

Board of Education Regular Meeting

January 10, 2022 6:30 PM

Johnson Elementary School, 815 Glass Lane, Franklin, Tennessee 37064

- 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. **Board of Distinction 2021-2023**
 - III.3. **Good News**
- IV. **PUBLIC INPUT**
- V. **REPORTS/PRESENTATIONS/DISCUSSIONS**
 - V.1. **Teaching & Learning Spotlight**
 - V.2. **Construction Report**
 - V.3. **State of the District Annual Report FY 2020-21**
 - V.4. **~~Derek Young Culture Strategies and Retreat~~**
 - V.5. **COVID Update**
- VI. **APPROVAL OF BOARD AGENDA**
- VII. **APPROVAL OF CONSENT AGENDA**
 - VII.1. **Minutes of Board Meeting dated November 8, 2021**
 - VII.2. **Minutes of Special Called Meeting dated November 29, 2021**
 - VII.3. **Minutes of Work Session dated November 29, 2021**
 - VII.4. **~~Minutes of Retreat / Work Session January 8, 2022~~**
 - VII.5. **Overnight Field Trip Request - PGMS Competition Cheerleaders to Nationals in Orlando**
- VIII. **BUSINESS BEFORE THE BOARD**
 - VIII.1. **Audit Reports FY 2020-21**
 - VIII.2. **Calendar FY 2022-23**

VIII.3. **Approval of Central Office Complex Construction - Phase I (Maintenance & Transportation Building)**

VIII.4. **Policy Revision: Director of Schools Recruitment and Selection (5.801) - *2nd Reading***

VIII.5. **Policy Revision: Attendance of Non-Resident Students (6.204) - *1st Reading***

IX. **DIRECTOR OF SCHOOLS REPORT**

X. **UPDATES**

X.1. **Teaching and Learning**

X.2. **Finance and Administration**

XI. **ANNOUNCEMENTS**

XII. **ADJOURNMENT**

Franklin Special Board of Education

Monitoring: Review: Annually, in July	Descriptor Term: Appeals to and Appearances Before the Board	Descriptor Code: 1.404	Issued Date: 08/08/16
		Rescinds: 1.404	Issued: 09/14/98

1 APPEALS TO THE BOARD

2 Any matter relating to the operation of the school system may be appealed to the Board. However, the Board
3 desires that all matters be settled at the lowest level of responsibility and will not hear complaints or concerns
4 which have not advanced through the proper administrative procedure from the point of origin. If all steps of the
5 administrative procedure have been pursued and there is still a desire to appeal to the Board, the matter shall be
6 referred in writing to the office of the director of schools and the Board shall determine whether to hear the appeal.

7 APPEARING BEFORE THE BOARD

8 Individuals desiring to appear before the Board must submit a written request with descriptive materials to the
9 office of the director of schools six (6) days before the meeting. If the request is approved by the Executive
10 Committee, the item will be placed on the agenda. Individuals placed on the agenda will be recognized at the
11 beginning of the meeting and given time to speak when their topic of interest is addressed on the agenda. All
12 requests submitted will be included in the board packet.

13 If an individual wishes to address the Board on an item on the agenda, he/she may sign up on the form provided
14 before the beginning of the board meeting to request time to speak. Delegations must select only one individual
15 to speak on their behalf unless otherwise determined by the Board.

16 The chair may recognize individuals not on the agenda for remarks to the Board if it is determined that such is in
17 the public interest. A majority vote of members present can overrule the decision of the chair. Recognition of
18 individuals who are not citizens of the school system is to be determined by a majority vote of the Board.

19 Individuals speaking to the Board shall address remarks to the chair and may direct questions to individual board
20 members or staff members only upon approval of the chair. Each person speaking shall state his name, address,
21 and subject of presentation. Remarks will be limited to three (3) minutes unless time is extended by the Board.
22 The chair shall have the authority to terminate the remarks of any individual who is disruptive or does not adhere
23 to Board rules.¹ Members of the Board and the director may have the privilege of asking questions of any person
24 who addresses the Board.

25 Individuals desiring additional information about any item on the agenda shall direct such inquiries to the office
26 of the director of schools.

Legal References

1. TCA 39-17-306

Cross References

- School Board Meetings 1.400
- Agendas 1.403
- Complaints About School Personnel 5.502

FSSD Teaching and Learning

Excellence in Teaching and Learning for All



Date: January 1, 2022
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:

The events of the past 22 months have greatly impacted every single educator and staff person in the FSSD, and this is certainly the case with the role and responsibilities of Summer Carlton, Curriculum and Professional Learning Supervisor. With respect to her oversight of curriculum development and implementation, digital resources and communications have long been district staples, but the requirement for them to be of the highest quality and easily accessible has taken on new urgency. Even with the majority of instruction taking place in person this school year, we must remain ready to meet the learning needs of students and families in a variety of circumstances. Along these same lines, Summer's coordination and monitoring of teacher, paraprofessional, and administrator professional learning, already a FSSD priority, has taken on dimensions of which we never dreamed. This is very much a conceptual endeavor that necessitates both immediate and long-term perspectives.



On the logistical side, Summer administers the Frontline Professional Growth portal, through which teachers and staff register for sessions and courses, and in which teachers track their professional learning hours each year. Summer's facilitation of curriculum and professional learning discussions with teachers, paraprofessionals and administrators is accomplished primarily through the lunch and learn/discuss and design process, in which Summer and myself visit each school three times a year to meet with a team of teachers, staff, and school administrators. Further, Summer coordinates the professional learning for and support of our school-based math coaches, and co-coordinates with Dr. Looney the ongoing collaboration between the math and literacy coaches.

Based on the Tennessee Department of Education's timeline and guidelines, Summer coordinates the textbook adoption process. For the most recent core content area adoptions (social studies and

English language arts), this has included a day-long “caravan” during which publishers present the available textbook options to the textbook adoption committee, which is comprised of teachers, school administrators, and parents. Summer also manages textbook purchases, implementation, and related professional learning. She supports the implementation and, as needed, the refurbishment of supplies for science kits and related resources at all campuses, and coordinates the STEM initiative for grades 5-8, the curricula for the Summer Learning Camp and the STREAM Camps, and the use of pilot elementary STEM materials at some schools, utilizing the *A World in Motion* resources (provided by SAE International and sponsored by Nissan). Additionally, Summer regularly collaborates with teachers and school administrators to review and revise curriculum pacing guides, syllabi, report cards, and progress reports.

In the aspect of her role connected to federal programs, Summer oversees expenditures and reporting for Title IIA (teacher and administrator professional learning). She manages local professional learning funds and the Young Scholars Institute budget. Speaking of Young Scholars, Summer assists in the overall coordination of the program as well.

Finally, Summer is responsible for ensuring state-required, annual youth suicide prevention, human trafficking, and child abuse prevention trainings occur at all buildings for all employees. Each of these are now accomplished individually and digitally, at times selected by each employee.

Please welcome Summer this evening, as she shares a summary about the January 3 district professional learning day.

Instructional Technology – Josh Bracamontes **Teacher and Student Support**

- Recently, Mr. Bracamontes enjoyed the experience of teaching lessons in classrooms across the district ranging in grade levels from kindergarten through four and accelerated learning. Topics included historical figures in Tennessee, presidents of the United States, the origins of Thanksgiving, and time order words such as *ago*, *present*, and *future*. These lessons were an opportunity to model proper implementation of district-provided digital curriculum and instructional best practices. These engagements have been well received, informative, and enjoyable for all involved.

Curriculum Associates Success

- Members of the Teaching and Learning team engaged in a virtual meeting with corporate representatives from Curriculum Associates to detail the people, processes, and philosophical underpinnings that have driven the FSSD’s successful implementation of i-Ready. Having recognized the incredible successes of our students and teachers, representatives from Curriculum Associates reached out to the district to initiate this conversation. By telling the story of the FSSD’s success, students around the country will benefit from enhanced i-Ready implementation by their districts. It is our honor to positively impact students across the nation.

Tennessee Educational Technology Conference (TETC)

- From December 1-3, the Instructional Technology team attended TETC, an annual conference that is always packed with information critical to the work within their purview. Along with enlightening sessions, the opportunity to network with and learn from colleagues from across the state, as well as the chance to review the latest updates, additions, and other changes from instructional technology vendors, this conference is one of the greatest professional

learning opportunities for all who attend. This year, the Instructional Technology team sponsored conference attendance for all building-level instructional technology leaders, as well as school administrators who elected to attend.

Curriculum & Professional Learning – Summer Carlton

Quarter 2 Lunch & Learn/Discuss & Design Meetings

- Throughout the months of November and December, Mrs. Carlton and Dr. Decker met with committees at each campus for the Quarter Two Lunch & Learn/Discuss & Design meetings. 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 & Design was curricular needs and supports.

Results Coaching Global - Level 1: Leadership Coaching for High Performance

- Mrs. Carlton attended a four-day leadership coaching professional learning in the Dallas, Texas area facilitated by Results Coaching Global. Coaching is an incredibly powerful way for educational leaders to make an immediate significant impact in the schools/district they lead. Coaching has been proven to transform relationships, increase learning, and dramatically change school cultures. This seminar is designed specifically for district and school leaders who are committed to engaging in conversations that lead to transformational changes.
- Essential components of this highly successful seminar include:
 - Principles of effective leadership coaching
 - Coaching language that produces reflective practice and increased performance
 - Effective coaching behaviors of committed listening, paraphrasing, and presuming positive intent
 - Feedback that empowers, encourages, and effectively communicates
 - Coaching labs designed to accelerate knowledge and skill acquisition

Communications – Susannah Gentry

Be Nice Week

- The organization of students and Be Nice student ambassadors, as well as the decoration of the floats for the city of Franklin's Veterans Day parade, held November 11, was a big part of Susannah's focus in November. A special thank you to Mrs. Jennifer Alvarado, art teacher at Franklin Elementary School, who created the banners for the student ambassador trailer. Also, thanks to Chip Sternenberg for pulling the float in the parade.
- Be Nice Week, November 8-12, was fantastic, with the schools all sharing fun and innovative ways that they were spreading the message of kindness in their classrooms and hallways! Some even stood along their school properties "sprinkling happiness" to all who passed by with signs of inspiration and encouragement.
- Another district-wide project during Be Nice Week was the "Nickels for Nook" change drive to benefit the NOOK, our non-profit partner that assists our students with urgent needs. All schools rose to the challenge and the "golden sock" will soon be awarded.

Communication Items

- Susannah coordinated press for several events, including a Channel 5 News story on our therapy dogs, the 10,000 Flowers art project at Franklin Elementary, Be Nice activities and events at Freedom Middle, and Guys with Ties at Franklin Elementary.
- District communications to our families have included bus changes, ongoing district COVID protocols in response to legislation and federal court orders, as well as an opportunity to participate in the state's Ready4K text messaging program that promotes learning at home.
- Work continues on the Legacy Gallery, including the gathering of information, historical items, audio and video that will be incorporated in this special showcase.

Attendance – Celby Glass

Skyward Discipline

- A component of Skyward is a discipline documentation platform in which administrators and teachers will enter proper coding for certain discipline incidents. Drew Bingham and Celby met with the 5-8 school administrators and instructional technology specialists Amber Whitley and Shelly Robinson to familiarize them with this Skyward feature. The implementation of Skyward Discipline was initiated shortly before the advent of COVID-19, and was halted due to the pandemic. Next, Celby, the new database manager, and the instructional technology specialists will train the building level instructional technology leaders (BLITLs) on Skyward Discipline, and the BLITLs will provide training for teachers.

Community Partnerships

- Per Dr. Snowden's request, Celby has been participating in a weekly Zoom call with local mayors and city administrators as well as the Williamson Medical Center, Williamson County Health Department, and Williamson County Emergency Management. Beginning in 2022, this virtual meeting will likely be less frequent. During this regular Zoom meeting, COVID updates and statistics are provided and agencies share any new information that would be pertinent for the group to know.

Student Support Services – Lee Kirkpatrick

Central Office Annex Updates

- As we continue the *Be Nice spirit* throughout the school year, we acknowledge the hard work of Amanda Parks, MAC Supervisor, and Feed America First. Through their partnership, on November 15, 25 large food boxes (that included Thanksgiving turkeys) were loaded into vehicles by the Centennial High School football team and delivered to families in need. Special thanks to Bethlehem United Methodist Church in Grassland for purchasing the Thanksgiving turkeys!
- On November 16 the United Way of Greater Nashville distributed more than 800 food containers from the annex. Each food box contained a \$25 grocery gift card to supplement the contents of the food boxes. The district is so grateful to partner with local non-profit organizations and communities of faith to extend the spirit of love and caring for our neighbors.
- The FSSD is thankful for the role the Central Office Annex has played in partnering with the community to meet the needs of its Franklin neighbors.

School Counselors and Social Workers

- On November 19, the school counselors and social workers participated in a CASA (Court Appointed Special Advocate) event titled *A Child's Journey*. This offering furnished insight into the services provided by CASA and the reasons why these services are critical to supporting children when families are involved in the judicial process.

Mercy Community Healthcare (MCH)

- Dr. Kirkpatrick was invited to share the partnership story between the FSSD and MCH at their annual fall fundraising dinner on October 29. We are incredibly thankful for the collaboration that has resulted in five full-time and one part-time therapists working in all eight of our schools. The goal is to have a full-time therapist in each FSSD school.

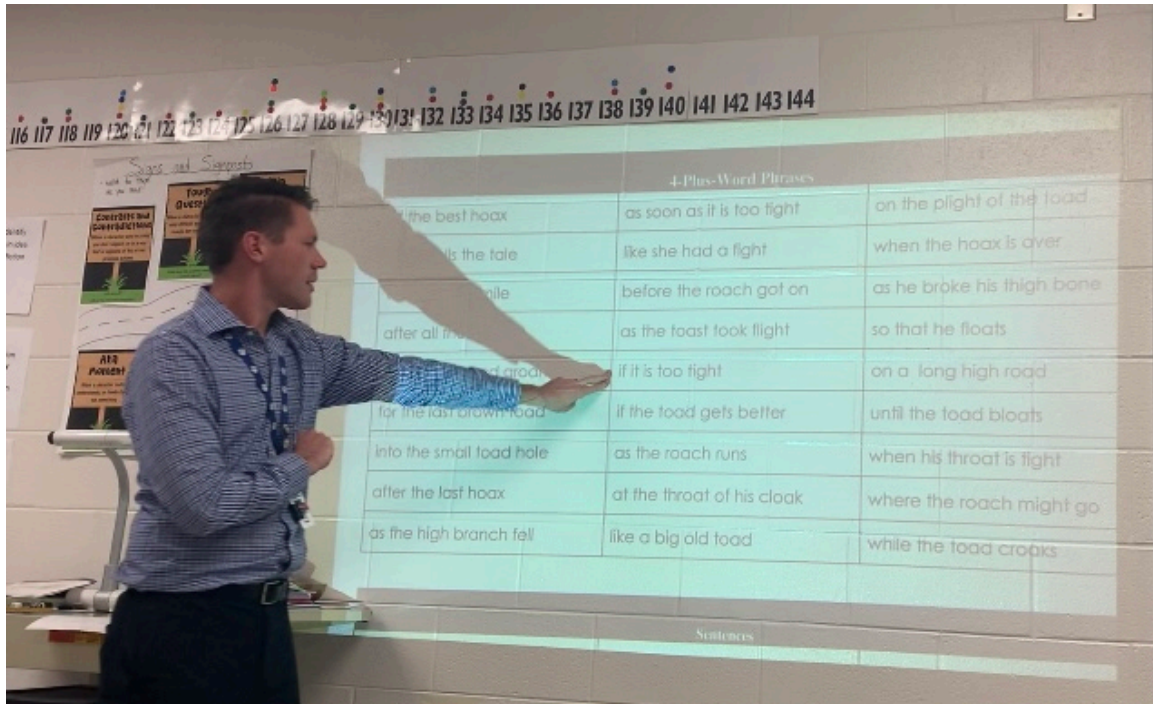
Reading & Rtl Coordinator – Gina Looney

Reading Update

- The dyslexia screenings required by the Say Dyslexia Law have been completed. The results of these screenings are communicated to parents and interventions for students are planned according to the results. Approximately 435 students will receive dyslexia-specific interventions based on our screenings in grades one-eight.
- The Veterans' Day parade was held in downtown Franklin!! Several T&L members rode with the Story Bus.
- The K-4 literacy coaches are continuing to support the implementation of 95% Phonics Core program. In our most recent K-2 Reading Academy, teachers supported each other as they taught a small group of students using the materials.



- The third and fourth grade Reading Academy met for the second session. The morning content is always delivered by Dr. Melinda Hirschmann from the MTSU Dyslexia Center. In the afternoon, Drew Aaroen, third grade teacher at Liberty Elementary, shared his expertise by demonstrating a 95% Phonics Library lesson.



- Recently, the literacy and math coaches met together to discuss data and coaching efforts.
- The first edition of the T and L Newsletter was shared with all users! We are excited about the positive feedback and look forward to our Winter Edition. You can view the newsletter at this link: <https://sites.google.com/fssd.org/tlnewsletterfall2021/home>

Special Populations –Cheryl Robey **Middle Tennessee Sped Supervisors’ Call**

- During the special education supervisors’ call on November 2, several TDOE representatives shared specific information regarding the following topics:
 - The use of relief funding and ESSER funds.
 - The new TDOE organizational chart.
 - Significant disproportionality determinations. *FSSD was not identified as having significant disproportionality. This is exciting news for FSSD.*
 - The group also discussed the new expectations for foster care and surrogate parents.

District-Wide ALS Meeting

- The first district-wide Accelerated Learning (ALS) Committee meeting took place on November 2. The team discussed the structure of accelerated learning services in our elementary, intermediate and middle schools, possible professional learning opportunities for accelerated learning teachers and next steps with the Cognitive Abilities Test (CogAT) assessment. The team will reconvene for continued discussion around the diversity of the

students participating in the ALS program and the structure of accelerated learning services in the elementary schools.

Middle Tennessee Special Education Supervisors Study Council

- On November 11, the Middle Tennessee special education supervisors met to discuss how everyone is doing with the five-day submission timeline for isolation and restraint, the status of submitting study council dues, Middle TN Conference planning for 2022, TRIAD resources, GP budget information, staffing needs, and compensatory education needs. TDOE shared that LEA planning opened on November 11, and that the isolation and restraint procedures for outside facilities are being reviewed at the state level.

FSSD/TDOE State Personnel Development Grant (SPDG) Partnership Meeting

- On November 12, a meeting was held with Ms. Kim Raybon, TDOE Special Education Interventionist. During our meeting we discussed the facilitator's conversation around the fall Community of Practice sessions at JES and MES, developed outcomes, goals and benchmarks for our partnership work around SPDG and created a plan for next steps. The continued collaboration around the work of SPDG is beneficial in maintaining the focus and expected outcomes of the SPDG initiative.

WCS/FSSD Meeting

- On November 15, a meeting was held with Maria Griego, WCS Sped Supervisor, and Stacey Robertson, WCS Sped, High School Specialist to discuss the transition of FSSD eighth grade students with disabilities to WCS schools. FSSD special education teachers have questions regarding accommodations for students with disabilities prior to enrolling in specific high school courses. A meeting will be scheduled in January with FSSD lead special education teachers, middle school administrators and WCS ninth grade teachers to address these questions and concerns.

