATION – *1<sup>st</sup> Reading***

In this revision request, the title changes from “Accidents and Illnesses” to better capture the intent of the policy, as well as bringing it up to practice. Information that is requested from the parent or guardian at yearly enrollment is now entered into Skyward. Procedures for the policy will be included in the procedure manual.

## Franklin Special Board of Education

Monitoring:  Review: Annually, in May	Descriptor Term:  <b>Emergency Contact Information</b>	Descriptor Code: <b>6.410</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>6.410</b>	Issued: <b>07/20/15</b>

1 Parent(s)/guardian(s) of all students shall provide the schools with an emergency contact information  
2 card with the following information:

3 1. Parents' location and phone number during the school day;

4 ~~2. The name, address and phone number of the student's physician(s);~~

5 ~~3. Directions in the event that medical treatment is needed;~~

6 4. Information concerning a student's particular physical disability or medical condition.

7 This card information will be required annually and will shall be kept on file in the principal's office.

8 If a student suffers an injury or becomes ill, the staff member in charge shall have the responsibility to  
9 render first-aid or ensure that it is rendered. In the event of serious injury or illness to a student, the  
10 parent(s) /guardian(s) will shall be notified as to whether to pick up the child at school or meet the child  
11 at the hospital. If the parent(s) cannot be reached, the student will be transported to the hospital  
12 emergency room and the physician identified by the parent(s) on the emergency medical authorization  
13 form will be notified of the accident. Efforts to notify the parent(s) will shall continue until they are  
14 reached.

15 Principals will shall inform the director of schools immediately of any serious injuries suffered by  
16 students while under jurisdiction of the school. A report of each accident taking place in a school will  
17 shall be filed in the offices of both the principal and the director. Forms for reporting accidents will shall  
18 be made available from the office of the director. In all accidents serious enough to require medical  
19 attention or requiring the student to be taken home, or in all cases that the staff member in charge deems  
20 desirable, reports will be made and filed as stated above.

21 ~~No student will be taken and left at home or sent home unless a parent, or someone designated by the  
22 parent(s), is at home to accept the responsibility of the student.~~

23 Parent(s)/guardian(s) who object to the procedures contained in this policy shall submit to the principal  
24 a written emergency plan for his approval.

25 The Director of Schools shall develop procedures to implement this policy.

\_\_\_\_\_  
Cross References

Incident Report 6.410.1

<b>Franklin Special Board of Education</b>			
Monitoring: <b>Review: Annually, in May</b>	Descriptor Term: <b>Accidents and Illnesses</b>	Descriptor Code: <b>6.410</b>	Issued Date: <b>07/20/15</b>
		Rescinds: <b>6.410</b>	Issued: <b>09/14/98</b>

1 Parent(s) of all students shall provide the schools with an emergency information card with the  
2 following information:

- 3           1. Parents’ location and phone number during the school day;
- 4           2. The name, address and phone number of the student’s physician(s);
- 5           3. Directions in the event that medical treatment is needed;
- 6           4. Information concerning a student’s particular physical disability or medical condition.

7 This card will be required annually and will be kept on file in the principal’s office.

8 If a student suffers an injury or becomes ill, the staff member in charge shall have the responsibility to  
9 render first-aid or ensure that it is rendered.

10 In the event of serious injury or illness to a student, the parent(s) will be notified as to whether to pick  
11 up the child at school or meet the child at the hospital. If the parent(s) cannot be reached, the student  
12 will be transported to the hospital emergency room and the physician identified by the parent(s) on the  
13 emergency medical authorization form will be notified of the accident. Efforts to notify the parent(s)  
14 will continue until they are reached.

15 Principals will inform the director of schools immediately of any serious injuries suffered by students  
16 while under jurisdiction of the school. A report of each accident taking place in a school will be filed  
17 in the offices of both the principal and the director. Forms for reporting accidents will be made  
18 available from the office of the director. In all accidents serious enough to require medical attention or  
19 requiring the student to be taken home, or in all cases that the staff member in charge deems desirable,  
20 reports will be made and filed as stated above.