Special Education Preschool & VPK Teacher Meeting

- On November 15, a meeting was held with two special education preschool teachers, two VPK teachers, Dr. Kirkpatrick, and Ms. Hanni Watson, Special Education Preschool Coordinator, to discuss the development of a process to identify preschool students who need additional supports when transitioning to kindergarten. Documents were shared and will be reviewed and discussed at the next Early Childhood PLC meeting in December to determine next steps.

Special Education Newsletter

- The December FSSD Special Education newsletter may be accessed at the following link: <https://www.smores.com/kxsgh>

Instructional Technology – Shelly Robinson Results Coaching Training

- As a new member of the Leadership Team, Dr. Decker provided Shelly Robinson with the opportunity to participate in the Leadership Coaching for High Performance training offered by Results Coaching Global. This is a four-day training that focuses on supporting educational leaders on how to coach educators through goals, struggles, implementing new initiatives, and more. Shelly officially “graduated” from the training on November 16. From this professional learning, she gained quality skills on how to lead effective conversations in helping educators take ownership of their work and goals. A few takeaways that stood out to Shelly personally

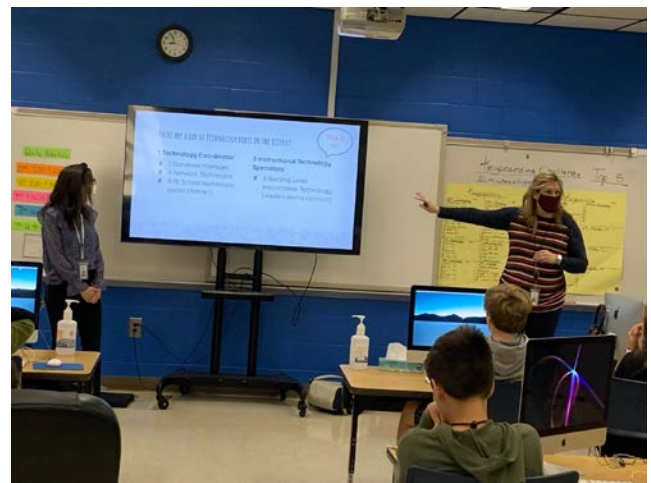
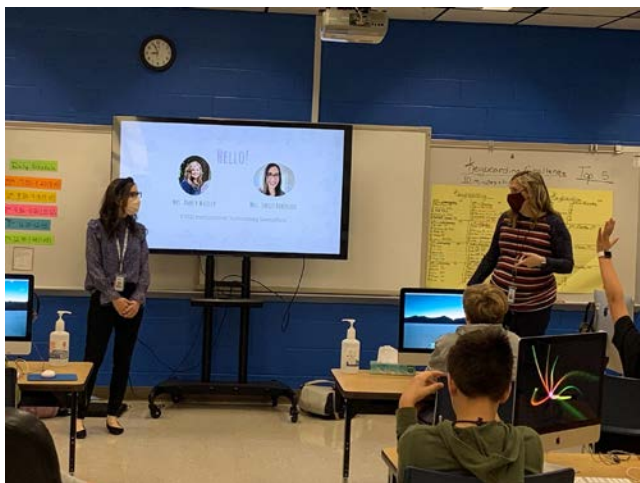
from the training were how to use questioning to guide a discussion, how to focus on setting small, specific goals, and how to have a conversation with an educator that puts them in the driver's seat with regard to determining a plan of action in accomplishing their goals.

T&L Newsletter

- Dr. Looney came up with the idea of creating a Teaching & Learning Newsletter that would be sent out to all FSSD faculty and staff. As an instructional technology specialist, Shelly volunteered to work with Dr. Looney to execute the idea by designing a Google Site for the newsletter to be communicated. On November 10, [the first newsletter was shared](#), consisting of a video interview with three elementary teachers, instructional technology updates, and more. Feedback was positive and Shelly looks forward to working with Dr. Looney on the winter edition of the newsletter.

Computer Class Visit

- Mrs. Whitley and Shelly were invited to speak to fifth and eighth grade computer classes at one of our middle schools to share information about their role as professionals who work in the field of educational technology. There, they were able to share their career paths, provide behind-the-scenes photos and a video that explain what it is they do for Franklin Special School District, answer questions and encourage students to find their passion.



Instructional Technology – Amber Whitley Teacher Support

- Amber worked with several teachers to familiarize themselves with the ActivPanels in their rooms. During this time, they looked at how to enable an auto-lock feature, access district resources through the integrated web browser, and run a document camera directly through their board instead of with their laptops.
- GoGuardian continues to be a resource widely used by teachers during instruction. Amber continued to work with teachers to more efficiently use this platform to monitor and restrict student access to various websites during their lessons.
- Learning Blade is an online platform available through Clever that provides teachers with a toolbox of online lessons, projects and activities designed to introduce students to careers, tools and technologies found in STEM fields. Amber worked alongside a middle school teacher to begin integrating this resource into her enrichment class, during academic focus time. This teacher's students are working through a mission titled Dolphin Rescue, which requires them

to learn about topics such as biomedical engineering, marine biology, antibiotics, artificial limbs, and more.

Professional Learning

- The instructional technology team attended the Tennessee Educational Technology Association's (TETA) monthly meeting in Murfreesboro. During this event, the team collaborated with instructional technology personnel from other districts and shared several of the innovative initiatives happening within the FSSD. In addition, the team met with the planning committee for TETA's Summer Institute, scheduled for July 2022.

Student Performance & Federal Programs –Pax Wiemers

Student Performance

- In December, the three spring meetings with K-4 building testing coordinators (BTCs) and 5-8 BTCs were scheduled for January, March, and April. These meetings will focus on the multiple tasks and responsibilities of completing state-mandated testing in the spring, including WIDA Access for ELL students, MSAA and TCAP-Alt for a small number of students in special education, and TCAP for all third through eighth grade students. At the January meeting the teams will create the TCAP schedules for elementary and 5-8 students. In addition, the state has released updated forms and guidance pages, which have been organized in our team's testing shared drive.
- There have been a few recent data projects in which Pax has been involved. One project involved collecting and analyzing data from the Point A ESGI assessments in kindergarten and pre-K for ELA and math. Another project focused on tracking data for students who have been retained in the past five years. The final project is ongoing and involves data collection for any students served by an accelerated learning teacher in grades K-2. The purpose of the latter two projects is to accumulate relevant data from our students so that the pertinent teams who review the data can make informed decisions moving forward about services, program changes, etc.
- In December, we held an Administrative Honors Committee meeting to discuss teachers' and parents' feedback from the focus groups and survey. There were nearly 150 responses to the Honors parent survey and we gathered valuable feedback from a representative group of teachers. Based on the feedback, the committee developed several proposed programmatic/logistical changes for the coming year. In addition, there are some upcoming data pulls for state testing, and we have been working to ensure accurate scheduling of students for those assessments. Lastly, we began the process of preparing for the CogAT testing of second graders in December.

Federal Programs

- While our ESSA and IDEA monitoring did not officially begin until January, we have had to complete some grant monitoring throughout the past several months. Specifically, we completed monitoring reports for the Remote Technology Grant from which we received \$137,000 last year for a partial reimbursement of students' devices. The monitoring document and other supporting documentation were uploaded to ePlan in advance of the December 15 deadline. In addition, December is the time of year when we send letters to all the area non-public and private schools that serve our FSSD-zoned students. These letters contain an Intent to Participate form for the schools who wish to participate with us in any ESSA federal program (Title I, Title II, Title III, and Title IV). We do have a couple of private schools participating in

Title II this year, but the only school that typically receives any Title I funding through us is New Hope Academy. These forms were due back to the FSSD before the end of December.

- The annual process of ensuring the comparability of our schools' staffing has been submitted via the Comparability application in ePlan. Each school's certified and classified staff numbers, along with school enrollment and low-income student numbers, were analyzed and compared in the application according to grade band. The ultimate goal of this application process is to prove the comparability of staffing across schools, regardless of Title I or non-Title I status. We were able to achieve comparability within the application, and thus it was submitted in advance of the November 15 deadline.
- Our revised budgets in the Consolidated application were finally approved at the beginning of November. This included updated school budgets for Title I spending. Since that approval, schools have been submitting purchase order related to the goals of their Title I program, including supplemental curricular materials, professional learning activities, and technology items. Additionally, we have been checking that all six Title I schools have properly submitted their required documentation for various required activities, including an annual Title I meeting, school parent engagement policy, and a school-parent compact. The documentation includes sign-in sheets for meetings, agendas and minutes of meetings, revised presentations and policies, and more
- The annual process of developing our District Improvement Plan (DIP) kicked off a little earlier this year. Typically, this process opens in January, but based on feedback from districts, the state opened this process in November and maintained the March 1 deadline for submission. Our district planning committee met on November 17 to review our progress toward the district strategic plan, Reach 2024. This review served as a means to reassess any needs or goals that need to be addressed as we move forward with the DIP for this coming year. The committee will meet again in January to start working on the plan in the InformTN platform and will share updates regularly with district leadership and other stakeholders.



Bond Fund/Capital Projects Report Status Update – January 2022

1. PGS Gym/Performing Arts Center:
 - a. PAC:
 - i. Exterior Metal Panels are completed.
 - ii. Permanent roof is installed on parts and installation being completed over rest of PAC as weather permits.
 - iii. Temporary roof is still installed allowing interior work to progress on schedule.
 - iv. Interior metal studs and gypsum board work is progressing throughout with some priming and painting started.
 - v. Overhead MPE work is continuing.
 - vi. Windows and storefront installation is in progress.
 - vii. Interior Finishes are being installed throughout (Paint/Tile).
 - b. Gym:
 - i. Windows and storefront installation is in progress.
 - ii. Overhead MPE work is continuing.
 - iii. Exterior brick is completed around entire building.
 - iv. Permanent roof is installed.
2. Liberty Elementary:
 - a. Phase 4 is progressing. Includes the Teacher Work Area, Library, and Kindergarten Wing.
 - b. Phase 5 (final phase) scheduled to start Summer 2022 and includes the cafeteria and kitchen renovation.
 - c. Several exterior doors were determined to need replacement and are being priced. This will be an additional cost to the project.
 - d. Completion Date is Fall 2022.
3. Central Office Complex:
 - a. Facilities & Transportation Center:
 - i. Phase IA: Exterior & Structural Repairs:
 1. 100% Design Development submitted
 2. 100% Construction Documents review milestone is January 26
 - ii. Phase IB: Interior Buildout & Sitework:
 1. 100% Schematic Design submitted
 2. 80% Design Development milestone is February 11
 - b. Central Office (Phase 2): 100% Schematic Design to complete after the January 8 Board Retreat.
4. Johnson Kitchen Renovation/Expansion:
 - a. Design work is complete.
 - b. The project is currently out to bid with bids due January 25 with work to begin in March 2022.
 - c. Pre-Bid meeting is scheduled for January 6

5. Parks and Recreation Master Plan:
 - a. Concrete slab for restroom and concessions is complete with underground utilities installed. Block being installed on each building.
 - b. Construction team currently reviewing submittals for finishes.
 - c. The irrigation line has been started and should be completed by end of the month.
 - d. COF, FSSD staff, and GC meet bi-weekly on site for progress meetings.
 - e. Project completion expected for Fall 2022.

ANNUAL REPORT
State of the FSSD

TO THE FSSD BOARD OF EDUCATION
(Report based upon 2020-2021 School Year)

Submitted by: Dr. David Snowden

January 2022



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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 2020-2021.

I. Improvement of Student Performance:

- A. Provide further opportunities for coding for all grade levels.
- B. Have continued focus on providing devices and access for students and teachers in the virtual learning environment.
- C. 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.
- D. Support innovative approaches to curriculum and instruction, especially instructional technology, as a tool to improve student performance and manage achievement gaps.
- E. Utilize instructional coaches to the best of our ability for effective influence of student performance.

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 Board of Education.
- C. Work with the Board of Education to prioritize the list of capital improvements to be completed.
- 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 Board of Education (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 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.
- D. Continue to expand and develop programs/opportunities to enhance the social, emotional and mental well-being of our students.
- E. Continue efforts to recruit, hire and retain diverse and inclusive administrators, teachers and staff.
- F. Continue professional development for teachers and administrators on strategies to develop culturally responsible teaching practices.

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 FSSD School Board, FSSD students continued to improve academically.

1. For 2020-2021, 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 or the district as a whole due to the Hold Harmless legislation that was passed by the Tennessee Legislature in January 2021. Districts had to meet the Hold Harmless requirement of testing 80% of students to have their overall accountability waived, and the FSSD successfully tested 99% of our students for TCAP and WIDA ACCESS in the spring of 2021. FSSD did receive accountability data for all four areas, but there were no accountability designations based on these results. On a 0-4 scale, the FSSD scored a 3.5 for overall achievement and a 2.2 for subgroup performance. The district's overall score was a 3 for the 2020-21 school year. (1B, 1C, 3B, 4A, 4B)
2. The FSSD received TVAAS (Tennessee Value-Added Assessment System) scores for overall student growth from prior years of TCAP testing. As a result of the closure in the spring of 2020, and the lack of testing data in that year, student growth could not be measured for students in grades three or four. This meant that only the 5-8 schools received school-level TVAAS data for the 2020-21 school year. These scores were factored into the overall district scores for student growth. For Literacy, the district received a 5, which is the highest growth score possible on the 1-5 scale. By contrast, the district was a 1 in Literacy in the 2018-19 school year. For Numeracy, the district also obtained a 5, which was the same score as in 2018-19. The district's overall TVAAS score for the 2020-21 school year was thus also a 5 for student growth. (1B, 1C, 4A, 4B)
3. The FSSD was ranked among the highest achieving districts in the state based on TCAP scores, including the results of Math, English Language Arts (ELA), Science, Social Studies (grades 6-8 only), and End-of-Course (EOC) Algebra I and Geometry. Of the 146 school systems in Tennessee, the FSSD ranked eighth in overall student performance, based on student achievement and subgroup performance. The FSSD ranked in the top ten of districts in many other grade-level subject areas, including being ranked first in the state for Geometry scores. District-by-district TCAP results can be accessed on the Tennessee Department of Education (TDOE) State Report Card website. (1B, 1C, 4A, 4B)
4. The FSSD continued to dazzle when compared with the state's TCAP results. In fact, the FSSD proficiency levels (students scoring *On Track* or *Mastered*) in ELA, Math, Science, and Social Studies were all notably above the state's proficiency percentage - by double digits in every subject area. Specifically, in ELA, 46.3% of FSSD students in grades 3-8 scored proficient compared to the Tennessee students' percentage of 29.8%. In Math, 48.6% of FSSD students scored proficient compared to the Tennessee students' percentage of 25.9%. In Science, 58.9% of FSSD students in grades 3-8 scored proficient compared to the Tennessee students' percentage of 38.3%. In Social Studies, 61.6% of FSSD students scored proficient compared to the Tennessee students' percentage of 36.7%. (1B, 1C, 4A, 4B)
5. For the 2020-21 school year, the FSSD had 117 students in grades seven and eight who took Algebra I, a high school credit-bearing class, in middle school. Twenty eighth grade students took Geometry. The TCAP End-of-Course (EOC) tests were administered to these students. Although the number of students taking Algebra I in 7th grade was small (eight students), 86% scored at the proficient levels of *On Track* or *Mastered*. Of the 109

8th grade students taking Algebra I, 83% scored at the proficient levels. Geometry scores remained consistently high with 100% of our students scoring *On Track* or *Mastered*. Because our students are taking these courses in middle school, the percentages count as part of our math accountability goals. (1B, 1C, 4A, 4B)

6. FSSD students with significant cognitive disabilities participated in the TCAP Alternate Assessment for Science and Social Studies and the online MSAA for English and Math. Their scores ranged from Level 1 (*Below*) to Level 4 (*Mastered*) in all subject areas. Sixteen students participated in these alternate assessments, and score categories were as follows: ELA: Level 1 - 37.4%, Level 2 - 31.3%, Level 3 - 31.3%, and Level 4 - 0%; Math: Level 1 - 31.2%, Level 2 - 25%, Level 3 - 43.8%, and Level 4 - 0%; Science: Level 1 - 20.0%, Level 2 - 66.7%, Level 3 - 13.3%, Level 4 - 0%. The alternate Social Studies test was operational, and thus students' scores were not provided. These scores from alternate assessments do count as part of the FSSD accountability data for each tested subject area. (1B, 1C, 4A, 4B)
7. Results from the 2020-21 World-Class Instructional Design and Assessment (WIDA) ACCESS English Language Proficiency Assessment (ELPA) indicated that, because of their excellent growth in speaking, listening, reading and writing in English, 12.8% of our students exited the direct service portion of English Learner (EL) programming and became Transition 1 (T1) students. This exit percentage was down slightly from 2019-2020 when 17.2% of our students exited the EL program based on their WIDA scores. By comparison, 23.5% of our students exited the EL program in 2018-2019. These students were monitored closely by our EL and general education teachers, and may have received direct services as they became more academically proficient. As part of the Tennessee Every Student Succeeds Act (ESSA) Accountability Plan, another metric being monitored is the English Language Proficiency Assessment (ELPA) Growth Standard. It measured whether students made adequate annual progress on learning English, even if they are not yet ready to exit from direct EL services. In 2020-2021, 45.2% of FSSD students made adequate annual growth on WIDA ACCESS. For comparison, 62.6% of FSSD students made adequate growth in 2018-2019, and 61.4% of students made adequate growth in 2019-2020. (1B, 1C, 3B, 4A, 4B)
8. The *Success Rate* of FSSD subgroups, including BHN (a combined group of students who are Black, Hispanic, or Native American), Economically Disadvantaged (ED), English Learners (EL), and Students with Disabilities (SWD), performed at a higher level than their peers across the state in the percentage of students scoring *On Track* and *Mastered* in tested subject areas (BHN: State 14.4%, FSSD 29.9% // ED: State 13.0%, FSSD 19.5% // EL: State 12.6%, FSSD 24.7% // SWD: State: 10.2%, FSSD 11.2%). The *Success Rate* for all students in FSSD also outperformed the state percentage for tested subject areas (State: 27.8%, FSSD: 48.7%). (1B, 1C, 4A, 4B)
9. As part of the Tennessee 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. For the 2020-21 school year, the COOS rate in FSSD was 6.8%. The state COOS rate for 2020-21 was 15.5%. By comparison, in 2019-20, the COOS rate in FSSD was 5.2%, and the state rate of 13.0%. (1B, 4A, 4B)

High School Transition/Career Education

10. FSSD eighth grade students participated in the Annual World of Possibilities Career Exploration Day (Career Quest) in partnership with Williamson County Schools (WCS) and Junior Achievement (JA). This was the first year the event took place on a virtual platform (due to the pandemic). Leading up to the event, each eighth grade student completed the self-guided JA Inspire career exploration curriculum. Students were also guided through the YouScience Career Interest Inventory to gauge their interest and aptitude, taking into account a wide range of career choices. Special emphasis was placed on the critical role a strong educational foundation plays as students begin to contemplate potential career paths. In preparation for Career Quest, students were given career interest inventories using the YouScience Career Assessments. School counselors reviewed career assessment results, guiding students as they chose corresponding exhibitors representing a wide range of career clusters. (1C, 2F, 4A)

11. As a result of COVID, FSSD eighth grade students were invited to participate in virtual tours of their zoned high school (Centennial or Franklin) in February. In previous years, parent nights for rising freshmen were held to provide essential information regarding the transition to high school. WCS school counselors provided a general overview of the high school credit system leading to graduation, and outlined the upcoming registration process. FSSD and WCS counselors collaborated to determine registration dates and distribute 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. During the 2020-2021 school year all high school registration activities took place online. (1B, 4A, 4B)
12. Centennial and Franklin High School counselors typically visit Poplar Grove Middle and Freedom Middle in February to provide eighth grade students an overview of the high school curriculum. As explained above, these were virtual appointments between high school counselors, rising freshmen and their parents. The appointments outlined the process of obtaining teacher recommendations for high school classes, including honors and advanced placement offerings. Eighth grade teachers completed class recommendation forms for each student, which were given to the high school counselor prior to registration day. Registration materials were distributed to each student, completed with parents, and returned for registration day. (4B)
13. In early March, the high school counselors held virtual conferences to register all eighth grade students. Parents/guardians were required to participate in 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

14. 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 ELs, and SWDs subgroups, and educator professional learning. 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 over Zoom in February 2021. Schools were also required to complete a school improvement plan during the 2020-2021 school year. These plans were developed in collaboration with their school advisory councils and with support from the Teaching and Learning team. All plans were submitted to the district by the end of September 2020. A district committee reviewed all the school improvement plans and gave feedback, including items to edit or add. All school improvement plans were fully approved by the district by the end of October 2020. The district improvement plan and all school improvement plans were submitted in InformTN, a newer platform located on ePlan, the Tennessee Department of Education (TDOE) website for Electronic Planning and Grants Management. (1B, 1C, 2E, 3B, 4A, 4B)

Character Education

15. Character Under Construction continued to serve as the district-wide vehicle for teaching nine core values, with one value designated for each month of the school year. The values are the pillars of Respect, Responsibility, Perseverance, Citizenship, Cooperation, Fairness, Caring, Courage and Trustworthiness. Each school counselor, administrative team, faculty and staff members place concentrated attention on these monthly character traits and core values. Students are recognized each month for exemplary exhibition of these core values while they serve as positive peer role models. (1C, 4B)
16. The FSSD continued to participate alongside WCS in its Be Nice initiative during the 2020-2021 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 to participate in the Veterans' Day Parade (reimagined as a "reverse parade" due to COVID-19 safety protocols and held at The Park at Harlinsdale Farm), and the board passed a proclamation declaring November 9-13 as Be Nice Week. Schools continued to emphasize the Be Nice philosophy throughout the year with various events and special assemblies. (1C, 4A, 4B)

17. 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)
18. Many schools have added extra-curricular clubs that encourage service learning and character development. Some examples include the National Junior Beta Club (grades five-eight), Best Buddies, Green Teams, and Student Councils. (1C, 4B)

Related Arts

19. Students continued to expand and demonstrate their artistic talents in the multitude of outstanding related arts programs offered by the district. Special programs in related arts included Jump Rope for Heart/Hoops for Heart with modifications in response to the COVID-19 pandemic, Stimulating Maturity Through Accelerated Readiness Training (S.M.A.R.T.), Fitnessgram assessments at some campuses (although the official assessment was not required due to COVID-19), Moore Elementary School’s Annual Fourth Grade Walk to Wellness on the Natchez Trace, and the Orff-Schulwerk, Kodaly and Gordon music instructional approaches. Due to the pandemic, many of our elementary fine arts nights were held on a virtual platform to showcase student performances and artwork. (1C, 1D, 4A, 4B)
20. The FSSD was excited to continue the tradition of offering the Young Scholars Institute (YSI) during the summer of 2021. Approximately 603 students participated in YSI. The summer of 2021 was the 37th year that this enrichment and talent development program has served students in the local area. Whenever possible, this self-supporting program gives financial awards to the schools that host YSI. A total of 51 scholarships were granted to students who would otherwise be unable to participate. (1A, 1D, 4A, 4B)
21. The FSSD was excited to again participate in an art exhibit at the Frist Center for the Visual Arts in 2021, but the Frist Exhibition was canceled in the spring of 2021 as a result of the pandemic. There are plans for the FSSD Frist Exhibition to return in modified form in the spring of 2022. (1D, 4B)
22. 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)
23. The FSSD School Board recognized students for various achievements at each in-person board meeting in support of the whole child teaching philosophy. (1D, 4B)
24. 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, and art exhibitions, many of which occurred virtually during the 2020-2021 school year. Students also participated in special events hosted by the city of Franklin such as the virtual Christmas tree lighting and the “reverse” Veterans’ Day Parade, held at The Park at Harlinsdale Farm. Due to the pandemic, the City of Franklin cancelled the Rodeo Parade and the Christmas Parade. (1D)
25. FSSD elementary school students were provided with a true “whole child” education, with related arts courses including physical education, art, music, computer, S.M.A.R.T./ReadyK for kindergarten students, and Quaver Music for students in grades K-8. (1D)

Universal Screening and Tests for Progress Monitoring

26. A document titled *District Required RtI² Assessments* was distributed to all administrators and teachers as a means of providing consistency and accurate communication regarding universal screening measures and progress monitoring across the district. (1B)

27. 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, 1E)
28. 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, 1E)
29. i-Ready was used as a universal screening measure for math in grades 2-8. (1B, 1E)

District-Wide Professional Learning

In partnership with each school and its data-driven school improvement plan, the teaching and learning team identified and provided professional learning experiences to support student learning. Professional learning during the 2020-2021 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) continued 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 2020-2021, 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, EL, 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 transitions 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 Enhancing the Quality of our Introductory Professionals (EQuIP) program, 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 EQuIP each year. (1D, 2D, 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 3, FSSD's Opening Day, a welcome event for all FSSD educators and staff was held. Due to the pandemic, our keynote speaker's presentation was postponed and the day focused on effective virtual teaching and learning and implementation training over our newly adopted K-8 ELA resources. All teachers, paraprofessionals, and other staff engaged in professional learning opportunities to equip them for virtual and remote instruction. Topics included G-Suite, Kami, Guardian, and videoconferencing training for both asynchronous and synchronous learning environments. (1B, 1D, 2E)

6. Once each quarter, the associate director of schools for teaching and 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 2016-2017 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 2017-2018 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 2019-2020 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. Due to the pandemic and the resulting need to socially distance, several Lunch & Learns/Discuss & Designs in the 2020-2021 school year were held via Zoom. (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 ELs 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. (1D, 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 i-Ready Math to determine student progress and effectiveness of instruction and intervention. (1B, 1C, 1E, 2E)
9. The math and ELA instructional coaches continued to meet with teachers to provide professional learning based on student data and centered on best practices in instruction. (1C, 1E, 2E)
10. Learning opportunities were provided for teachers of high-achieving students. Teachers participated in a session facilitated by Dr. Emily Mofield, Assistant Clinical Professor of Education, Lipscomb University. She provided two sessions titled *Challenging Gifted Students: Special Session for Accelerated Learning Specialists/Gifted Ed Teachers* and *Bump it Up-Challenging Advanced Learners in the Classroom*. (1B, 1C, 2E)
11. Grades K-8t teachers received professional learning to support STEM (science, technology, engineering and math) education from their district-adopted resources titled *STEMscopes: K-2 and 3-5 Deep Dive*. 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> (1D, 2E)
12. The district continued to provide ongoing support for the National Board-Certified Teacher (NBCT) candidates. One teacher earned National Board Certification status during the 2020-2021 year. One teacher began the National Board pursuit during the 2020-2021 year, and two other teachers continued working on National Board Certification. In 2020-2021 FSSD had 24 teachers receive the full \$4,000 stipend for National Board Certification, and one teacher received the pro-rated \$2,140 supplement. Two school counselors, three school psychologists, two behavior teachers, five speech language pathologists, one interpreter, and one occupational therapist received the Board-approved \$4,000 per year supplement. Additionally, three speech language pathologists and one school psychologist received a prorated amount based on their work calendar and their certification dates. 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. (1C, 2E)

14. Music and art teachers participated in state and national learning opportunities. Teachers attended the Tennessee Arts Academy and the Tennessee Music Educators Conference to stay informed about national trends and best practices in the arts. Other professional learning offerings for music and art teachers included: Building Community Through Color and Painting by Number for art teachers, diving into Quaver Music (<https://www.quavermusic.com/info/>), as well as a webinar on teaching general music during COVID-19 through the lens of the Kodaly and Feierabend approach for music educators. In addition, these teachers participated in ongoing PLCs and targeted professional learning opportunities that focused on enriching content and pedagogical knowledge. (1D, 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, along with following COVID-19 safety protocols in the physical education environment. Additionally, these teachers participated in targeted professional learning sessions on topics such as Fitnessgram (the official assessment of the Presidential Youth Fitness Program) and the Progressive Aerobic Cardiovascular Endurance Run (PACER). (1D)
16. All school-level administrators have been trained in the Tennessee Educator Acceleration Model (TEAM) and certified to evaluate educators. Additionally, six district-level teaching and learning members have been trained in TEAM and certified to evaluate educators. The director of schools and the associate director of schools for teaching and learning have been trained and certified to evaluate school-level administrators. (1C, 2E)
17. Seven school psychologists and the supervisor of special populations attended the TAASE (Tennessee Association of Administrators of Special Education) Virtual Legal Conference from December 7-9, 2020. This annual legal conference focused on current legislation impacting special education. The psychologists attending this conference shared the information 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 the commonly used Teaching Strategies Creative Curriculum. (1C, 2E)
19. The Partners in Education (PIE) Virtual Conference: A Continuum of Services for ALL Children was held in January 2021. Teams of SPED teachers, speech-language pathologists and school psychologists took advantage of the many opportunities for growth in the areas of Rt², differentiated learning, early childhood, transition, SPED interventions, positive behavior support and best practices for all students. (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* (RTI²-B). Freedom Intermediate School and Freedom Middle School earned *Bronze Level Models of Demonstration Schools for Response to Instruction and Intervention for Behavior* (RTI²-B). The purpose of this identification is to promote model schools to share their practices, examples, and celebrate the schools' 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 15th annual Tennessee Association of Assistive Technology (TAAT) Virtual Conference from November 5-6, 2020. 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 EQUiP, 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 EQUiP in July 2020. (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, 1C, 1D, 2D, 2E)
24. FSSD professional learning opportunities included the following:
- a) Instructional technology courses:
 - o Throughout the school year, instructional technology specialists supported educators and provided additional professional learning to teachers utilizing digital programs such as Imagine Learning, Achieve 3000, and i-Ready. These sessions took place in conjunction with virtual trainings provided by vendors. (1D, 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 2020-2021 school year. (1B, 1D, 2E)
 - o The second year of the building instructional technology leaders program proved to be valuable during this unique year of instruction. These educators provided immediate support for their peers throughout the year and ensured their schools fulfilled the requirements for the Common Sense Schools certifications. (1D, 2E)
 - o The Google Classroom/Drive training held in July 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 substitute plans using features within the Google Suite. (1B, 1D, 2E)
 - o The district's Video Conferencing and Recording Resources for Synchronous and Asynchronous Learning (K-8) training held in July 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. (1B, 2E)
 - o The district began using GoGuardian in the fall of 2020. After working with teachers during the school year on integrating this resource into their daily routines, the instructional technology specialists offered more advanced training in June of 2021. During this session, teachers participated in a brief review of the basics and then took a closer look at the more advanced features such as the reporting options, the creation of scenes, and scheduling sessions. (1B, 1D, 2E, 2F)
 - b) K-8 ELA teachers received implementation and support training around the new ELA adoptions on August 3, January 4, and on various other dates throughout the school year, including during campus PLCs as needed. Grades K-4 participated in Wonders training, fifth grade participated in Open Up training, sixth grade took part in Savvas training, and grades seven and eight participated in StudySync training. All of these sessions provided support of the newly-adopted ELA resources and accompanying digital platforms to prepare teachers to effectively use these new resources with their students. (1B, 1D, 2E)
 - c) In June 2021, a committee of K-8 math teachers and math coaches worked with facilitators from PowerSchool to create new district-wide pacing guides and syllabi. These pacing guides are aligned to the Tennessee Academic Standards, created with our math resources, and were prepared to be implemented in the 2021-2022 school year. (1D, 1E, 2E)
 - d) To provide support to our virtual teachers, fall and spring virtual teacher collaboration times were provided for K-4 and 5-8 virtual teachers. Virtual teachers were provided time for virtual staff to collaborate and share ideas, celebrate successes, and problem-solve challenges with virtual teaching and student support.

Topics covered were virtual attendance, providing intervention, various technology resource strategies, effective virtual instruction, and increasing student engagement. (1B, 1D, 2E)

- e) In June 2021, 48 FSSD teachers participated in the Read360 Early Literacy Training through the Tennessee Department of Education. This two-week training opportunity was designed to ensure that Tennessee educators have access to the latest research, its implications for instruction of foundational literacy skills, and practical tools that will show them how to apply new learning in their own contexts. (1D, 2E)
 - f) Various professional learning opportunities around social-emotional learning (SEL) were provided to our staff throughout the year. In July 2020, Dr. Joelle Hood provided a training for staff titled *The ABCs of S.E.A.L.: How S.E.A.L. (Social, Emotional, and Academic Learning) Strengthens Achievement, Behavior, and Climate*. Dr. Hood also provided a training titled *Taking Time to B.R.E.A.T.H.E: Strategies for Strengthening Personal and Professional Resilience* at our Leadership Retreat in June 2020 to equip leadership to provide SEL support to their staff. Dr. Teri Cox provided a training titled *Teaching in Trauma: Informed Instruction* on January 4. (1D, 2D, 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 (RtI²-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 RtI²-B Leadership team meets quarterly, and the school teams meet monthly. The purpose of these meetings is to ensure that (a) RtI²-B is aligned with other district initiatives, and (b) resources and time are allocated to RtI²-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 FSSD behavior consultant, FSSD autism consultant and the FIS special education teacher attended the Tennessee Association for Behavior Analysis (TABA) Conference from October 29-30, 2020. TABA advances awareness, development, and access to the practice of behavior analysis. (1C, 2E)
27. During the 2020-2021 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)
28. 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 in an emergency situation. During the 2020-2021 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. The district trained approximately 60 individuals in June, and continued to offer additional trainings throughout the 2020-2021 school year. The company, CRT, certified two of our district-wide consultants to continue this training throughout the year as needed. This training equips administrators, teachers (general education and special education), paraprofessionals and other staff members to provide skills, confidence, and the effective framework needed to safely manage and prevent difficult behaviors. (1C, 2E)
29. Five of the FSSD speech-language pathologists (SLPs) participated in a two-day virtual training on July 30 and July 31, 2020 through the Vanderbilt Bill Wilkerson Center. This event was a statewide conference for SLPs to train and to network on current practices in the area of speech and language concerns for students with disabilities. (1C, 2E)
30. The FSSD deaf educators and four American Sign Language (ASL) interpreters attended the Sixth Annual Deaf Education Virtual Summit by Deaf Focus. This collaboration with other deaf educators helped 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)

31. FSSD deaf educators and one of the educational interpreters (sign language) virtually attended an ASL Linguistics Webinar, hosted by Language First on January 3, 2021. (1C, 2E)
32. On November 20, all members of the occupational therapy team (two registered occupational therapists and two certified occupational therapy assistants) attended a seminar provided by the Bureau of Education and Research. The event was titled “Using Motor Learning Development Strategies to Increase School Success.” (1C, 2E)
33. In May 2020, Poplar Grove Middle School teacher Laura Boyd was one of 30 teachers from across the state invited to participate in the State Collaborative on Reforming Education (SCORE) 2020-2021 Tennessee Educator Fellowship. Boyd was part of an 18 months-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. The SCORE work continued throughout the 2020-2021 school year as Boyd attended monthly trainings that centered around education policy/research and how to best advocate for the policies, practices, and systems centered around teacher effectiveness. She also served as a liaison between state representative Sam Whitson, Franklin's Mayor Ken Moore, and State Senator Jack Johnson to continue working on dialogues that improve educational outcomes for all students. Her main area of focus was postsecondary opportunities at the middle school level. As part of her advocacy, Boyd planned an annual high school signing day and hosted a Columbia State Community College admission counselor to discuss post-secondary opportunities for eighth grade students. (1C)
34. In May 2021, Poplar Grove Middle School was selected as one of 176 schools from across the state to be included in the second training cohort to become a trauma-informed school. Poplar Grove Middle joined Liberty Elementary in becoming a trauma-informed school. Liberty was a member in the first cohort in 2018-2019 and has been using the training to help students receive the support they need to be successful in school. (2D, 3E, 3F)
35. In August 2020, seven SLPs participated in a training provided by Project Play Therapy to learn more about providing tele-therapy services to students with disabilities who need virtual speech services. (1D, 2E)
36. On June 4, 2021, special education teachers, school psychologists, speech language pathologists, and the special populations supervisor attended the Currey Ingram Academy for Neuroscience and Education Virtual Symposium. This event focused on the latest brain research as it relates to education and putting evidence-based approaches into practice. (2E)
37. Six special education preschool teachers participated in The Educator Summit Virtual Professional Development in April 2021. The summit included over 30 nationally recognized presenters and keynote speakers such as Michael Bonner, Dan Santat and Rafael Lopez. Sessions focused on language arts, math, technology, virtual integration, and much more. (1D, 2E)
38. One school psychologist and the supervisor of special populations attended the TAASE (Tennessee Association of Administrators of Special Education) Spring Legal Conference in April 2021. This conference provided sessions on discipline challenges and legislative updates with Chuck Cagle, COVID-19 implications for students with disabilities with Deanna Arivett, and guidance on Extended School Year (ESY) versus compensatory education (CompEd) versus Learning Loss Camps with Valerie Speakmann. (2E)

Administrative Professional Learning

39. FSSD administrators continued to participate in focused professional learning activities and attended numerous professional learning conferences, including but not limited to: the Partners in Education (PIE) Conference, the Tennessee Association for Administrators in Special Education (TAASE) Conference, the International Center for Leadership Model Schools Conference, the Emotional Poverty Conference, and the Center for Literacy, Education, and Employment Annual Conference. Professional learning sessions on the following were the main focus for the 2020-21 year: best practices for English Learner (EL) instruction, a deeper dive into high-quality instructional materials, and social emotional learning (SEL). (1C, 2E)

40. The director of schools and the associate director of schools for teaching and 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)
41. Administrators continued to utilize TEAM to evaluate all licensed educators. 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)
42. TNCompass, the teacher evaluation documentation system, continued to offer various reports and information to administrators, teachers, and district personnel. School and district-level administrators reviewed data throughout the 2020-2021 TEAM evaluation process to determine trends in reinforcements (strengths) and refinements (areas to strengthen). By evaluating this data, the district was able to differentiate professional learning to meet more teachers' needs. (1C, 2E)
43. District administrators received routine support, training, and updates regarding Response to Instruction and Intervention (RtI²) and dyslexia during leadership retreat, leadership meetings, and staff meetings. The district RtI² team met to evaluate RtI² components, behavior additions, expectations and progress. (1B, 1C, 2E)
44. In September 2020, the FSSD special populations supervisor attended the State Special Education Supervisor's Virtual Institute, a one-day workshop for special education supervisors. The event was sponsored by the TDOE. (1C, 2E)
45. In July 2020, the supervisor of special populations attended the Arivett Law/Education Law Virtual Conference. This annual conference focuses on the most recent legal issues in education in order to help participants understand and implement the Individuals with Disabilities in Education Act (IDEA), prepare for legal challenges, and carry out responsibilities surrounding Individualized Education Plans (IEPs), discipline, RtI and more. (1C, 2E)
46. The supervisor of special populations is a member of the Middle Tennessee 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. (1C, 2E)
47. Freedom Intermediate School Principal Dr. Joel Hoag was selected as a member of the American Association of School Librarians Administrator Collaborative. He is one of seven administrators nationwide who serve in this group, and he continues to meet on a quarterly basis with the collaborative to discuss how libraries play a role in the school setting. (1D, 2D, 2E)
48. Instructional Technology Specialist Dr. Cindy Cook and Database Manager Drew Bingham each passed an exam to earn their Certified Education Technology Leader (CETL) certification. The CETL® program, sponsored by the Consortium for School Networking (CoSN), is the only practice-based certification program available to education technology leaders that bridges technical knowledge, understanding of the educational environment, leadership and vision, and the management of technology and support resources needed to integrate technology across the curriculum to advance student outcomes. (1D, 2D, 2E)
49. In February 2021, Transportation Supervisor Bo Alexander completed the requirements to receive a Supervisor of Pupil Transportation certification through the National Association for Pupil Transportation. (2D)
50. Professional learning around diversity, equity, and inclusion has been a constant in the FSSD for nearly ten years. The recruitment of educators and staff of color is a priority as well. In January 2021, Derek Young,

motivational speaker and culture/career strategist, facilitated a session for the FSSD Board of Education and the Leadership Team designed to explore how we can ensure that students and staff of color feel welcome and supported in our district. In the months since, breakout teams from the leadership group met via Zoom to discuss the following questions:

- What should we keep doing?
- Is there anything we should stop doing?
- What should we start doing?