21 No student will be taken and left at home or sent home unless a parent, or someone designated by the  
22 parent(s), is at home to accept the responsibility of the student.

23 Parents who object to the procedures contained in this policy shall submit to the principal a written  
24 emergency plan for his approval.

**6.500 STUDENTS WITH DISABILITIES – SPECIAL EDUCATION SERVICES -**

***1<sup>st</sup> Reading***

Updates to this policy align it with state law. Language has been provided by TSBA as part of their review of board policies that are required by law.

As an elementary and middle school district, placement of students in age appropriate classrooms and settings is a procedure that is followed throughout our district.

## Franklin Special Board of Education

Monitoring:  Review: Annually, in May	Descriptor Term:  <b>Students With Disabilities Special Education Services</b>	Descriptor Code: <b>6.500</b>	Issued Date: <b>07/17/17</b>
		Rescinds: <b>6.500</b>	Issued: <b>06/12/17</b>

1 All students with disabilities beginning at age three (3) and residing within the jurisdiction of the school  
2 district shall receive the benefit of a free appropriate public education (FAPE). Students with disabilities  
3 shall be educated with the general student population to the **maximum** extent appropriate as determined  
4 by the Individualized Education Program (IEP) team, and should be placed in separate or special classes  
5 only when the severity of the disability is such that education in general education classes, even with the  
6 use of supplementary aids and services, cannot be accomplished satisfactorily.<sup>1</sup>

7 Eligibility standards and options for special education and related services shall be based upon the  
8 criteria specified in state regulations.<sup>2</sup>

9 Students receiving special education services shall not be isolated or restrained, except as permitted by  
10 state law and regulations.<sup>3,4</sup> **The Director of Schools shall develop administrative procedures to govern**  
11 **the following:**

12 **1. Personnel authorized to use isolation and restraint;**

13 **2. Training requirements for personnel working with special education students; and**

14 **3. Incident reporting procedures.<sup>4</sup>**

15  
16  
17

---

#### Legal References

1. TCA 49-10-103(c)
2. TRR/MS 0520-01-09-.01
3. TCA 49-10-1301 *et seq.*
4. TRR/MS 0520-01-09-.23

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#### Cross References

Special Education 4.202  
Special Education Class Size 4.2021  
**Compulsory Attendance Ages 6.201**  
**Alternative Education 6.319**

<b>Franklin Special Board of Education</b>			
Monitoring: <b>Review: Annually, in May</b>	Descriptor Term: <b>Students With Disabilities Special Education Services</b>	Descriptor Code: <b>6.500</b>	Issued Date: <b>07/17/17</b>
		Rescinds: <b>6.500</b>	Issued: <b>06/12/17</b>

- 1 All students with disabilities beginning at age three (3) and residing within the jurisdiction of the school
- 2 district shall receive the benefit of a free appropriate public education (FAPE). Students with disabilities
- 3 shall be educated with the general student population to the extent appropriate as determined by the
- 4 Individualized Education Program (IEP) team, and should be placed in separate or special classes only
- 5 when the severity of the disability is such that education in general education classes, even with the use
- 6 of supplementary aids and services, cannot be accomplished satisfactorily.<sup>1</sup>
  
- 7 Eligibility standards and options for special education and related services shall be based upon the
- 8 criteria specified in state regulations.<sup>2</sup>
  
- 9 Students receiving special education services shall not be isolated or restrained, except as permitted by
- 10 state law and regulations.<sup>3</sup>