From these conversations have come several ideas/suggestions that were put into practice. During the June 2021 Leadership Retreat, longtime FSSD professional learning partner Dr. Joelle Hood (ThrivingYOUiversity) facilitated sessions - one for teachers and one for the Leadership Team - centered on best practices in social emotional support for all students and staff. Leadership Team members are having discussions with educators and staff about the three questions, and they are making adjustments to procedures and actions accordingly. In January 2022, Derek Young will again join the Board of Education Retreat to continue planning for ways to implement and validate actions that maintain a system-wide culture of belonging for students and staff of color. (3B, 3D, 3E, 3F)

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. Many schools in the district continued administration of the assessment titled “Fitnessgram” to benchmark and progress monitor K-8 students in order to determine students' fitness levels, based on what is optimal for good health. Due to COVID-19, the FSSD was not required to submit the scores to the state for the 2020-2021 school year. The assessment included a variety of health-related physical fitness tests that assessed 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. (1C, 1D)
2. The district continued tutoring for third grade students who were non-proficient in reading as measured by STAR Enterprise or report card data. With the support of the United Way Raise Your Hand program, each school provided after-school tutoring for third 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 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, 1E)
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 afford 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. (1D, 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. (1A, 1B, 1C, 4A, 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. A major component of the FSSD's exciting and learning-packed summer of 2021 was the Summer Learning Camp (SLC) that took place at Franklin Elementary School June 1-24, from 8:30a.m.- 2:30p.m., four days a week. The FSSD SLC encompassed both the Summer Learning Camp for rising first-fourth grade students and the Learning Loss Bridge Camp, which served rising sixth-eighth grade pupils. The camps came about as a result of the Tennessee Learning Loss Remediation and Student Acceleration Act enacted during the extraordinary January 2021 legislative session, which required their creation starting in 2021 to provide additional, in-person opportunities to accelerate students' growth following COVID-19 related school closures. As such, we enrolled priority students first. Student participation in the SLC was optional, and the camp was fully funded by the state. Poplar Grove Elementary teachers Dr. Cinamon Collins and Dr. Starr Wallace were selected as the SLC administrators. The Learning Loss Remediation and Student Acceleration Act also set requirements for After-School Mini-Camps focused on a STREAM (Science, Technology, Reading, Engineering, Arts, and Math) curriculum; the FSSD received a waiver to offer the STREAM Mini-Camps in the fall. The summer school instruction typically offered for students in grades 5-8 at FIS, FMS, and PGMS was incorporated into the SLC.

Daily SLC programming included four hours of reading and math instruction (with at least one hour of this block dedicated to math and at least one hour for reading), one hour of intervention, and one hour of physical activity or "play." Teachers had access to our district-supported science and social studies digital resources so they could incorporate these content areas as appropriate. Breakfast, lunch, and snacks were provided to students free of charge, as was bus transportation to and from the SLC. The 425 students enrolled in the camp and the 37 teachers who provided exemplary instruction were expertly supported by twelve paraprofessionals (at least one per grade level), a parent liaison, a nurse, and a front office receptionist. Our math and literacy coaches created lesson plans and curriculum pacing using specific district resources to ensure focused and consistent instruction occurred. High-quality instructional materials utilized at the SLC included i-Ready, Imagine Learning, Achieve 3000, Vocabulary Workshop, Rewards, Read Aloud Library, and the Moving with Math intervention program. Every student had the daily use of a Chrome Tablet or a Chrome Book, and, as it is during the regular school year, online student safety was monitored by GoGuardian. Further, teachers (based upon their requests developed from meticulous planning) and students were provided all necessary supplies such as paper, pencils, markers, notebooks, folders, and calculators.

We were fortunate that Mercy Community Healthcare provided social emotional learning and mental health support at the camp, and their presence at the teacher onboarding session to equip teachers and paraprofessionals with a toolkit of resources to address issues around anxiety and behavior was very helpful. Additionally, Alma, one of the FSSD's therapy dogs, was regularly present at the SLC. Three safety drills were exercised over the four-week period of the camp. Per the legislative requirement, pre- and post-assessments were administered to SLC students and the scores were reported to the TDOE. The assessment data are informing our planning for next summer's SLC, as well as instruction during the 2021-2022 school year. In accordance with state expectations, daily attendance was entered in the Summer Programming Enrollment and Attendance Reporting (SPEAR) application.

The SLC was the embodiment of a team effort. The teaching and learning, finance and administration, and FSSD Central Office teams, as well as the SLC administrators, faculty, and staff worked in concert to provide an exemplary experience for students. The Franklin Elementary administrators, faculty, and staff were kind and gracious hosts. Feedback about the SLC has emphasized the small class sizes, the time for teachers and students to delve deeply into challenging concepts, and the many opportunities for students to develop

existing as well as new friendships, and get to know their teachers prior to the 2021-2022 school year. (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 responsibilities for honors and accelerated learners, an accelerated learning specialist in each building supported 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. School level reading and math coaches, as well as the district reading and RtI² coordinator, were employed to better support academic programs and curriculum. (1D, 1E, 2E)
11. Each school utilized their Academic and Behavior Support Team (ABST) to support teachers and students. The ABSTs met on a scheduled basis to discuss students with academic or behavioral concerns. These multi-disciplinary teams 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, 1E, 4B)
12. The FSSD Honors Program continued to be successful in grades 5-8. Rising fifth-eighth graders who met established guidelines set by the Honors Committee were eligible to participate. The district hosted two Honors Program information meetings over Zoom in January of 2021 - one for parents of rising fifth-sixth graders and one for parents of rising seventh-eighth 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 and the honors program coordinator also hosted a separate meeting over Zoom for Spanish speaking families in January 2021. In late March of 2021, all rising fourth-eighth grade families received letters with their students' qualifying scores for the Honors Program, along with the updated Honors Reconsideration Form. Soon after receiving letters, the school-level Honors Program meetings occurred in April 2021, and these were also hosted on Zoom; however, information about the program was shared with all 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 the 2020-2021 school year by providing remediation, enrichment, recreation and music instruction in a fun camp setting. Located at JES and FIS, the Gentry programs that benefited students most in need included:
 - a) Virtual tutoring in reading and math (morning and afternoon) for students at FIS and JES at the time of their choosing (usually afternoons)
 - b) Virtual piano lessons (JES/FIS)
 - c) Virtual karate lessons (JES/FIS)
 - d) Virtual yoga classes (JES/FIS)
 - e) Virtual summer book club for FIS students
 - f) Computer coding (in-person enrichment at FIS in the spring of 2021)
 - g) Virtual family counseling for families in FSSD
 - h) Provided FSSD families with holiday assistance (food/gifts) (1D, 4B)
14. For the second year in a row, due to COVID-19, schools were not able to fully participate in the Williamson Recycles and Keep Williamson Beautiful Merit Program, in which schools receive 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 2020-2021 school year Merit Program. Each FSSD school received \$810 as a result. Additionally, Poplar Grove Elementary and Poplar Grove Middle earned extra merit points that resulted in an additional \$190 for each school. (4B)
15. The FSSD administered kindergarten readiness screening measures to three students whose parent(s) requested this testing based on the child's birthday falling between August 16 and September 30. Parents submitted the necessary documents to pursue this screening, which included a letter to the director of schools seeking the assessment, the child's official birth certificate, and proof of residency. Each child whose parents requested this

assessment and met the criteria was scheduled for an assessment that took place prior to the start of the 2020-2021 school year. Parents were contacted after the screening with the assessment results. None of the students met the required criteria to enroll early in kindergarten, and information was shared with parents about the possibility of enrolling their child in the 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, Learning.com, and Applied Digital Skills. (1A, 1C)
17. Typically, Poplar Grove Elementary fourth grade accelerated learning students participate in the Elementary Mini Mu Competition. Students take two high-level math tests that cover a wide variety of problem-solving skills and the top 20 finishers are awarded in the competition. This year the competition was modified and Poplar Grove Elementary did not participate. There are plans to resume participation in the future. (1D, 4B)
18. Students had the opportunity to participate in several national academic competitions through an academic club at FMS called Freedom Academic Competition Team (FACT). Several of those students comprised the Freedom Middle School Science Bowl Team, which won the regional competition for the 2021 National Science Bowl® (NSB) in February 2021 and competed in the NSB National Finals in the spring. The NSB is sponsored by the U.S. Department of Energy (DOE), and brings together thousands of middle and high school students from across the country to compete in a fast-paced question-and-answer format where they solve technical problems and answer questions on a range of science disciplines including biology, chemistry, Earth and space science, physics and math. FACT had 12 students qualify for the Regional Geography Bee as well as 13 students qualify for the Regional History Bee. (1C, 4B)
19. 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 baseball team won the 2021 championship, the Freedom Middle School Boys Tennis Team clinched its third straight WMAA Division II Championship, and the Poplar Grove Competition Cheerleading team won several regional championships as well as the coveted American Cheerleaders Association (ACA) Nationals (virtually) for the second year in a row. (1C, 4B)
20. Several schools competed virtually in Destination Imagination (DI) competitions at the local and regional levels. DI is an organization that teaches "21st Century" skills and STEM principles to kindergarten through university level students through collaborative problem-solving challenges. In 2020-2021, one team 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 the regional level. In addition, several STEM based teams met through Moore Elementary and the MES Morning and Afternoon Care (MAC) program, but did not compete in the official DI competition. (1C, 4B)
21. The district partnered with GoGuardian to closely monitor student online behavior. Not only did this new partnership highlight any inappropriate activities, but its Beacon 24/7 feature provided immediate alerts, through emails and phone calls when appropriate, if a student was exhibiting self-harm behaviors. (2F)
22. Poplar Grove Middle School's seventh and eighth grade 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. PGMS qualified for the national competition via video demonstrations of their exergames and came in second place in the 2021 National TechFit competition. (1A)
23. For the first time, FMS was able to offer high school credit for the new Computer Science Foundations class. In June of 2021, computer lab teachers from FIS and FMS met to create a pacing guide for coding which ensures students are prepared to take this class when they enter eighth grade. (1A, 1C)

24. The district provided technology devices for students and teachers during the 2020-2021 school year. Chrome devices (Chromebook or Tablet) were provided to all K-8 students. This afforded students and families the opportunity to learn from home when there was a need. In addition, virtual teachers who requested devices were provided document cameras, additional computer monitors, headphones, and ring lights for visual clarity. (1B, 2B)
25. 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)
26. To address virtual learning needs in response to the COVID-19 pandemic, the FSSD acquired 96 hotspots to provide internet access for students in need when learning from home. (1B)
27. All FSSD students participated in annual digital safety/citizenship lessons utilizing district resources such as Learning.com and Common Sense Media. The digital safety/citizenship resources provide students with direct instructions for developing skills and habits to engage safely and appropriately in a digital environment. These lessons meet the federal requirements for accepting E-Rate funding for technological expenditures. (2F)
28. The district continued its tradition of hosting a Be Nice Week from November 9-13, 2020. 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 "reverse" parade, a Be Nice gift to employees (a lanyard), and school-specific celebrations all week. (1C, 4A, 4B)

Student Support Programs

29. 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. Once a student was documented as having unexcused absences for five days, a letter was sent to the parents in addition to a telephone call and email notification. Additional letters, phone calls, family meetings and emails followed if absences continued. (4A, 4B)
30. 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)
31. For the 2020-2021 school year, FSSD partnered with the Williamson County Health Department to offer students the flu vaccine at school; 291 students received the vaccine. Additionally, the FSSD partnered with CVS Pharmacy to offer the flu vaccine to district staff; 121 vaccines were administered. (4B)
32. 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 2020-2021 academic year. This collaborative effort afforded the opportunity to work intensively after school with 88 FSSD students needing additional time and support in reading and/or math, allowing for an extended school day up to 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, 96% of students increased their reading skills and 100% of students increased their math skills. (1B, 1C, 4B)
33. 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 compacts with the participation of teachers and parent representatives for the 2020-2021 school year. These compacts were voluntary and designed to encourage and facilitate parent/guardian involvement with the

student's education. The school-parent compacts were distributed by schools to families through print copies sent home, email, and/or Blackboard Connect messages. There was a high response rate for these compacts among schools across the district. (1B, 4B)

34. Working with our Nonprofit Partner Graceworks Ministries, FSSD helped feed hundreds of students on the free and reduced lunch program who were at risk of food insecurity on the weekends. 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. Fuel bags totalling 8,815 were sent home with FSSD students during the 2020-21 school year. (2A, 4B)
35. In January 2017 the FSSD Child Nutrition Program joined the Tennessee Department of Human Services At Risk Supper Program. During the 2020-2021 school year, the program provided 27,173 boxed suppers to students at FES, JES, LES, FIS and PGES through the MAC program, 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)
36. Seventy-nine FSSD students were identified as homeless under the McKinney-Vento Homeless Education Act in the 2020-2021 school year. Services offered to these students and their families included the following: 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)
37. 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)
38. Effective July 1, 2018, Tennessee Code requires all schools in Tennessee to follow a progressive 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 completed prior to the filing of a truancy petition. However, if a family is not willing to participate in the truancy tiers, a truancy petition can be filed sooner. (2F, 4A, 4B)
39. Bleeding control kits were purchased with a portion of the 2020-2021 school year safety grant funding. The next phase of this project will entail determining the best locations in which to place these kits throughout the campuses and on school buses, and how to best train staff to use the kits in the event of an emergency. (2F)

Communication and Community Relations

1. The FSSD School Board is in its second year of its seventh TSBA "Board of Distinction" designation. 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 launched a new website using the FinalSite platform to provide more usability and Americans with Disabilities Act (ADA) compliant content. The website continued to be an incredibly rich source of information with a very healthy amount of traffic. New site components include a better master calendar, social media sharing opportunities, more video capabilities, along with a fresh, modern and consistent look across all schools. (4A, 4B, 4C)

3. The FSSD SharePoint website continued to be a 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, text, and phone-based messaging. We communicate in English and Spanish. The district used this tool to enhance communication, while school administrators used the program for attendance, updates, urgent messages, bus delays, and surveys. Schools also used the automated attendance calling feature to report student absences. (1C, 4A, 4B, 4C)
5. The FSSD and the FSSDEA planned, but then cancelled due to COVID-19, the annual “Retirees Holiday Brunch.” This brunch is typically held in December, complete with student entertainment. (4A)
6. FSSD recognized the School and District Teachers of the Year (TOY) with a reception and 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. News releases are also posted to the website and linked to district social media accounts. (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. (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 2021. Usually, state legislators are invited to discuss education-related issues with the board and FSSD leaders, but this retreat was held virtually so the legislative portion was cancelled. (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 view their child's 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. The SROs and Williamson County Sheriff's Department officials responsible are typically recognized at a school board meeting each year, but this recognition was cancelled due to COVID-19. (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. During the 2020-2021 year, due to COVID-19 safety protocols, several breakfasts were not held in person. Instead, treats and snacks were delivered directly to offices and buildings. (2D)
23. The FSSD continued its partnership with several community organizations to assist students in need to receive back-to-school supplies. Graceworks contributed to a Stuff the Bus event, teaming up with the Greater Nashville United Way 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, YouTube) 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 uses online enrollment each year, offering parents/guardians the option to upload required registration documents (birth certificate, immunization certificate, proof of residency). Computers and language assistance 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 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 showcase 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. Students in grades 5-8 utilized Google's email feature (Gmail) as an avenue of communication with their teachers. 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 could be flagged by GoGuardian's monitoring and were recoverable in case questions arose about the content within the email. (4A, 4C)
32. In early March 2020, FSSD eighth grade students visited the Columbia State Community College Williamson County campus in small groups. During the tour, students heard about the classes and career paths offered at the college, and explored the campus buildings and classrooms. This visit was related to the section of the district's strategic plan that includes 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. Due to the pandemic, the tour did not occur in 2021. However, plans are in place to bring it back in future years. (1C)
33. 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), which served as an archive of communication to parents and a clearinghouse of information, resources and support. (4A, 4B, 4C)
34. Freedom Intermediate School's Honors Choir participated as a featured choir in the city of Franklin's virtual Christmas tree lighting ceremony in December 2020. The students performed, along with local group The Shindellas, continuing the tradition of entertaining thousands with Christmas melodies before the official tree lighting. (4B)
35. FSSD recognized the School and District Classified Employees of the Year (TOY) with a reception and public recognition at a Board of Education meeting with certificates and monetary awards donated by a local bank. One district winner was selected representing all schools and departments. The director of schools and the two associate directors made a surprise visit to the FSSD District Classified Employee of the Year to personally

congratulate the recipient. The name of each District CEOY recipient is prominently displayed on a plaque at the Central Office. A partner bank provided the monetary awards. (4A, 4B)

36. Following a year and a half of the most challenging school health emergency in recent history, the board and director of schools presented Extraordinary Service Awards as a way to thank the school and district nurses, as well as the FSSD safety supervisor for their dedication to an extremely difficult job over the 2020-2021 school year. (2F)
37. FSSD partnered with the Williamson County Health Department (WCHD) to assist in contact tracing during the COVID-19 pandemic by providing to the WCHD information about identified close contacts in the school setting. (2F)
38. FSSD partnered with the WCHD to develop illness guidelines for our schools during the COVID-19 pandemic. (2F)
39. FSSD partnered with the WCHD to provide an opportunity for all staff members and substitute teachers to receive the COVID-19 vaccine, if they wished to do so. (2F)

FSSD School Equity Plan

40. The district continued to maintain the board's 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 percentage of free/reduced lunch as a district in 2020-2021 was 28%, which was down 11 percentage points from the previous year. The drop was due to the USDA's COVID relief program which does not require an application to receive a free meal in 2020-2021. The percentages per school (*based on October 2020 data*) were:
 - a. Franklin Elementary (K-4) – 30.4%
 - b. Johnson Elementary (K-4) – 39.3%
 - c. Liberty Elementary (K-4) – 37.6%
 - d. Moore Elementary (K-4) – 11.5%
 - e. Poplar Grove Elementary (K-4) – 37.1%
 - f. Freedom Intermediate (5-6) – 24.5%
 - g. Freedom Middle (7-8) – 23.3%
 - h. Poplar Grove Middle (5-8) – 24%(2A, 3B, 4B)
41. 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)
42. 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

43. The director of schools currently serves as the past chairman of the Superintendents Executive Study Council. The executive committee meets monthly with the commissioner of education and superintendents representing each region to discuss issues related to public education in Tennessee. (2D)
44. The FSSD Board of Education and the director continued to participate virtually in learning opportunities with the Tennessee School Boards Association (TSBA), the National School Boards Association (NSBA) and the

National Alliance of Black School Educators (NABSE) (as they were held), attending legislative updates and conference sessions as they were available. These professional learning sessions strengthen and enrich district leadership and awareness of local and national issues in education. (2D, 2F)

45. 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)
46. The director served on a panel to discuss local educational issues with Leadership Franklin participants, and also made a presentation to the Williamson County Association of Realtors. (4A, 4B)
47. The director was a member of Franklin Noon Rotary. (4A, 4B)
48. The director contacted local legislators to discuss educational issues that would appear in front of the state legislature. (2A, 4A, 4B)
49. 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)
50. The director met periodically with the WCS 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)
51. The FSSD partnered with the United Way of Williamson County in its fundraising campaign. Due to the pandemic, the 2020 campaign was completely online and began in December rather than October. Although giving was decreased, the online campaign was successful, raising \$14,140. 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 Awards went to Poplar Grove Elementary (All Star Campaign) and Freedom Middle (Highest Percentage Increase in Donations). 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)
52. Freedom Intermediate School partnered with Blood Assurance to host a blood drive in April 2021. All other school blood drives were limited due to COVID-19. (4B)
53. Williamson Medical Center physician Dr. Andy Russell partnered with the district by providing the prescription and oversight for our AEDs (automatic external defibrillators). (2F)
54. 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)
55. During the 2020-2021 school year, the Student Health Council was suspended due to COVID. Instead, the Coordinated School Health Office created televised public service announcements during morning announcements. (2E, 2F)
56. 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. These meetings were conducted via Zoom during 2020-2021. (4A, 4B)
57. 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 canceled 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)

*Coordinated School Health provided the opportunity for FSSD physical education programs to apply for a grant up to \$1200. FES, JES, LES, MES and PGES each received mini grants in the amount of \$1200 for PE equipment to enhance their curriculum.

58. Typically, on an annual basis, the FSSD partners with the Franklin Fire Department (FFD) to bring firefighters to all elementary schools in order to educate students on fire safety. The FFD uses the FFD Family Safe House program, which demonstrates the importance of fire safety and awareness. Due to COVID-19 concerns, these visits did not take place during the 2020-2021 school year. (2F)
59. FSSD maintained memorandums of understanding (MOUs) with Mercy Community Healthcare Center as part of the overall FSSD safety plan. This community resource is extremely valuable and the collaboration enables district leaders to reach out in times of crisis, should the need for resources arise. (2F)
60. 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. The goal was to provide more reading opportunities and resources outside of school for FSSD families. Additionally, *Battle of the Books*, a grades 5-8 team reading competition, was hosted at Freedom Intermediate (grades 5-6) and Freedom Middle School (grades 7-8) in spring 2021 for social distancing purposes. 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 WCS' LMSs and the WCPL to celebrate Williamson Loves Libraries month at the public library. 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)
61. 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 via video presentation on a big screen at its fall 2020 meeting, held at The Field in Franklin. Additionally, the student support 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)
62. FSSD Coordinated School Health and the Freedom Middle School guidance counselor collaborated with the Volunteer Behavioral Health to provide a vaping presentation to health classes. (4B)
63. Johnson, Moore and Liberty Elementary students are typically encouraged to participate in a running club, which meets either prior to or during school each day. The pandemic prevented these clubs from going forward, but we are hopeful they will return in 2021-2022. (4B)
64. The annual walk/run-themed fundraisers for each elementary school were not held due to the pandemic. We are hopeful that these events will resume in 2021-2022. (4B)
65. All schools participated in various food and/or clothing drives for agencies such as GraceWorks, One Gen Away, and the NOOK. In the Darrell Waltrip middle school Hunger Challenge, Freedom Middle School won with not only the most pounds of any middle school but the highest weight in all 42 participating schools with a massive 34,514 pounds. Freedom Intermediate won in the most pounds per student category with 17.5 pounds per student. (2E, 4B)

66. The FSSD and WCS 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)
67. 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 continues to contract 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)
68. In 2020-2021 the Coordinated School Health Office and school nurses at LES, JES, PGMS, MES, FES facilitated Sudden Cardiac Arrest drills to earn the school's certification as a "Heart Safe School" 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)
69. Through a mutual partnership with the United Way, all eight schools received gift cards from Publix to be used to purchase school supplies. Shoppers at Publix donated the funds to make these gift cards possible. (3D, 4B)
70. Kroger volunteered to be a host site at three Franklin locations for the Story Bus Plus summer outreach program, enabling children to enjoy supervised reading time and a snack while their parents shopped for groceries. (1D, 3D, 4B)
71. For the twelfth consecutive year, the FSSD partnered with the U.S. Department of Agriculture (USDA) to offer a Seamless Summer Food Service program (SSFS) to bridge the summer hunger gap by providing free breakfast and/or lunch to children 18 and under at community sites during the months of June and July. The FSSD hosted two drive-through distribution sites (Poplar Grove and Liberty Elementary) throughout the summer and meals were also delivered to publicized bus stops Mondays – Fridays. (3D, 4B)
72. A bus GPS system, called Parent Portal Lite, was added to the communications services we provide parents. This app-based software program allows parents to follow their child's bus throughout the day. Features include notifications when a bus enters a predetermined geographical area, like the neighborhood entrance, as well as real-time bus movement on a map in the app. (2F, 4B, 4C)
73. In November 2020, the FSSD hosted a Relics and Treasures Donation Drive to locate historical photos, documents, and school-related items that might help fill the district's new Legacy Gallery. Currently under construction, the Legacy Gallery will be part of the new FSSD Performing Arts Center, to open in early 2022 on the campus of Poplar Grove. (3B, 4A, 4B)
74. Moore Elementary art teacher David Reynolds was selected to serve as the Franklin Special School District representative on the Franklin Public Arts Commission. The commission is composed of nine citizens who provide guidance and oversight for art projects which are for public display in the city of Franklin. The commission reviews and makes recommendations concerning all aspects of public art, including policy, projects, acquisition, siting, education and outreach to the Board of Mayor and Aldermen. (2E, 3D, 4A)
75. Coordinated School Health sponsored a Fitness Friday for staff members. Fruit smoothies were prepared by school health staff and were provided as a healthy breakfast choice for employees. (2E)
76. The director of schools was elected in April 2021 to represent the Mid-Cumberland Region on the Tennessee Organization of School Superintendents (TOSS). (2D)

77. The director and the board chair, comprising the FSSD Executive Committee, met regularly to discuss business at hand. (2A, 2B, 2C, 2F, 3A)
78. The director of schools supported the acquisition of therapy dogs for each school by coordinating with the Alliance of Therapy Dogs and the Williamson County Animal Shelter, and personally financed trained dogs for two of our schools. Each school had either a trained therapy dog or a therapy-dog in training as of summer 2021. (2B, 2E, 2F, 3B, 3D)
79. FSSD partnered with the Mid-Cumberland Regional office of the Tennessee Department of Health to provide a school-based dental prevention program at Johnson Elementary School. These services were offered to all students and included free dental screenings, sealants, fluoride treatments and dental referrals when indicated. Seventy students were served with a dollar value of \$9,379. (2F, 3D, 4B)

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. In the fall of 2020, the FSSD took advantage of market conditions and refunded \$14,860,000 of the series 2014 and 2016 bonds providing significant future savings to the district. In the 2021 Session of the Tennessee General Assembly, the FSSD was authorized to issue an aggregate principal amount not to exceed \$45,000,000 of additional interest-bearing bonds to finance current and future construction projects. In April 2021, the district then adopted a resolution authorizing the issuance of \$23,000,000 of Limited Tax School Improvement Bonds. Due to the uncertainty caused by the COVID-19 pandemic, the FSSD chose not to include employee raises beyond step increases for the 2020-2021 general purpose budget. At the July 19, 2021 board meeting, the FSSD Board voted to raise the FSSD Property Tax by \$.078 from \$.6271 (revenue neutral calculation from reappraisal) to \$.7051 for FY 21-22 resulting in an estimated \$2.9 million in additional revenue. The primary purpose of this increase was to fund employee salary in benefit increases. Salary increases included the appropriate step increase and a 3% cost of living adjustment. Current and future capital projects will require the authorization of additional Limited Tax School Improvement Bonds in the spring of 2022 to complete.

1. The FSSD continued to seek and employ outstanding teachers and administrators. During the 2020-2021 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. 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. Incorporated during the 2020-2021 year were guidelines as to how to incorporate observations specific to virtual and/or remote learning. To this end, school administrators and teachers were provided the National Institute for Excellence in Teaching (NIET) Rubric Companion for Virtual Instruction. This document highlights the key indicators and descriptors of strong instructional practice that are particularly relevant in a virtual environment. All available teacher evaluation data was uploaded into the TNCompass database: 2019-2020 achievement and growth data were not available due to the suspension of state testing in the midst of the spring 2019 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 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 or additional assignments. That plan was updated in FY 2017-18 and approved by the state for FY 2020-2021. (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 have contracted with Frontline to add their Frontline Central platform. This platform has provided us the opportunity to create electronic personnel files and transition to a predominately paperless process in Human Resources. (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. 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)
12. The district's online application program, Frontline, continued to provide applicants and administrators with an easy and efficient application and interview process. The addition of Frontline Central allows for seamless creation and maintenance of personnel records. (2D)
13. The district placed a continuous focus on providing a competitive salary and benefit package. The average salary of instructional personnel in the FSSD is consistently in the top ten in the state in most salary lanes. In 2021, the FSSD was #5 in the state for average bachelor's salary and #6 in the state for average master's salary. (2D, 3E)

14. The director reviewed school enrollment data monthly to ensure low pupil-teacher ratios. (2D, 3B)
15. The district hosted its first annual job fair on March 30, 2019, with more than 100 job-seekers attending. Due to continued COVID restrictions, the district did not host a local job fair in the spring of 2021. The district plans to host a job fair in spring 2022. Despite the cancellation of most in-person job fairs, human resource personnel attended virtual job fairs at Middle Tennessee State University and University of Tennessee - Knoxville. Human resource personnel also participated in mock interviews with candidates from Vanderbilt University and provided feedback to graduate candidates in Trevecca University interviews. The Human Resource Supervisor attended the Tennessee State University College of Education fall and spring data retreat. (2D, 3E)
16. Monthly Leadership Team meetings continually provided collaboration and professional growth among the administrative team. Several of these meetings were held via Zoom in observance of COVID-19 safety and mitigation protocols around social distancing. (2E)
17. Monthly meetings with school principals provided a forum for discussion and collaboration on administrative issues. The meeting locations rotated among the eight schools. During the 2020-2021 year, several of these meetings took place via Zoom in observance of COVID-19 safety protocols. (2E)
18. The district provided and expanded the use of secure online access to many forms and documents, including the FSSD Employee Handbook and Personnel Directory, to each employee through the FSSD website, Employee Navigator, and Frontline Central reducing paper and copier costs. (4A)
19. 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. The Lottery for Educational After School Programs (LEAPs) grant provided 65 students with scholarship rates to attend MAC; these students also received homework support and small group tutoring assistance. (1C, 4B)
20. 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 61 students; 10 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)
21. The Technology Department continued to run new fiber and data cable to improve our network infrastructure. (2B)
22. The Technology Department added more enterprise wireless devices and purchased new laptops for teachers in line for rotation replacements. (1C, 2B)
23. 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 (\$4,810,182) over expected energy costs. (2F)
24. 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)

25. 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)
26. 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 and give the schools the option to print out visitor logs electronically. (2E, 2F)
27. 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)
28. The safety supervisor continued to meet regularly with first responders and the WCS safety and security director as the new safety manual was refined to ensure that the plans were streamlined for the county and all schools. (2E, 2F)
29. 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)
30. 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)
31. 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)
32. 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 it. 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)

33. The MAC program received a \$80,231 Lottery for Education: Afterschool Programs (LEAPs) grant for 2020-2021. 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 continue to receive funds for three years, enabling at-risk children to attend MAC on a sliding scale. 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)
34. In 2020-2021, 72.3% of the district's faculty held a master's degree or higher, while 27.7% held a bachelor's degree. During the 2020-2021 school year, FSSD had 13 educators participate in the tuition reimbursement program to earn an advanced degree. Additionally, 42 educators in the district earned the annual stipend for National Board Certification. (2D)
35. During the 2020-2021 school year, the Franklin Special School District offered free breakfast and lunch to ALL students based on federal guidelines announced August 31, 2020, by the U.S. Department of Agriculture. By temporarily discontinuing federal eligibility guidelines that only allowed qualified low-income students to receive free meals, the USDA and FSSD's partnership has removed all barriers for children to receive much-needed food assistance, regardless of income. (2F, 3D, 4A, 4B)
36. The Tennessee Department of Education selected FSSD Child Nutrition Supervisor Robbin Cross as one of two state finalists for the 2020-2021 Recognizing Inspirational School Employees (RISE) Award. The RISE Award was created by Congress in 2019 and is overseen by the U.S. Department of Education to honor classified school employees who provide exemplary service to students and their communities. (2F, 3D, 4A, 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 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 and the choice offered to parents of virtual or in-person learning during the 2020-2021 school year, the effective use of our digital resources and online textbook materials became even more important. Our professional learning efforts going forward will continue to address 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 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 which is now in the planning and design phase. 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. 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. Franklin Special School District will face hiring challenges in hard-to-staff teaching areas such as upper-level math, special education and foreign language. The district also continues to focus on the challenge of recruiting teachers of color. The district will concentrate on recruiting from multiple sources (current employee recommendations, relationships with local universities and expanding our attendance to virtual and in-person 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.
7. In addition to the challenge of hiring teachers, the district will face challenges in hiring and retaining paraprofessionals as well. The work of a paraprofessional is demanding as they are tasked with meeting the needs of the students they serve throughout the day. As we consider our budget for this year, a pay increase for these employees may be appropriate. Similarly, our recruitment efforts, in partnership with StaffEZ, for our substitutes is presenting a challenge. An increase in pay for these positions may be appropriate as well. The district currently must pull other staff to cover substitute shortages. As we increase our fill rate, the district will minimize disruptions in the day-to-day operations of the school.
8. Rekeying of all schools is a project that the safety and attendance supervisor would like to look into in the future. Teachers/staff would all have key fobs which would allow them to gain access to their school campus as opposed to keypads and physical door keys for each building. This would make it possible to deactivate a fob if a staff person were no longer employed at the FSSD. It would eliminate the collection of keys and the need to change a keypad code.

Summary

After the 2019-2020 school year, the district took a giant breath and marveled at our collective ability to finish the school year while persevering to remain connected to our families. It was truly a year like no other. The devastating news of the COVID-19 pandemic, followed immediately by school closures, with very little state or federal guidance, put all school districts, including ours, in an incredibly difficult situation. However, during the spring of 2020, the FSSD rose to the occasion. The district fired on all cylinders as educators and staff developed and implemented objectives identified as priorities through the FSSD strategic plan. While the entire country waited out the virus at home, district staff ensured the continued operation of the school district by:

- 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.

According to our data, our teachers, support staff and administrators did an incredible job fulfilling both the academic and the SEL needs of our students and families. Prior to 2020-2021, we could never have anticipated how these strategies would not only help to carry us through another most unusual school year, but would lead to stunning successes in the face of seemingly unfathomable obstacles. Many of the lessons learned in the 2019-2020 school year provided a springboard for best practices during the 2020-2021 school year, as well as a direct link to the district's strategic planning goals (in red):

- A focus on the use of district adopted high-quality instructional materials and an intentional application of district pacing guides. (Literacy)
 - Highlight: the implementation of four new ELA adoptions and the ongoing professional learning around these textbooks.
 - This focus provided consistency in in-person and virtual instruction in all content areas, particularly for students who participated in both.
- The beginning of the implementation of the 95% Group intervention resource, a program designed to help schools improve reading instructional practices and ensure success for struggling readers by specifically targeting phonics and phonemics as well as results-based interventions. (Literacy)
- The pilot of the Quaver SEL program at one elementary school to focus on the needs of pre-K-4 students and the teachers and counselors who support them. (Student Well-Being)
- The continued support and development of a therapy dog at Johnson Elementary, which would become a model for other schools to follow. (Student Well-Being)
- An intentional focus on adult SEL practices with Dr. Joelle Hood (ThrivingYOUiversity), a longtime partner of the FSSD, who facilitated professional learning around SEL/anxiety as they relate specifically to COVID-19 for both district leaders and teachers in June 2020. (Student Well-Being)
- The continued partnership with Mercy Clinic and expansion of the therapist program to provide more therapy time in schools. (Student Well-Being)
- The search for virtual opportunities for students, such as the Junior Achievement Career Quest for eighth grade pupils. (College and Career Readiness)
- The continued collaboration with high school counselors as they prepare eighth grade students for the transition to high school using virtual meeting spaces. (College and Career Readiness)
- The start of the Liberty Elementary renovation. (Equity in Facilities)
- The continued implementation of visitor management kiosks and security laminate for windows and doors in all buildings/schools across the district. (Equity in Facilities)
- The continued planning for the future, including the proposed sale of the Central Office and Central Office Annex, in order to build a new Central Office and the renovation and expansion of the Johnson Elementary cafeteria. (Equity in Facilities)
- The coordination and budgeting to ensure a device for every student and a hot spot for every student who needed one (at times school and district administrators as well as the technology team visited students' homes to ensure all technology needs were addressed) was executed. (Student Well-Being)

- A choice-based education program was provided for parents, with the option to send their children to school or to use a virtual format. (Equity in Facilities)
- A targeted system of support was put in place for virtual teachers (collaboration sessions facilitated by district leaders, additional technology equipment including second monitors, headphones, ring lights, and document cameras). (Equity in Facilities)
- A team comprised of district administrators continued to address all COVID-19 related questions, developed procedures and forecasted issues of concern, taking this burden off principals and brainstorming ways to tackle difficult issues. (Student Well-Being)
- School administrators and nurses worked jointly with the FSSD COVID-19 Team and the Williamson County Health Department to develop illness guidelines as well as contact trace and exclude quarantined students and staff as indicated. (Student Well-Being)
- In March 2021, FSSD provided two COVID-19 vaccine clinic opportunities for all employees who wished to receive the vaccinations. (Equity in Facilities)

When the 2019-20 school year quietly concluded, work immediately turned to “what’s next?” While we initially anticipated a return to a mostly typical school year, the COVID-19 Delta variant necessitated a pivot to safety protocols and instructional plans that would continue to allow in-school teaching and learning as much as possible. This early work was critical to the success that followed in our 2020 school opening and the first months of the 2020-2021 school year.