---

Legal References

1. TCA 49-10-103(c), (e)
2. TRR/MS 0520-1-9-.06 & .07
3. TCA 49-10-1301 to 1307; TRR/MS 0520-01-09-.23

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Cross References

- Special Education 4.202  
Special Education Class Size 4.2021

	FES					JES					LES					MES					PGES			
	Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg
Pre-Kindergarten (P3)	2	5	2	3.5		1	2	1	3.0		2	5	1	7.0		1	2	1	3.0		2	4	0	0
Pre-Kindergarten (P4)	9	12	1	21.0		13	12	1	25.0		8	13	2	10.5		10	10	2	10.0		12	7	1	19
Kindergarten	27	23	3	16.7		30	32	4	15.5		62	46	5	21.6		44	47	6	15.2		34	25	3	19.67
Pre-First	0	0	0	0.0		0	0	0	0.0		0	0	0	0.0		0	0	0	0.0		0	0	0	0
Grade 1	42	28	5	14.0		26	33	4	14.8		41	45	5	17.2		37	56	6	15.5		27	32	4	14.75
Grade 2	23	22	3	15.0		27	26	4	13.3		24	51	5	15.0		46	43	5	17.8		28	41	4	17.25
Grade 3	36	21	4	14.3		32	31	4	15.8		47	58	6	17.5		45	37	5	16.4		37	23	4	15
Grade 4	22	29	4	12.8		30	38	4	17.0		34	48	5	16.4		44	50	5	18.8		31	32	4	15.75
<b>Total Students</b>	<b>161</b>	<b>140</b>		<b>301</b>		<b>159</b>	<b>174</b>		<b>333</b>		<b>218</b>	<b>266</b>		<b>484</b>		<b>227</b>	<b>245</b>		<b>472</b>		<b>171</b>	<b>164</b>		<b>335</b>

Asian	7		3%			43		14%			20		4%			52		12%			7		2%	
Black	42		15%			82		27%			51		11%			43		10%			24		8%	
Hispanic-All Races	37		14%			79		26%			132		29%			77		17%			125		40%	
Native American	2		1%			0		0%			2		0%			1		0%			2		1%	
Hawaiian/Pacific Islander	1		0%			0		0%			2		0%			3		1%			0		0%	
White	184		67%			101		33%			249		55%			273		61%			152		49%	
<b>TOTAL WITHOUT PRE-K</b>	<b>273</b>					<b>305</b>					<b>456</b>					<b>449</b>					<b>310</b>			

	FIS					FMS					PGMS							
	Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg				
Grade 5	130	133	12	21.9											37	33	4	17.5
Grade 6	132	127	12	21.6											33	57	4	22.5
Grade 7						115	136	13	19.3						55	48	4	25.75
Grade 8						139	138	12	23.1						35	44	4	19.75
<b>Total Students</b>	<b>262</b>	<b>260</b>		<b>522</b>		<b>254</b>	<b>274</b>		<b>528</b>						<b>160</b>	<b>182</b>		<b>342</b>

Grade	Average Size
K-3	16.1
4-6	18.2
7-8	22.0

Asian	40		8%			29		5%							14		4%							
Black	84		16%			105		20%							14		4%							
Hispanic-All Races	129		25%			129		24%							133		39%							
Native American	4		1%			4		1%							3		1%							
Hawaiian/Pacific Islander	1		0%			3		1%							4		1%							
White	264		51%			258		49%							174		51%							
<b>TOTAL WITHOUT PRE-K</b>	<b>522</b>					<b>528</b>									<b>342</b>									
<b>TOTAL WITHOUT PRE-K</b>	<b>3185</b>				<b>TOTAL WITH PRE-K</b>	<b>3317</b>				<b>TOTAL PRE-K</b>	<b>132</b>													

FSSD Demographics - 12/17/2020

FRANKLIN SPECIAL SCHOOL DISTRICT  
Investment Report  
November 30, 2020

Local Government Investment Pool
----------------------------------

Interest Rate for November: .19%

General Investment Account	
Beginning Balance	\$ 29,945.28
Interest	4.68
Withdrawals	
Deposits	
Total Invested	\$ 29,949.96
Debt Service Investment Account	
Beginning Balance	\$ 830.29
Interest	0.13
Withdrawals	
Deposits	
Total Invested	\$ 830.42
Capital Projects Investment Account	
Beginning Balance	\$ 2.69
Interest	-
Withdrawals	-
Deposits	-
Total Invested	\$ 2.69
Construction Investment Account	
Beginning Balance	\$ 26,477,519.40
Interest	4,095.11
Withdrawals	(583,761.99)
Deposits	-
Total Invested	\$ 25,897,852.52