Each year we reflect on the accomplishments, the challenges and the opportunities that have been presented to us in our work. There has never been a year where more reflection, more planning, more out-of-the-box thinking has been required than that of the 2020-2021 school year. The sheer volume of work required to make this year a success, despite the immense challenges of mitigating social emotional decline and learning loss in students that has crippled many districts across the nation, has taken a toll on everyone in education. Just because our teachers, staff and administrators have accomplished the impossible feat of teaching through a pandemic, in person and virtually, does not mean that there have not been casualties. The emotional expense of living through this pandemic and the loss of family members and friends to this catastrophic virus will take extreme patience and compassion as we return to work in 2021-2022. However, the FSSD remains truly a special place with leaders and employees who place significant value on empathy, kindness, flexibility and patience. It is with these attributes that we will return to work – many with heavy hearts and a weariness that only time will help to cure –with a renewed focus on restoring the hearts and minds of students. We know it is incumbent on us all to work with purpose as we fill in the learning gaps and build social emotional reserves to carry the students as well as our FSSD family of employees through the years to come. Never has the vision of Excellence in Teaching and Learning for All meant so much to so many. We look forward to the new framework of learning we will build to ensure the resilient students of today are the skillful and passionate leaders of tomorrow.

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.

AIMSweb Plus – A universal screening, progress monitoring and data management system that supports Response to Instruction and Intervention (RtI²) 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 being installed district-wide.

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

Bleeding Control Kits – Life-saving bleeding control kits containing items such as tourniquets, pressure dressings and gauze bandages for the purpose of helping to control bleeding and potentially save lives.

BOLDplanning - BOLDplanning manages the Emergency Operations Planning process through data collection and analysis, plan writing and overall EOP strategy development. Our online safety tool is called WCSready.

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 by The Cooper Institute, Fitnessgram is the only health-related fitness assessment based on valid and reliable research to incorporate criterion-referenced standards, called Healthy Fitness Zones.

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

- employment application that provides applicants and administrators with an easier, more efficient application and interview process (*formerly Applitrack*).
- personnel documents and credential tracking to allow for creation of electronic personnel files and employees to complete forms electronically (Frontline Central).
- 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 devices and better understand students so as to 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 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 grades 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 resource provided to all K-8 students to enhance their digital literacy skills, digital citizenship, digital safety, and computer coding. 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 (RtI²) – 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 (RtI²-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 RtI²-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.

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.
- **Teachtown**: A research-based social skills program for elementary and middle school students. This program combines television-quality animations with teacher-driven lessons, activities, and assessment tools.

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 (RtI²) 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 (RtI²-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 composed 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).

YouScience - The YouScience platform is used by the FSSD to develop performance measures of aptitudes to uncover students' natural talents, match them to careers, and give them personalized feedback on how their abilities can be utilized in school, work, and in their daily lives.

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 5, 2022
RE: Agenda for the Franklin Special School District Board of Education meeting to be held on Monday, January 10, 2022 at 6:30 p.m., to be held at Johnson Elementary School, 815 Glass Lane, Franklin.

- I. MEETING CALLED TO ORDER 6:30 p.m.
- II. PLEDGE OF ALLEGIANCE 6:32 p.m.
- III. RECOGNITIONS/GOOD NEWS 6:35 p.m.
 1. Proclamation in Honor of School Board Appreciation Week
 2. Board of Distinction 2021-2023
 3. Good News and Recognitions
- IV. PUBLIC INPUT *Please limit comments to three (3) minutes per speaker* 6:45 p.m.
- V. REPORTS/PRESENTATIONS/DISCUSSIONS 6:50 p.m.
 1. Teaching and Learning Report
 2. Construction Report
 3. State of the District Annual Report FY 2020-21
 4. Derek Young Culture Strategies and Retreat
 5. COVID Update
- VI. APPROVAL OF BOARD AGENDA 7:10 p.m.
- VII. APPROVAL OF CONSENT AGENDA 7:15 p.m.
 1. Minutes of Board Meeting dated November 8, 2021
 2. Minutes of Special Called Meeting November 29, 2021
 3. Minutes of Work Session November 29, 2021
 4. Minutes of Work Session January 8, 2022
 5. Overnight Field Trip Request – PGMS Cheerleaders to Nationals
- VIII. BUSINESS BEFORE THE BOARD 7:20 p.m.
 1. Audit Reports FY 2020-21
 2. Calendar FY 2022-23
 3. Approval of Central Office Complex Construction – Phase I (Maintenance & Transportation Building)
 4. Policy Revision: Director of Schools Recruitment and Selection (5.801) – 2nd Reading
 5. Policy Revision: Attendance of Non-Resident Students (6.204) - 1st Reading
- IX. DIRECTOR OF SCHOOLS REPORT 7:45 p.m.
- X. UPDATES 7:50 p.m.
 1. Teaching and Learning
 2. Finance and Administration
- XI. ANNOUNCEMENTS 7:55 p.m.
- XII. ADJOURNMENT 8:00 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 8, 2021
Franklin, Tennessee

The Franklin Special School District Board of Education met at 6:30 p.m. on Monday, November 8, 2021, at Franklin Elementary School, 1501 Figuers Drive, Franklin. A link to the recording may be found at <https://www.youtube.com/watch?v=6MfrCgWhaic> .

The following members were present: Chair Robert Blair, Alicia Barker, Allena Bell, Robin Newman, Tim Stillings and Kevin Townsel.

Others present were: Dr. David Snowden, Dr. Mary Decker, Dr. David Esslinger, Dr. Cheryl Robey, Mark Anderson, Josh Bracamontes, Shelly Robinson, Summer Carlton, Amy Fisher, Celby Glass, Lisa Chatman, Susannah Gentry, Chip Sternenber, Amanda Parks, Carol Riordan, principals and other district leadership team members and community members. Guest Board members Mrs. Tiffany Johnson from Rutherford County Schools and Mr. Butch Campbell from Murfreesboro City Schools were present to critique the Board as part of attaining Board of Distinction renewal.

Prior to the meeting the Board met with Attorney Mr. Chuck Cagle in Executive Session to discuss pending litigation and legislation. The Board did not deliberate toward nor make any decision during this session with Counsel.

I. MEETING CALLED TO ORDER

The meeting was called to order at 6:29.

II. PLEDGE OF ALLEGIANCE

Franklin Elementary Principal Mrs. Anne Riley welcomed those in attendance and led the Pledge of Allegiance. Chair Robert Blair called for a moment of silence before being seated.

III. RECOGNITIONS/GOOD NEWS

Good News – Dr. Mary Decker was recognized as serving as Chairperson of the 2022 Learning Forward Annual Conference, to be held in Nashville at the Gaylord Opryland in early December 2022.

IV. PUBLIC INPUT

No one from the public addressed the Board.

V. REPORTS / PRESENTATIONS / DISCUSSIONS

- 1. Teaching and Learning Spotlight, "Leadership Meetings and Professional Learning"**
– Presented by Dr. Decker, this and more information is presented in the Summary of T&L Activity for November (on file).
- 2. Construction Report** – Presented by Dr. Esslinger (reports on file).

- 3. COVID-10 Protocols and Legislation Update** – Dr. Snowden updated the Board on Williamson County and district COVID cases: last week the district had two cases of infection, this week there are 14 infections and 53 exclusions. He also reported on the pending legislation that would only allow a mask mandate under certain conditions as outlined in the legislation. If the Governor signs the legislation, it will go into effect immediately, without the signature, it would go into effect in 10 days from writing, unless it is vetoed by the Governor. Students and personnel may continue to wear masks if they would like, however, without the mandate in place. Communication is ready to go out with information when the legislation is acted upon. According to our counsel, the judge in our court ruling did not limit school boards on their ability to issue or limit mandates. Current FSSD policy ends on January 11, 2022. With a law change, masks would be optional. The Federal Commission of Health is the office that is responsible for quarantining if legislation is passed.

VI. APPROVAL OF BOARD AGENDA

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

VII. APPROVAL OF CONSENT AGENDA

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

Approved under Consent Agenda (on file) were:

- 1. Minutes of Board Meeting dated October 18, 2021**
- 2. 2021 LEA Compliance Report**
- 3. Bids: Food and Culinary Services FIS and PGS Serving Line**
- 4. Budget Amendments**

VIII. BUSINESS BEFORE THE BOARD

- 1. Policy Revision: Substitute Personnel (5.701) – 1st Reading** - The revision makes the change in policy as to where certification is reported if a retired teacher substitutes over 120 days in the case that no other qualified personnel are available. With change in state law, that reporting now goes to the Division of Retirement instead of the State BOE. The administration recommended approval of the 1st Reading.

Alicia Barker made a **motion to approve the 1st Reading** of revisions to Substitute Personnel (5.701) as presented **and to waive the 2nd Reading**. Allena Bell **seconded** the motion, which **carried 6-0**.

- 2. Policy Revision: Director of Schools Recruitment and Selection (5.801) – 1st Reading** - This revision follows a review after the annual TSBA audit of our policy manual. TSBA has suggested a change in wording on Item 4.d. based on state law stating “majority” instead of “2/3” vote of membership of the Board, although this nomenclature is the same

for a six-member Board. Also updated is the formatting of steps in the selection process and broadening of the wording based on the TSBA model policy. The administration recommended approval of the 1st Reading.

Robin Newman made a **motion to approve the 1st Reading** of revisions to Director of Schools Recruitment and Selection (5.801) as presented. Allena Bell **seconded** the motion, which **carried 6-0**.

3. **Policy Revision: Interference/Disruption of School Activities (6.306) – 1st Reading** - This revision is per TSBA’s recommendations. “Public Chapter 77 establishes guidelines for principals and teachers to follow when disciplining students as well as a process for the removal of a student from a teacher’s classroom. It also includes an appeal process that a teacher can utilize if the principal denies the teacher’s removal request. This new law, the Teacher Discipline Act, impacts several policies that are required by state law.” This law is effective January 1, 2022. The administration recommended approval of the 1st Reading.

Allena Bell made a **motion to approve the 1st Reading** of revisions to Interference/Disruption of School Activities (6.306) as presented **and to waive the 2nd Reading**. Kevin Townsel **seconded** the motion. During discussion it was clarified that student removal would be situational, and this would be procedural and not written into the policy. The motion **carried 6-0**.

4. **Policy Revision: Safe Relocation of Students (6.4082) – 1st Reading** - As in the revision for 6.306, TSBA has provided language based on Public Chapter 77 to establish guidelines for principals and teachers to follow when disciplining students as well as a process for the removal of a student from a teacher’s classroom. This law is effective January 1, 2022. The administration recommended approval of the 1st Reading.

Kevin Townsel made a **motion to approve the 1st Reading** of revisions for Safe Relocation of Students (6.4082) as presented **and to waive the 2nd Reading**. Alicia Barker **seconded** the motion, which **carried 6-0**.

VIII. DIRECTOR OF SCHOOLS REPORT

- **Career Quest 2021** – Held virtually November 4th, our 8th graders will have had a successful day exploring opportunities. Thanks again to Dr. Lee Kirkpatrick, the Teaching & Learning Team, and the teachers and school administration for its success. We are optimistic that next year the event will be in person.
- **Williamson Chamber State of the Schools Event** – Held at the Williamson County Ag Expo Center November 2nd, it was a chance to highlight many of the great things happening in our district, including TCAP scores from this past year, mental health partnership with Mercy, our therapy dog program, and construction projects, just as examples. While it was a smaller venue this year, our principals also had the chance to attend virtually to hear the address, instead of attending in person as usual. Thanks to Williamson, Inc. for hosting WCS and FSSD at this event.

- **Be Nice Week** – As I highlighted in the State of the Schools address, we celebrate this week as putting special emphasis on our message throughout the district for character and kindness with many activities. We hope that you will be able to visit our schools this week.
- **Veteran’s Day Parade** November 11th – Back to the regular route this year, we look forward to participating in the parade. Six FSSD “Be Nice Student Ambassadors” from each school will walk in the City of Franklin’s Veteran’s Day Parade alongside our fourth graders, FIS Bulldog Council, and FMS/PGMS band, followed by the Story Bus Plus. We also invite you to ride or walk in the Veterans Day Parade on November 11th if your schedule permits.
- **Board meeting in December** – Although this has been scheduled, it is tentative on whether there will be a definitive need for a December Board meeting. The Executive Committee will be communicating after the Thanksgiving holidays for this decision.
- **Items for Board Retreat** – Please let us know if there are topics that you would like to have added to our agenda for January 8th. The Board and the Leadership Team will be continuing diversity training with Derek Young, as well as the Board hosting our legislators, and reviewing the 2022-23 calendar.

X. UPDATES

Teaching & Learning – Dr. Mary Decker, Associate Director for Teaching & Learning, provided the following (on file):

- Demographics Report for November 2021

Finance & Administration – David Esslinger, Associate Director for Finance & Administration, provided the following (on file):

- Personnel Change Report October/November 2021
- Investment Report
- Revenue and Expenditure Reports
- Sales Tax Revenue Comparison Report for November – this provided a 3-year sales tax comparison


XI. ANNOUNCEMENTS

- The TSBA will hold the Delegate Assembly at the upcoming conference; our delegates have been previously chosen.
- Dr. Snowden was thanked for his part in making the Chamber event a success.
- The Board is appreciative of the Chamber members’ warm welcome at the State of the Schools address and acknowledges and appreciates the personal note from President/CEO Matt Largen, as well as the gift card that each Board member attending received.
- Mr. Blair thanked Dr. Lee Kirkpatrick for speaking about our partnership with Mercy Community Healthcare at a recent fundraising event.

- There will be a Board Work Session on November 29; notification will be sent out in the coming week.

XII. ADJOURNMENT

Chair Blair adjourned the meeting at 6:56 p.m.

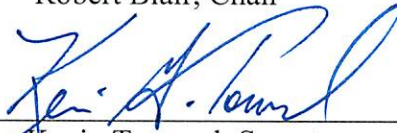


Robert Blair, Chair



Date

ATTEST:



Kevin Townsel, Secretary



Date

November 29, 2021
Franklin, Tennessee

The Franklin Special School District Board of Education met in a Special Called Meeting on Monday, November 29, 2021 in the Media Center of Moore Elementary School, 1061 Lewisburg Pike, Franklin. A link to the recording may be found at <https://www.youtube.com/watch?v=1Ftwg44GmlM>.

The following members were present: Chair Robert Blair, Alicia Barker, Allena Bell, Robin Newman, Tim Stillings and Kevin Townsel.

Others present were: Dr. David Snowden, Dr. David Esslinger, Susannah Gentry, Amy Fisher, Celby Glass, Lisa Chatman, Leslie Duke, Mark Anderson, Sam Vega, Carol Riordan, Dr. Joel Hoag, community and media.

I. MEETING CALLED TO ORDER

The meeting was called to order at 5:51, following the Board meeting in Executive Session with our attorney, Mr. Chuck Cagle.

II. PLEDGE OF ALLEGIANCE

Chair Blair welcomed those in attendance; Mr. Townsel led the Pledge of Allegiance. Mr. Cagle announced following the Pledge that there were no decisions or deliberations made by the Board in Executive Session, citing the case of Van Hooser v. Warren County Board of Education, and not violating the Open Meetings Act, T.C.A. §§ 8-44-101.

III. PUBLIC INPUT

No one from the public chose to address the Board at this meeting.

IV. APPROVAL OF BOARD AGENDA

Allena Bell made a **motion** to approve the Board Agenda as presented. Robin Newman **seconded** the motion, which **carried 6-0**.

V. BUSINESS BEFORE THE BOARD

- 1. Discussion and Consideration of COVID-related Matters** - Dr. Snowden introduced the Business item to the Board. Due to the mask mitigation protocol expiring at midnight on January 10, 2022 and the court case that had been filed, the Executive Committee has continued to consult with legal counsel, and thus having the Board meet in Executive Session before this meeting. From the Executive Session, the Board was advised that they do have the authority to make decisions on the mask requirement based on the court ruling, whether invoking or dissolving a mask requirement.

As of this date, the latest COVID number for the district: 2 positive staff members and 11 positive students, which is .00314% of our student population. As of this date, the total active cases in Williamson County is 550. On this date last year, the total active cases were 1,063.

Williamson County has a population of approximately 240,000. Also as of this date, Williamson Medical Center reported that there are 10 positive adult cases in the hospital, no pediatric COVID cases and no ICU COVID patients.

The COVID team met this afternoon, and based on the COVID statistics as well as availability of the vaccination for those 5-11, the team believes at this point in time the mask mandate could be lifted unless we have a serious increase, then the Board could invoke another mandate. Other mitigation protocols would remain in place as deemed necessary.

Tim Stillings made a **motion** that FSSD rescind the mask requirement immediately. Allena Bell **seconded** the motion. After discussion, the **motion carried 6-0**.

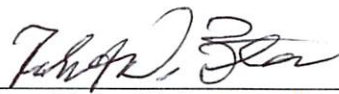
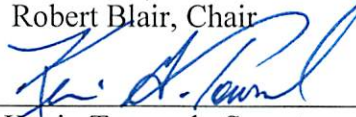
Discussion/statements before the vote included:

- The COVID dashboard will remain being updated weekly.
- Other mitigation protocols will be in effect; changes will be posted online.
- Masks are optional for students and personnel.

VI. ADJOURNMENT

Chair Blair adjourned the meeting at 5:59 p.m.

Following the meeting, a Work Session was conducted in the Teacher Center.

ATTEST:  _____ 1/10/22
Robert Blair, Chair Date
 _____ 1/10/22
Kevin Townsel, Secretary Date

November 29, 2021
Franklin, Tennessee

The Franklin Special School District Board of Education met in a Work Session on Monday, November 29, 2021 in the Teacher Center of Moore Elementary School, 1061 Lewisburg Pike, Franklin.

The following members were present: Chair Robert Blair, Alicia Barker, Allena Bell, Robin Newman, Tim Stillings and Kevin Townsel.

Others present were: Dr. David Snowden, Dr. David Esslinger, Susannah Gentry, Mark Anderson, Carol Riordan, Leslie Duke, Dr. Joel Hoag, and media. Presenters from Wold-HFR Design, Principal and Director of the General Architecture Division Steve Griffin and Designer Josh Murray, as well as Project Managers from Nabholz Adam Seiter (currently at the FSSD PAC and PGS Gym site) and John Stack (future Central Office complex).

I. MEETING CALLED TO ORDER

The meeting was called to order at 6:06.

II. BUSINESS BEFORE THE BOARD

The Work Session has been called for a presentation of plans for the development of property purchased at 205 Eddy Lane and Reynolds Drive. A presentation PowerPoint was provided to the Board prior to the meeting for study (on file). Following an aerial view of the property, the site plan was presented with explanation of Phase 1A and Phase 1B, then Phase II. Preliminary costs and work estimate was provided for review, as well as the project steps.

The existing shop at the rear of the property will be the FSSD Transportation and Maintenance facility, complete with offices, space for servicing buses, housing maintenance equipment, meeting space and lounge area. In the back of the property and around the new bus and maintenance building, ample room for all buses and fenced parking is planned. Phase 1A will have the complete structural analysis of the existing metal building, re-cladding of the existing metal building, then sitework and construction of the interior spaces.

Upon move-in to this building by the Maintenance and Transportation Departments, demolition of the building facing Eddy Lane and the site preparation in advance of the Central Office will be underway. Phase 1B completes the construction of the facilities building and the completion of the design for construction of the Central Office.

Presentation of the Phase II preliminary cost and work estimate followed for the Board, as well as the preliminary design of the new construction three-floor Central Office. The design that was presented showed secure office spaces, conference areas for collaboration, a central atrium with secure glass entryway to the building, unfinished areas for growth, and highlighted a meeting room large enough to accommodate the leadership team and board meetings.

The building is designed to be user-friendly and yet reflect a first-class progressive presentation to parents, community members and district personnel.

Discussion of the cost offset by the sale of current assets, which will cover a significant portion, followed. The financial analysis through Nabholz will be forthcoming with more real-time cost estimates.

Another presentation is planned for the Board Retreat January 8, which will include any updates to the plan, as well as Nabholz' financial analysis moving forward of current building costs. Dr. Esslinger will provide updated bond project schedule at the retreat.

Approval of Phase 1 will be on the January 10 Board Meeting agenda.

VI. ADJOURNMENT

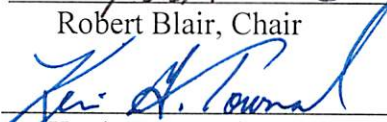
Chair Blair adjourned the meeting at 7:39 p.m.



Robert Blair, Chair

1-10-22
Date

ATTEST:



Kevin Townsel, Secretary

1/10/22
Date

APPLICATION FOR OVERNIGHT FIELD TRIP
FRANKLIN SPECIAL SCHOOL DISTRICT

Pursuant to the Franklin Special School District Board of Education Policy 4.302 "Field Trips and Excursions", preparation of all overnight field trips must include application of the field trip with this form and appropriate approval thereto. Please submit this form in ample time for approval of the Board Education.

SCHOOL: Poplar Grove Middle GRADE(S): 5-8 DATE OF REQUEST: 11/5/21

TEACHER(S) REQUESTING: Jennifer Hacker (competition cheer coach)

DATES OF FIELD TRIP: 2/10/22 TO 2/14/22

DESTINATION: Orlando, Florida

INSTRUCTIONAL PURPOSE of this field trip, including value of the activity/relationship of trip to classroom instruction, suitability of activity and distance traveled in terms of age level (use additional sheet if necessary):

Purpose of trip is to compete at Nationals in Orlando. All WILC teams will also be competing. Cheerleaders will be staying with her parent/guardian during the trip.

TRIP COST PER CHILD: \$ 1200

COLLECTION METHOD: Varsity Website & PGS Bookkeeper

SCHOLARSHIPS NEEDED (#): —

SCHOLARSHIPS PROVIDED (#): —

METHOD OF PAYMENT OF SCHOLARSHIPS: _____

STUDENT BODY OFFERED TRIP, i.e., grades(s), groups(s): grades 5-8 competition cheerleaders

NUMBER PARTICIPATING: 15

CHAPERONES ATTENDING (NOTE FACULTY MEMBERS): Jennifer Hacker,
Olivia Owens & Alisha Erickson (principal)
JP Orman

DATE AND TIME OF DEPARTURE: 2/10/22 AT ___:___ am pm

DATE AND TIME OF RETURN: 2/14/22 AT ___:___ am pm

MODE OF TRANSPORTATION: parents can drive their child or fly on own.

IF MORE THAN ONE, LIST SPECIFIC DETAILS (use additional sheet if necessary):

Some parents may drive to Orlando & some may choose to fly.

ACCOMMODATION ARRANGEMENTS: _____

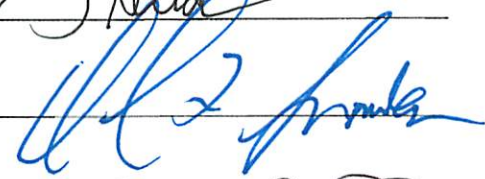
MEAL ARRANGEMENTS: Parents responsible for each meal

EMERGENCY CONTINGENCY PLAN: _____


Please give the office a list of students participating in field trip and emergency numbers. If appropriate, give the office a list of students not participating and make arrangements for those students in your absence. Also, notify special class teachers, cafeteria and any other teachers necessary if students will miss these classes.

RECOMMENDED BY PRINCIPAL: 

DATE: 12/4/2022

DIRECTOR OF SCHOOLS: 

DATE: 1/4/2022

AUTHORIZATION BY FSSD BOARD OF EDUCATION: 

DATE: 1/10/2022

**Franklin Special School District Field Trip
Preliminary Approval Form**

School: Poplar Grove Middle School
Destination: Nationals - Orlando, Florida
Date(s) of trip(s): Feb 10 - 14, 2022
Departure Time: _____ am/pm Return Time: _____ am/pm
Sponsor(s): Jennifer Hacker, Olivia Owens, Alisha Erickson

Educational benefit of the trip: _____

Activities planned during the trip: complete our traditional routine

Related brochures/information attached? Yes _____ No _____

Preliminary trip itinerary attached? Yes _____ No _____

Does field trip involve any of the following: Yes _____ No _____

- * Swimming, boats, or in/around water
- * Remote locations/hiking
- * outdoor education
- * animals
- * air travel
- * motorized activities

Estimated number of students: 15 Age level of students: 10-15

Student/chaperone ratio: _____ # of chaperones needed: _____

Any special qualifications of chaperones need? Yes _____ No

List those special qualifications: basic first aid, _____

Means of travel: School bus (preferred), # needed?

Other: car or plane

Food provided how? parents provide meals

Housing needed? Yes No

If yes, what type and where? parents provide housing

Details of proposed budget and how trip will be financed: parents are paying - fundraiser in progress

Scholarships? Yes No If yes, how many?

How are scholarships funded?

Will fundraising be needed? Yes No

(If yes, attach a fundraising plan)

.....
Date Approved: 1/4/2022 Principal's Signature: 

Submit to the Superintendent or School Board for Approval? Yes No

Date Approved by Superintendent or School Board: 1/10/2022

Signature of Superintendent or School Board Chair: 

FRANKLIN SPECIAL SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

Matlock Clements

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, 2021

<u>Name</u>	<u>Title</u>	
Robert Blair	Chairman, Board of Education	*
Allena Bell	Vice-Chairman, Board of Education	*
Tim Stillings	Member, Board of Education	*
Alicia Barker	Member, Board of Education	*
Robin Newman	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, 2021, 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, 2021, 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 2, 2021, 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.

A handwritten signature in blue ink that reads "Matlock Clements, P.C." with a stylized flourish at the end.

Matlock Clements, P.C.
Murfreesboro, Tennessee
December 2 2021

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, 2021.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the fiscal year by \$38,424,049 (net position).
- The change in net position increased \$10.18 million.
- Outlays for new capital assets totaled \$13,780,782 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 \$38.4 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, 2020 (for comparison) and 2021 follows:

	<i>Governmental Activities</i>	
	<i>2021</i>	<i>2020</i>
Current and other Assets	\$ 90,914,497	\$ 79,810,225
Capital Assets, net	76,510,277	60,927,300
Deferred Outflows	10,500,287	7,406,093
<i>Total assets and Deferred Outflows of Resources</i>	177,925,061	148,143,618
Long-term liabilities	82,535,468	66,212,085
Other liabilities	10,260,729	9,116,570
Deferred Inflows	46,704,815	45,121,546
<i>Total Liabilities and Deferred Inflows of Resources</i>	139,501,012	120,450,201
<i>Net position:</i>		
Invested in capital assets, net of related debt	32,981,471	28,681,084
Restricted-Nonspendable	44,584	35,161
Restricted for education	571,240	6,300
Restricted for pensions	4,146,754	6,320,223
Restricted for capital outlay	1,117,712	526,344
Unrestricted	(437,712)	(7,875,695)
<i>Total net position</i>	\$ 38,424,049	\$ 27,693,417

The District's net position of approximately \$38.4 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 3,355 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 \$10,188,329. The increase in net position resulted primarily from total general revenues exceeding the total net expenditures of the primary governmental activities.

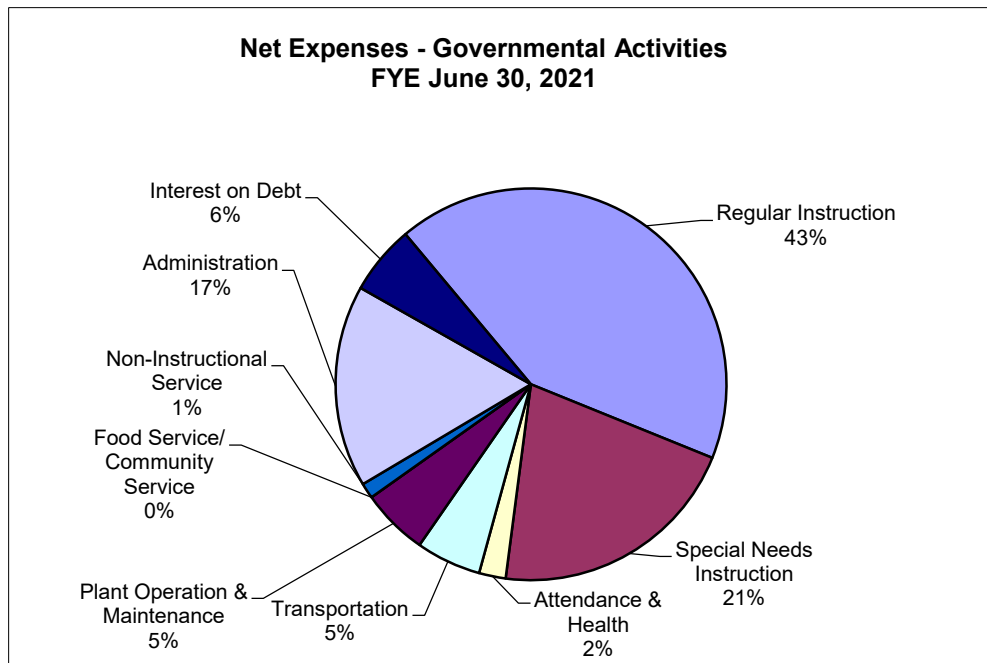
The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services.

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>
			2021	2020
<i>Instruction:</i>				
Regular	\$ 35,051,538	\$ (20,160,172)	\$ 14,891,366	\$ 16,582,892
Special needs	7,576,780	(193,836)	7,382,944	7,335,108
<i>Support Services:</i>				
Attendance and health	785,201	-	785,201	724,379
Transportation	1,897,360	-	1,897,360	1,906,327
Plant operations and maintenance	1,951,839	-	1,951,839	5,236,726
Food service	2,480,171	(2,593,733)	(113,562)	304,646
Community service	455,759	(1,554,671)	(1,098,912)	281,145
Administration	5,887,401	-	5,887,401	4,311,064
Non-Instructional Services	446,328	-	446,328	
Interest on debt	2,016,335	-	2,016,335	1,795,396
Total	\$ 58,548,712	\$ (24,502,412)	34,046,300	38,477,683
<i>Less: General Revenues</i>			44,234,629	43,008,083
<i>Change in Net Position</i>			<u>\$ 10,188,329</u>	<u>\$ 4,530,400</u>



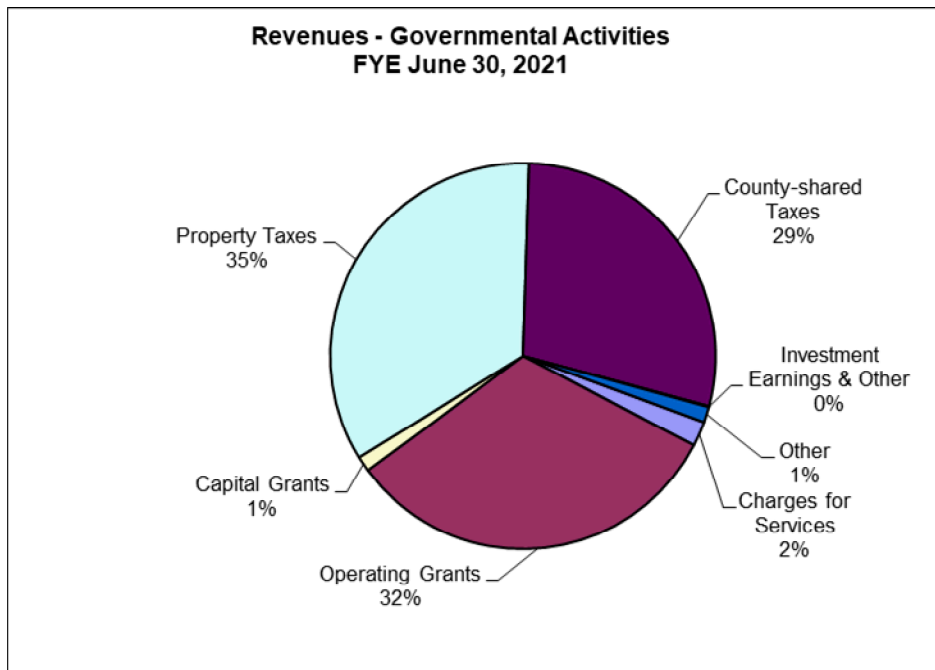
The net cost of regular instruction, special needs instruction and administration represent the largest components of the District’s governmental activities, 43%, 21% and 17%, respectively. The District relies on general revenues, including tax revenue and unrestricted State BEP funds, to support the net cost of its governmental activities.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

As the table below indicates, \$44.2 million of general revenues were realized to support \$34 million of governmental activities.

	<u>Governmental 2021 Activities</u>	<u>%</u>	<u>Governmental 2020 Activities</u>	<u>%</u>
Program Revenues:				
Charges for services	\$ 1,428,593	2.1%	\$ 1,591,962	2.5%
Operating grants	22,181,200	32.3%	18,713,962	29.2%
Capital grants	892,619	1.3%	883,921	1.4%
	<u>24,502,412</u>	<u>35.6%</u>	<u>21,189,845</u>	<u>33.0%</u>
General Revenues:				
Property taxes	23,578,196	34.3%	22,439,211	35.0%
County-shared taxes	19,715,752	28.7%	19,525,760	30.4%
Investment earnings	47,216	0.1%	576,178	0.9%
Other	893,465	1.3%	466,934	0.7%
	<u>44,234,629</u>	<u>64.4%</u>	<u>43,008,083</u>	<u>67.0%</u>
Total Revenues	<u>\$ 68,737,041</u>	<u>100.0%</u>	<u>\$ 64,197,928</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 29 cents, respectively, of every dollar raised. Another 32% came from State and Federal funds for specific programs, and the remainder from fees charged for services and miscellaneous sources.

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 \$39.78 million, an increase of \$7,634,978 from the prior year. The schedule below indicates the fund balance and the total change in fund balance by fund as of June 30, 2021.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management’s Discussion and Analysis

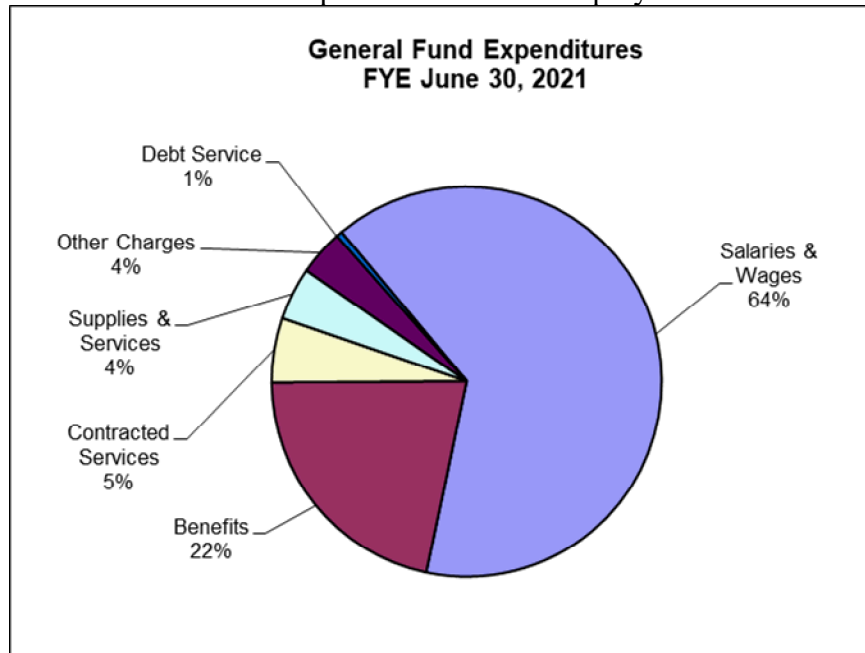
	<u>Balance, June 30, 2021</u>	<u>Balance, June 30, 2020</u>	<u>Increase (Decrease)</u>
General	\$ 6,143,996	\$ 4,345,880	\$ 1,798,116
Debt Service	1,043,835	667,448	376,387
Nonmajor Funds:			
Food Service	475,570	(47,999)	523,569
Federal Projects	-	-	-
Community Service	105,744	(312,408)	418,152
Internal School Fund	575,268	542,303	32,965
Capital Outlay	31,438,010	26,952,221	4,485,789
Total	<u><u>\$ 39,782,423</u></u>	<u><u>\$ 31,605,142</u></u>	<u><u>\$ 7,634,978</u></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 \$6,143,996. The unassigned fund balance of \$5,748,735 million is available for spending at the District’s discretion, \$0 is classified as “nonspendable” and the remaining fund balance of \$395,261 is restricted for education and the Hybrid Retirement Stabilization Trust. As a measure of liquidity, the unassigned fund balance represents 10.9% of total General Fund expenditures.

Revenues exceeded expenditures for the fiscal year, which resulted in a increase to the fund balance of 1,798,116.

The District is a service entity and as such is labor intensive. As the table 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>2021</u>	<u>2020</u>
Salaries & Wages	\$ 34,016,968	\$ 33,639,354
Benefits	11,369,651	11,002,926
Contracted Services	2,838,175	2,820,190
Supplies & Materials	2,313,592	2,032,823
Other Charges	1,983,090	1,781,890
Capital Outlay	-	-
Debt Service	258,932	247,540
Total	<u>\$ 52,780,408</u>	<u>\$ 51,524,723</u>

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 \$376,387 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 increased \$519,833 due to the ESSER 2.0 reimbursement of funds spent by FCS in 2019-2020 that paid staff while the District was closed. The Food Culinary Service also saw an increase in participation due to meals being free for all students and a higher reimbursement rate for these meals by USDA. 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

The District provides morning and afternoon care for children through the Morning and Afternoon Care (MAC) program. The Community Service Fund's fund balance increased \$418,152. The increase was the result of two factors. First, the ESSER 2.0 reimbursed funds spent by MAC in 2019-2020 that paid staff during the district shutdown due to COVID. Secondly, MAC was the recipient of the Emergency Loss of Income COVID Relief Grant through the Community Foundation of Tennessee.

The District operates an internal school fund in each of its eight schools. This fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The fund balance of the District's internal school fund increased \$32,965.

The fund balance of the Capital Outlay Fund increased \$4,485,789 due primarily to bond proceeds exceeding 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.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

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 \$54.3 million and the estimated revenues and transfers totaled \$53 million. Final budgeted expenditures in the General Fund were \$55.4 million. Amendments related primarily to additional services related to Grants.

During the year, however, the District made an effort to spend conservatively. Consequently, expenditures were less than budgetary estimates by \$2,652,626 at year-end, and actual revenues were more than budgetary estimates by \$183,330. Subsequently, total revenues and transfers exceeded expenditures for the fiscal year, increasing the fund balance by 1,798,116.

CAPITAL ASSET AND DEBT ADMINISTRATION

Long-Term Debt

At June 30, 2021, the District had general obligation bonds outstanding of \$70,825,000, a liability for compensated absences of \$476,000 and a net OPEB obligation of \$8,196,255. This is as compared to the June 30, 2020, balances of \$52,275,000 for general obligation bonds, a liability for compensated absences of \$487,650 and a net OPEB obligation of \$8,982,207. 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).

Capital Assets

The District has \$76.5 million invested in capital assets (net of accumulated depreciation of \$61.5 million). This investment is comprised of 201 acres of land, seven school buildings, two administrative office buildings, CO Eddy Lane buildings, land improvements (such as parking lots, athletic fields and lighting and drainage systems and retention ponds), furniture and equipment, and more than 30 school buses and maintenance vehicles and equipment.