FRANKLIN SPECIAL SCHOOL DISTRICT  
Investment Report  
November 30, 2020

First Tennessee Bank
----------------------

General Purpose Checking	
Beginning Balance	\$ 452,911.34
Receipts	4,617,921.02
Receipts - Loan from First Horizon (Tax Anticipation)	1,500,000.00
Receipts - Loan fr Debt	
Interest	199.77
Transfer from Investments	
Transfer to Investments	
Pmt of Tax Anticipation Loan First Horizon	
Loan to - Debt	(674,000.00)
Disbursements	(4,345,332.23)
Ending Balance	\$ 1,551,699.90
Debt Service Checking	
Beginning Balance	\$ 33,150.64
Receipts	252,691.62
Receipts - Loan Payment fr GP	674,000.00
Interest	7.19
Transfer from Investments	
Transfer to Investments	
Loan to GP	
Disbursements	(958,895.52)
Ending Balance	\$ 953.93
Capital Projects Checking	
Beginning Balance	\$ 69,735.39
Receipts	65,582.73
Interest	10.41
Loan fr Debt Service	
Transfer from GP Loan	
Reimb fr GP-Exp	
Disbursements	(6,626.53)
Ending Balance	\$ 128,702.00
Construction Checking	
Beginning Balance	\$ 26,255.42
Receipts	
Interest	5.95
Transfer fr Investments	583,761.99
Transfer to Investments	
Disbursements	(583,761.99)
Ending Balance	\$ 26,261.37

Fnd T	Acct	Obj	Prj	Loc	Prq	Acct	2020-21		2020-21		2020-21		Uncollected
							Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
141						General Purpose							
141 R	40110	---	---	---	---	Current Year Property Tax	13,356,309.00	0.00	13,356,309.00	908,483.71	1,135,480.64	12,220,828.36	
141 R	40120	---	---	---	---	Trustee's Collections Prior Ye	80,000.00	0.00	80,000.00	6,224.40	67,502.93	12,497.07	
141 R	40130	---	---	---	---	Circuit Clerk/Cem-Prior Year	40,000.00	0.00	40,000.00	3,427.13	27,414.66	12,585.34	
141 R	40140	---	---	---	---	Interest & Penalty	20,000.00	0.00	20,000.00	833.99	7,150.38	12,849.62	
141 R	40161	---	---	---	---	Payments In Lieu Of Taxes-Tva	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	40163	---	---	---	---	Payments In Lieu Of Taxes-Othe	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	
141 R	40210	---	---	---	---	Local Option Sales Tax	5,974,000.00	0.00	5,974,000.00	544,612.70	2,620,436.06	3,353,563.94	
141 R	40275	---	---	---	---	Mixed Drink Tax (ST)	105,000.00	0.00	105,000.00	11,153.39	34,571.06	70,428.94	
141 R	40350	---	---	---	---	Interstate Telecomm Tax	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	40610	---	---	---	---	Current Year Property Tax	17,229,242.00	0.00	17,229,242.00	913,698.30	1,144,771.43	16,084,470.57	
141 R	40620	---	---	---	---	Prior Year Property Tax	100,000.00	0.00	100,000.00	2,464.84	128,602.23	-28,602.23	
141 R	40630	---	---	---	---	Interest & Penalty	25,000.00	0.00	25,000.00	368.29	12,705.54	12,294.46	
141 R	40640	---	---	---	---	Pick-Up Taxes	35,000.00	0.00	35,000.00	8,077.52	64,272.10	-29,272.10	
141 R	41110	---	---	---	---	Licenses & Permits	500.00	0.00	500.00	108.64	355.23	144.77	
141 R	43511	---	---	---	---	Tuition-Regular Day Students	30,000.00	0.00	30,000.00	0.00	15,551.00	14,449.00	
141 R	43513	---	---	---	---	Tuition-YSI	349,540.00	0.00	349,540.00	0.00	0.00	349,540.00	
141 R	43517	---	---	---	---	Tuition-Other	28,000.00	0.00	28,000.00	24,912.00	56,512.00	-28,512.00	
141 R	43570	---	---	---	---	Receipts From Individual Schoo	40,000.00	0.00	40,000.00	148.30	205.30	39,794.70	
141 R	43990	---	---	---	---	Other Charges For Services	10.00	0.00	10.00	0.00	0.00	10.00	
141 R	44110	---	---	---	---	Interest Earned	50,000.00	0.00	50,000.00	0.00	1,967.95	48,032.05	
141 R	44120	---	---	---	---	Lease/Rentals	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00	
141 R	44146	---	---	---	---	E-Rate Funding	34,900.00	0.00	34,900.00	0.00	0.00	34,900.00	
141 R	44170	---	---	---	---	Miscellaneous Refunds	10,000.00	0.00	10,000.00	39,109.23	94,635.66	-84,635.66	
141 R	44520	---	---	---	---	Insurance Recovery	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	44530	---	---	---	---	Sale of Equipment	1,500.00	0.00	1,500.00	0.00	6,450.00	-4,950.00	
141 R	44540	---	---	---	---	Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	44570	---	---	---	---	Contributions & Gifts	0.00	0.00	0.00	991.09	13,120.90	-13,120.90	
141 R	44990	---	---	---	---	Other Local Revenue	2,000.00	0.00	2,000.00	5.27	36.65	1,963.35	
141 R	46511	---	---	---	---	Basic Education Program	14,845,000.00	0.00	14,845,000.00	1,484,500.00	7,422,500.00	7,422,500.00	
141 R	46515	---	---	---	---	Early Childhood Education	304,603.00	0.00	304,603.00	23,620.56	91,735.53	212,867.47	
141 R	46590	---	---	---	---	Other State Education Funds	138,510.00	0.00	138,510.00	58,020.36	80,400.89	58,109.11	
141 R	46592	---	---	---	---	Internet Connectivity	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	46610	---	---	---	---	Career Ladder	100,000.00	0.00	100,000.00	0.00	41,837.62	58,162.38	
141 R	46612	---	---	---	---	Extended Contracts	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	46850	---	---	---	---	Mixed Drink Tax	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	46980	---	---	---	---	Other State Grants	0.00	0.00	0.00	0.00	0.00	0.00	
141 R	47143	---	---	---	---	Ed Of Handicap_IDEA	0.00	0.00	0.00	0.00	170,249.03	-170,249.03	
141 R	47145	---	---	---	---	IDEA Preschool	0.00	0.00	0.00	0.00	54,987.50	-54,987.50	

Fnd T Acct	Obj	Prj	Loc	Prj Acct	2020-21		2020-21		2020-21		Uncollected Balance
					Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity		
141				General Purpose							
141 R 47304				Remote Technology Grant	0.00	0.00	0.00	0.00	137,213.89		-137,213.89
141 R 47590				Other Federal Through State	0.00	0.00	0.00	3,650.84	17,027.19		-17,027.19
141 R 48130				CONTRIBUTIONS	0.00	0.00	0.00	0.00	300.00		-300.00
141 R 48990				Other-Citizens Group	26,000.00	0.00	26,000.00	0.00	1,292.88		24,707.12
141 R 49700				Insurance Recovery	0.00	0.00	0.00	0.00	0.00		0.00
141 R 49800				Transfers In	60,000.00	0.00	60,000.00	0.00	0.00		60,000.00
141				General Purpose	53,060,114.00	0.00	53,060,114.00	4,034,410.56	13,449,286.25		39,610,827.75

Fnd I	Acct	Obj	Prj	Loc	Prg	Acct	2020-21	2020-21	December	2020-21	2020-21	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	
General Purpose													
141	E	71100					26,882,100.00	26,890,053.00	2,199,350.41	10,283,585.55	39,493.14	16,566,974.31	
									0.00	44,482.75	0.00	40,517.25	
									471,030.49	2,174,442.78	190,869.34	3,550,028.88	
									0.00	884.67	0.00	-884.67	
									59,075.60	279,143.76	896.57	456,100.67	
									93,981.25	445,407.09	5,413.81	711,908.10	
									227,929.21	1,089,361.22	19,838.72	1,720,810.06	
									104,572.62	491,706.91	88,105.18	785,704.91	
									62,520.33	568,901.23	56,687.53	512,995.24	
									87,277.78	556,672.82	227,954.50	713,670.68	
									34,086.09	193,271.39	17,191.93	258,945.68	
									288,300.32	1,574,033.28	43,607.21	1,916,706.51	
									56,260.90	320,706.94	1,698.50	365,288.56	
									24,470.49	146,058.89	3,959.80	220,000.31	
									204,683.37	1,538,615.29	109,396.79	1,729,828.92	
									107,055.12	398,434.64	86,065.52	165,836.84	
									133,931.89	683,095.08	105,538.22	1,201,270.70	
									13,660.46	62,372.94	7,525.18	82,320.88	
									0.00	0.00	0.00	0.00	
									0.00	0.00	0.00	349,540.00	
									47,964.84	211,773.41	324.98	529,530.61	
									0.00	0.00	0.00	0.00	
									36,108.45	108,292.45	108,440.55	0.00	
									8,470.55	14,911.22	3,921.45	14,158.33	
									0.00	0.00	0.00	0.00	
									4,360,730.17	21,186,154.31	1,116,928.92	31,891,252.77	

Fnd I Acct	Obj	Prj	Loc	Prj	Acct	2020-21 Original Budget	2020-21 Budget Revisions	2020-21 Revised Budget	December 2020-21 Monthly Activity	2020-21 FYTD Activity	Uncollected Balance
Federal Programs											
142	R	47141			Title I Part A	396,216.00	89,863.80	486,079.80	18,326.08	109,316.66	376,783.14
142	R	47143			Ed Of Handicap IDEA	829,142.00	57,436.89	886,578.89	58,269.28	233,320.40	653,258.49
142	R	47145			IDEA Preschool	24,191.00	14,109.16	38,300.16	1,552.67	8,284.83	30,015.33
142	R	47146			Title III Part A	45,204.00	26,928.31	72,132.31	4,458.48	16,025.42	56,106.89
142	R	47147			Title IV Safe & Drug-Free Scho	28,534.00	-26.00	28,508.00	0.00	5,500.00	23,008.00
142	R	47149			Title X McKinney-Vento	0.00	0.00	0.00	0.00	0.00	0.00
142	R	47189			Title II Part A	89,822.00	109.34	89,931.34	0.00	35,200.72	54,730.62
142	R	47301			ESSER Grant	0.00	388,870.40	388,870.40	4,317.26	346,549.36	42,321.04
142	R	47303			LEA Reopening Grant	0.00	60,000.00	60,000.00	26,150.00	60,000.00	0.00
142	R	47306			Emergency Loss of Income Grant	0.00	0.00	0.00	0.00	194,878.00	-194,878.00
142	R	47311			First To The Top	0.00	0.00	0.00	0.00	0.00	0.00
142	R	47590			Other Federal Through State	0.00	0.00	0.00	0.00	0.00	0.00
142	R	47990				0.00	0.00	0.00	0.00	0.00	0.00
142	R	49800			Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
142					Federal Programs	1,413,109.00	637,291.90	2,050,400.90	113,073.77	1,009,075.39	1,041,325.51

Fnd I	Acct	Obj	Prj	Loc	Prg	Acct	2020-21		December 2020-21		2020-21		Encumbered		Unencumbered	
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance				
Federal Programs																
142	E	71100					318,631.00	607,446.55	99,189.87	514,061.92	22,737.00	70,647.63				
						Regular Education Program			67,003.31	278,052.37	35,270.10	559,140.31				
142	E	71200				Special Education Program	801,250.00	872,462.78	0.00	0.00	0.00	19,959.07				
						Health Services	15,984.00	19,959.07								
142	E	72120				Other Student Support	2,394.00	190,897.03	13,373.69	60,626.22	21.91	130,248.90				
						Regular Instruction Program	200,246.00	197,929.07	3,324.50	58,171.14	40,021.28	99,736.65				
142	E	72210				Special Education Instruction	7,585.00	25,618.00	3,872.66	8,130.27	460.00	17,027.73				
						TECHNOLOGY	0.00	70,950.00	4,639.33	45,053.49	15,635.39	10,261.12				
142	E	72250				Transportation	17,164.00	16,375.53	1,372.48	6,186.67	0.00	10,188.86				
						Operating Transfer	49,855.00	48,762.87	0.00	0.00	0.00	48,762.87				
142	E	99100				Federal Programs	1,413,109.00	2,050,400.90	192,775.84	970,282.08	114,145.68	965,973.14				



Fund	T Acct	Obj	Prj	Loc	Prq	Acct	2020-21		December 2020-21		2020-21	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity			
143													
143	E	73100					2,336,363.00	2,336,363.00	148,709.79	148,709.79	815,681.66	732,925.98	787,755.36
143	-						2,336,363.00	2,336,363.00	148,709.79	148,709.79	815,681.66	732,925.98	787,755.36

Food Service

Food Supplies

Food Service

2020-21		2020-21		2020-21		2020-21		2020-21		2020-21	
Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Uncollected	Balance					
146	Community Service (MAC)										
146 R 43581	Community Services Fees	1,516,200.00	0.00	1,516,200.00	19,645.97	366,070.63	1,150,129.37				
146 R 43584	Registration Fees-School Year	32,150.00	0.00	32,150.00	0.00	18,320.00	13,830.00				
146 R 43585	Registration Fees-Summer	10,750.00	0.00	10,750.00	0.00	140.00	10,610.00				
146 R 43990	Other Charges For Services	0.00	0.00	0.00	50.00	50.00	-50.00				
146 R 44120	Lease/Rentals	33,912.00	0.00	33,912.00	2,826.00	16,956.00	16,956.00				
146 R 44170	Miscellaneous Refunds	36,000.00	0.00	36,000.00	0.00	0.00	36,000.00				
146 R 44570	Contributions & Gifts	500.00	0.00	500.00	0.00	0.00	500.00				
146 R 46590	Other State Education Funds	0.00	80,231.00	80,231.00	2,781.55	23,401.10	56,829.90				
146	Community Service (MAC)	1,629,512.00	80,231.00	1,709,743.00	25,303.52	424,937.73	1,284,805.27				

Fund	T Acct	Obj	Prj	Loc	Prg	Acct	2020-21		December 2020-21		FYTD Activity	Encumbered Amount	Unencumbered Balance
							Original Budget	Revised Budget	Monthly Activity	Monthly Activity			
146													
146	E 73300					Community Service	1,317,100.00	1,397,331.00	97,055.50	97,055.50	528,934.29	7,802.85	860,593.86
146	E 99100					Community Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146						Operating Transfer	1,317,100.00	1,397,331.00	97,055.50	97,055.50	528,934.29	7,802.85	860,593.86



Fnd T	Acct	Obj	Prj	Loc	Prg	Acct	2020-21		December 2020-21		2020-21	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity			
156													
	156 E	72310					113,062.00	113,062.00	6,009.84	6,009.84	9,689.09	0.00	104,372.91
	156 E	82130					2,890,000.00	2,890,000.00	0.00	0.00	0.00	0.00	2,890,000.00
	156 E	82230					2,422,168.00	2,422,168.00	0.00	0.00	958,895.52	0.00	1,463,272.48
	156 E	82330					5,000.00	5,000.00	0.00	0.00	300.00	0.00	4,700.00
	156 -						5,430,230.00	5,430,230.00	6,009.84	6,009.84	967,884.61	0.00	4,462,345.39

Debt Service

Board Of Education Services  
Principal  
Interest  
Other Debt Service  
Debt Service

2020-21 2020-21 2020-21 2020-21 2020-21 2020-21 2020-21 2020-21 2020-21

Original Budget Budget Revisions Revised Budget Monthly Activity FYTD Activity Uncollected

177 Capital Projects Balance

2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21
Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Uncollected			
177 R 40210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177 R 40390	900,000.00	0.00	900,000.00	0.00	284,202.11	615,797.89		
177 R 44110	251,200.00	0.00	251,200.00	0.00	27,952.80	223,347.20		
177 R 44530	0.00	0.00	0.00	0.00	0.00	0.00		
177 R 44570	0.00	0.00	0.00	0.00	0.00	0.00		
177 R 44990	0.00	0.00	0.00	0.00	0.00	0.00		
177 R 45530	0.00	0.00	0.00	0.00	0.00	0.00		
177 R 48130	0.00	0.00	0.00	0.00	0.00	0.00		
177 R 49100	0.00	0.00	0.00	0.00	56,954.58	-56,954.58		
177 -	1,151,200.00	0.00	1,151,200.00	0.00	369,009.49	782,190.51		



End T Acct	Obj	Prj	Loc	Prg	Acct	2020-21 Original Budget	2020-21 Budget Revisions	2020-21 Revised Budget	December 2020-21 Monthly Activity	2020-21 FYTD Activity	Uncollected Balance
						65,322,634.00	717,522.90	66,040,156.90	4,485,777.32	16,399,252.80	49,640,904.10
Grand Revenue Totals											

Number of Accounts: 286

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

End T Acct	Obj	Pri	Lcc	Frg	Acct	2020-21 Original Budget	2020-21 Revised Budget	December 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unencumbered Balance
						89,610,638.00	90,328,160.90	5,857,998.00	27,251,910.62	18,571,066.99	44,505,183.29
Grand Expense Totals											

Number of Accounts: 3331

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Comparison of Sales Tax Revenue**

**FY 2019-20 to FY 2020-21**

		Actual Revenue -		Increase (Decrease)			
Received	For the	Sales Tax		\$ Change		% Change	
		During	Month of	FY 2019-2020	FY 2020-2021	Month-to-Month	Year-to-Date
Aug	May	\$ 493,498	\$ 486,669	\$ (6,829)	\$ (6,829)	-1.4%	-1.4%
Sep	June	507,478	533,432	\$ 25,954	\$ 19,125	5.1%	1.9%
Oct	July	493,500	523,021	\$ 29,521	\$ 48,646	6.0%	3.3%
Nov	Aug	505,911	532,701	\$ 26,790	\$ 75,436	5.3%	3.8%
Dec	Sept	492,597	544,613	\$ 52,016	\$ 127,451	5.4%	5.1%
Jan	Oct	514,543	550,255	\$ 35,712	\$ 163,163	5.2%	5.4%
Feb	Nov	542,968					
Mar	Dec	744,403					
Apr	Jan	479,353					
<b>ADA Adjustment</b>		(67,495)					
May	Feb	439,802					
June	March	479,700					
July	April	426,422					
<b>Total YTD</b>		<b>\$ 6,052,681</b>	<b>\$ 3,170,691</b>	<b>\$ 163,163</b>			
<b>FY 2020-2021 Budgeted Total</b>			<b>\$ 5,974,000</b>				
<b>Actual Over (Under) Budget</b>			<b>\$ (2,803,309)</b>				
<b>% of Budget Received YTD</b>			<b>53.1%</b>				