Acquisitions consisted of land, buildings, vehicles, various repairs and improvements, equipment purchases and construction in progress that totaled \$19,418,688. 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, 2021 as summarized by location follow:

<u>Location</u>	<u>Owned Acreage</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>2021 Cost, Net</u>	<u>2020 Cost, Net</u>
Franklin Elementary	16.7	\$ 20,492,644	\$ 8,460,169	\$ 12,032,475	\$ 12,695,150
Johnson Elementary	13.7	\$ 7,783,107	\$ 3,755,437	4,027,670	4,132,478
Liberty Elementary	37.0	\$ 13,886,553	\$ 5,722,387	8,164,166	4,107,663
Moore Elementary	20.0	\$ 11,951,125	\$ 7,110,903	4,840,222	5,094,429
Freedom Intermediate	25.0	\$ 19,203,412	\$ 11,934,059	7,269,353	8,097,063
Freedom Middle	37.4	\$ 15,543,664	\$ 7,816,668	7,726,996	7,772,614
Poplar Grove	37.3	\$ 33,759,236	\$ 10,803,122	22,956,114	14,966,705
Central Office	2.6	\$ 2,493,059	\$ 533,053	1,960,006	1,894,238
Central Office Annex	6.6	\$ 4,288,530	\$ 2,665,781	1,622,749	1,521,027
Transportation	-	\$ 3,206,858	\$ 2,423,270	783,588	558,229
Maintenance/Landscaping	-	\$ 398,680	\$ 283,206	115,474	87,704
C/O 205 Eddy Lane	4.7	\$ 5,013,666	\$ 2,202	5,011,464	-
Total	201.0	\$ 138,020,534	\$ 61,510,257	76,510,277	60,927,300
Less: Outstanding Debt				(43,528,806)	(32,246,216)
Net Investment in Capital Assets				\$ 32,981,471	\$ 28,681,084

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:

- In the fall of 2020, the FSSD took advantage of market conditions and refunded \$14,860,000 of the series 2014 and 2016 bonds providing significant future savings to the district.
- In the 2021 Session of the Tennessee General Assembly, the FSSD was authorized to issue an aggregate principal amount of not to exceed \$45,000,000 of additional interest-bearing bonds to finance current and future construction projects.
- In April of 2021, the district then adopted a resolution authorizing the issuance of \$23,000,000 of Limited Tax School Improvement Bonds.
- Due to uncertainty caused by the COVID 19 pandemic, the FSSD chose not to include employee raises beyond step increases for the 2020-2021 general purpose budget.
- At the July 19, 2021 board meeting, the FSSD Board voted to raise the FSSD Property Tax by \$.078 from \$.6271 (revenue neutral calculation from re appraisal) to \$.7051 for 2021-2022 resulting in an estimated \$2.9 million in additional revenue.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

- The primary purpose of this increase was to fund employee salary and benefit increases. Salary increases included the appropriate step increase and a 3% cost of living adjustment.
- Current and future capital projects will require the authorization of additional Limited Tax School Improvement Bonds in the spring of 2022.

All of these factors will have an impact upon the District's budget for the 2021-2022 fiscal year. Total General Fund appropriations approved by the District's Board of Education is \$54.51 million for the 2021-2022 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, 2021

	Primary Government Governmental Activities
<u>Assets</u>	
Cash and cash equivalents	42,576,387
Receivables (net of allowance of uncollectibles):	
Taxes	20,615,861
Due from other governments	22,226,062
Accounts receivable	55,901
Inventories	44,584
Net pension asset	5,002,101
Non depreciable capital assets	5,911,322
Depreciable capital assets net accumulated depreciation	70,598,955
Restricted Assets:	
Amounts accumulated for Pension Benefits	393,601
	<hr/>
Total Assets	167,424,774
	<hr/>
<u>Deferred outflows of resources</u>	
Deferred outflows-pensions	5,440,160
Deferred outflows-OPEB	1,778,191
Deferred loss on bond refunding	3,281,936
	<hr/>
Total Deferred Outflows of Resources	10,500,287
	<hr/>
<u>Liabilities</u>	
Accounts payable	198,633
Accrued payroll and other liabilities	5,155,160
Retainage payable	32,828
Accrued interest	233,067
Advances in cafeteria charges	55,154
Advances in tuition	101,939
Net pension liability	1,248,948
Long-term liabilities due within one year	3,235,000
Long-term liabilities due in more than one year	82,535,468
	<hr/>
Total Liabilities	92,796,197
	<hr/>
<u>Deferred inflows of resources</u>	
Deferred inflows-pensions	2,446,307
Deferred inflows-OPEB	4,332,681
Deferred inflows for property taxes	39,925,827
	<hr/>
Total Deferred Inflows of Resources	46,704,815
	<hr/>
<u>Net Position</u>	
Net investment in capital assets	32,981,471
Restricted-Nonspendable	44,584
Restricted for education	571,240
Restricted for capital outlays	1,117,712
Restricted for pensions	4,146,754
Unrestricted	(437,712)
	<hr/>
Total Net Position	\$ 38,424,049
	<hr/> <hr/>

FRANKLIN SPECIAL SCHOOL DISTRICT

Statement of Activities

For the Year Ended June 30, 2021

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Functions / Programs:					Primary Governmental Activities
Primary Government:					
Governmental Activities:					
Regular instruction	\$ 35,051,538	\$ 247,004	\$ 19,020,549	\$ 892,619	\$ (14,891,366)
Special needs instruction	7,576,780	-	193,836	-	(7,382,944)
Attendance and health	785,201	-	-	-	(785,201)
Transportation	1,897,360	-	-	-	(1,897,360)
Plant operation and maintenance	1,951,839	-	-	-	(1,951,839)
Food service	2,480,171	106,922	2,486,811	-	113,562
Community service	455,759	1,074,667	480,004	-	1,098,912
Administration	5,887,401	-	-	-	(5,887,401)
Non-Instructional Services	446,328	-	-	-	(446,328)
Interest of debt	2,016,335	-	-	-	(2,016,335)
Total Governmental Activities	\$ 58,548,712	\$ 1,428,593	\$ 22,181,200	\$ 892,619	\$ (34,046,300)
General Revenues:					
Property taxes					23,578,196
County shared taxes					19,715,752
Unrestricted investment earnings and rental income					47,216
Other					893,465
					<u>44,234,629</u>
					Change in net position
					10,188,329
					Net position - beginning of year
					27,693,417
					Restatement - See Note 15
					542,303
					Net position - beginning of year (restated)
					<u>28,235,720</u>
					Net position - end of year
					<u><u>\$ 38,424,049</u></u>

FRANKLIN SPECIAL SCHOOL DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2021**

<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	\$ 8,737,576	\$ 31,461,451	\$ 1,013,078	\$ 1,364,282	\$ 42,576,387
Taxes receivable	20,615,861	-	-	-	20,615,861
Due from other governments	14,709,546	43,867	6,570,958	901,691	22,226,062
Receivables	2,760	-	-	53,141	55,901
Inventory	-	-	-	44,584	44,584
Due from other funds	734,254	-	-	-	734,254
Restricted Assets	393,601	-	-	-	393,601
Total Assets	\$ 45,193,598	\$ 31,505,318	\$ 7,584,036	\$ 2,363,698	\$ 86,646,650
 <u>Liabilities</u>					
Accounts payable	164,153	34,480	-	-	198,633
Accrued liabilities	4,839,391	-	-	315,769	5,155,160
Retainage payable	-	32,828	-	-	32,828
Due to other funds	-	-	-	734,254	734,254
Advance of cafeteria charges	-	-	-	55,154	55,154
Advance of tuition	-	-	-	101,939	101,939
Total Liabilities	5,003,544	67,308	-	1,207,116	6,277,968
 <u>Deferred inflows of resources</u>					
Deferred inflows for property taxes	34,046,058	-	6,540,201	-	40,586,259
Total Deferred Inflows of Resources	34,046,058	-	6,540,201	-	40,586,259
 <u>Fund Balances</u>					
Nonspendable:					
Inventory	-	-	-	44,584	44,584
Restricted:					
Restricted for Education	1,660	-	-	569,580	571,240
Restricted for Capital Outlay	-	31,438,010	-	-	31,438,010
Restricted for Hybrid Retirement Stabilization Trust	393,601	-	-	-	393,601
Committed:					
Committed for Debt Service	-	-	1,043,835	-	1,043,835
Committed for Capital Outlay	-	-	-	-	-
Unassigned	5,748,735	-	-	542,418	6,291,153
Total Fund Balances	6,143,996	31,438,010	1,043,835	1,156,582	39,782,423
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 45,193,598	\$ 31,505,318	\$ 7,584,036	\$ 2,363,698	\$ 86,646,650

FRANKLIN SPECIAL SCHOOL DISTRICT

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

June, 30 2021

Amounts reported for fund balance - total governmental funds		\$ 39,782,423
 Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		76,510,277
Net pension asset (liability) that is not due and payable in the current period, therefore, are not reported in the funds.		3,753,153
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		5,440,160
OPEB		1,778,191
Deferred loss on bond refunding		3,281,936
Deferred inflow of resources in an acquisition of net position that is applicable to a future reporting period. County collected and shared taxes		660,432
OPEB		(4,332,681)
Changes in net pension liability not included in pension expense		(2,446,307)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.		(233,067)
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.		(6,273,213)
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	\$ (70,825,000)	
Other post employment benefits	(8,196,255)	
Compensated absences	(476,000)	(79,497,255)
Net position of governmental activities		\$ 38,424,049

FRANKLIN SPECIAL SCHOOL DISTRICT

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

For the Year Ended June 30, 2021

<u>Revenues</u>	<u>General</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Taxes	17,763,901	\$ -	\$ 5,760,484	\$ -	\$ 23,524,385
Intergovernmental	36,094,682	892,619	-	5,822,168	42,809,469
Charges for services	247,004	-	-	1,189,560	1,436,564
Uses of money and property	8,950	-	-	-	8,950
Other	301,805	37,461	805	583,689	923,760
Total Revenue	<u>54,416,342</u>	<u>930,080</u>	<u>5,761,289</u>	<u>7,595,417</u>	<u>68,703,128</u>
 <u>Expenditures</u>					
Current:					
Regular instruction	34,317,529	5,710,687	-	1,038,965	41,067,181
Special needs instruction	6,858,670	-	-	732,960	7,591,630
Attendance and health	744,809	-	-	25,442	770,251
Transportation	1,727,703	-	-	9,062	1,736,765
Plant operation and maintenance	4,027,832	-	-	12,522	4,040,354
Food service	-	-	-	2,452,199	2,452,199
Community service	-	-	-	447,009	447,009
Administration	4,844,933	-	115,151	1,333,898	6,293,982
Debt service	258,932	135,855	5,269,751	-	5,664,538
Non-Instructional Services	-	-	-	446,328	446,328
Capital outlay	-	13,780,782	-	-	13,780,782
Total Expenditures	<u>52,780,408</u>	<u>19,627,324</u>	<u>5,384,902</u>	<u>6,498,385</u>	<u>84,291,019</u>
Excess (deficiency) revenues over expenditures	<u>1,635,934</u>	<u>(18,697,244)</u>	<u>376,387</u>	<u>1,097,032</u>	<u>(15,587,891)</u>
 <u>Other Financing Sources (Uses)</u>					
Sale of Property/Equipment	36,100	-	-	-	36,100
Transfers from other funds	126,082	-	-	-	126,082
Transfers to other funds	-	-	-	(126,082)	(126,082)
Bond Proceeds	-	23,183,033	-	-	23,183,033
Total Other Financing Sources (Uses)	<u>162,182</u>	<u>23,183,033</u>	<u>-</u>	<u>(126,082)</u>	<u>23,219,133</u>
Net Change in Fund Balance	1,798,116	4,485,789	376,387	970,950	7,631,242
Fund Balance, Beginning of Year	4,345,880	26,952,221	667,448	(360,407)	31,605,142
Restatement - See Note 15	-	-	-	542,303	542,303
Fund Balance, Beginning of Year (Restated)	4,345,880	26,952,221	667,448	181,896	32,147,445
Change in inventory reserve	-	-	-	3,736	3,736
Fund Balance, End of Year	<u>\$ 6,143,996</u>	<u>\$ 31,438,010</u>	<u>\$ 1,043,835</u>	<u>\$ 1,156,582</u>	<u>\$ 39,782,423</u>

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, 2021

Amounts reported for net change in fund balance - total governmental funds		\$ 7,631,242
Amounts reported for governmental activities in the statement of activities are different because:		
<p>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.</p>		
Cost of assets acquired	\$ 19,418,688	
Depreciation expense	<u>(3,835,711)</u>	15,582,977
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
County collected and shared taxes		33,912
<p>Net change in pension assets/liabilities and expenditures that are deferred or capitalized for the statement of activities.</p>		
		7,064,834
<p>Net change in bond loss that is deferred for the statement of activities</p>		
		(350,015)
<p>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.</p>		
Bond Proceeds	\$ (19,185,000)	
Bond Premium	(3,998,033)	
Current year principal payments	3,255,000	
Ammortization of debt premium	<u>1,084,014</u>	(18,844,019)
<p>Interest is accrued on the outstanding bonds in the statement of activities, whereas in the governmental funds, an interest expenditure is reported when due.</p>		
		(136,736)
<p>Expenses reported for governmental activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds.</p>		
Change in reserve for inventory	\$ 3,736	
Compensated absences	(11,650)	
Other post employment benefits	<u>(785,952)</u>	<u>(793,866)</u>
Change in net position of governmental activities		<u>\$ 10,188,329</u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	\$17,229,242	\$ 17,229,242	\$ 17,409,986	\$ 180,744
Property tax - prior year	100,000	100,000	193,047	93,047
Property tax - pickup	35,000	35,000	121,360	86,360
Interest and penalty on delinquent taxes	25,000	25,000	39,508	14,508
Total special school district taxes	<u>17,389,242</u>	<u>17,389,242</u>	<u>17,763,901</u>	<u>374,659</u>
Intergovernmental revenue				
County Revenue:				
Property tax - current year	13,436,309	13,377,251	12,862,552	(514,699)
Property tax - prior year	40,000	40,000	50,632	10,632
Taxes - other	105,500	105,500	100,735	(4,765)
In lieu of tax payments	50,000	50,000	77,837	27,837
Interest and penalty on delinquent taxes	20,000	20,000	26,498	6,498
Local sales tax	5,974,000	5,974,000	6,422,723	448,723
Total county revenue	<u>19,625,809</u>	<u>19,566,751</u>	<u>19,540,977</u>	<u>(25,774)</u>
State Funds:				
Basic education program	14,845,000	15,008,000	15,002,903	(5,097)
Career ladder	100,000	100,000	91,829	(8,171)
Coordinated school health	-	-	80,000	80,000
On-behalf contribution OPEB	-	-	210,161	210,161
Other state funds	443,113	1,328,064	943,576	(384,488)
Total state funds	<u>15,388,113</u>	<u>16,436,064</u>	<u>16,328,469</u>	<u>(107,595)</u>
Federal Funds:				
Education of handicapped	-	170,249	170,249	-
Preschool	-	54,987	54,987	-
Total federal funds received	<u>-</u>	<u>225,236</u>	<u>225,236</u>	<u>-</u>
Total Intergovernmental revenue	<u>35,013,922</u>	<u>36,228,051</u>	<u>36,094,682</u>	<u>(133,369)</u>
Charges for services				
Tuition - out-of-district students	30,000	30,000	25,301	(4,699)
Tuition summer school	349,540	349,540	161,656	(187,884)
Tuition other	28,000	28,000	56,512	28,512
Other Charges	40,010	40,010	3,535	(36,475)
Total charges for services	<u>447,550</u>	<u>447,550</u>	<u>247,004</u>	<u>(200,546)</u>
Other Revenue from Local Sources:				
Interest earnings	50,000	50,000	4,422	(45,578)
Facility rentals	25,000	25,000	4,528	(20,472)
Other	72,900	93,169	301,805	208,636
Total other revenues	<u>147,900</u>	<u>168,169</u>	<u>310,755</u>	<u>142,586</u>
Total Revenues	<u>\$ 52,998,614</u>	<u>\$ 54,233,012</u>	<u>\$ 54,416,342</u>	<u>\$ 183,330</u>

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, 2021

Expenditures:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Regular Instruction:				
Principals and assistant principals	\$ 1,907,825	\$ 1,926,575	\$ 1,905,927	\$ 20,648
Supervisors	489,732	489,732	442,433	47,299
Teachers	18,524,368	18,570,803	18,182,437	388,366
Guidance personnel	642,371	657,780	654,420	3,360
Library personnel	505,404	505,404	508,490	(3,086)
Other salaries and wages	2,887,121	3,070,801	2,901,798	169,003
Career ladder program	60,000	60,000	55,840	4,160
Benefits	8,120,978	8,226,439	7,875,624	350,815
Contracted services and consultants	994,697	1,041,771	825,468	216,303
Travel - instructional personnel	2,025	1,625	293	1,332
Instructional materials and supplies	749,612	1,169,193	934,108	235,085
Other	40,317	53,575	30,691	22,884
Total regular instruction	<u>34,924,450</u>	<u>35,773,698</u>	<u>34,317,529</u>	<u>1,456,169</u>
Special Needs Instruction				
Supervisor	107,045	107,045	108,949	(1,904)
Teachers	2,659,138	2,727,047	2,691,203	35,844
Psychological personnel	905,157	915,157	833,459	81,698
Other personnel	765,953	765,953	738,258	27,695
Career ladder	12,000	12,000	3,500	8,500
Contracts	434,970	652,381	444,460	207,921
Instruction materials and supplies	54,000	54,000	31,279	22,721
Benefits	1,714,029	1,732,442	1,698,342	34,100
Other	325,043	323,043	309,220	13,823
Total special needs instruction	<u>6,977,335</u>	<u>7,289,068</u>	<u>6,858,670</u>	<u>430,398</u>
Attendance and Health:				
Supervisor and other wages	522,061	533,032	532,936	96
Career ladder program	2,000	2,000	2,000	-
Benefits	168,309	171,187	169,079	2,108
Supplies and materials	18,690	20,157	15,906	4,251
Other	27,081	26,857	24,888	1,969
Total attendance and health	<u>738,141</u>	<u>753,233</u>	<u>744,809</u>	<u>8,424</u>
Transportation:				
Bus drivers and supervisors	1,143,598	1,194,934	1,022,086	172,848
Other salaries and wages	74,706	80,815	73,305	7,510
Benefits	437,619	452,390	396,516	55,874
Repairs and maintenance	133,000	146,000	95,659	50,341
Contracted services	13,200	13,200	12,100	1,100
Fuel	104,500	139,871	58,677	81,194
Insurance	42,131	42,131	39,058	3,073
Other	99,660	45,350	30,302	15,048
Total transportation	<u>2,048,414</u>	<u>2,114,691</u>	<u>1,727,703</u>	<u>386,988</u>

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, 2021

Expenditures, Continued:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Plant Operation and Maintenance:				
Supervisors	87,760	87,760	89,473	(1,713)
Custodial services	1,255,329	1,265,829	1,240,211	25,618
Other salaries and wages	363,102	363,102	364,594	(1,492)
Benefits	642,662	646,536	625,920	20,616
Repairs and maintenance	158,950	245,196	232,627	12,569
Other contracted services	137,200	200,100	155,660	44,440
Utilities	987,500	881,500	916,685	(35,185)
Insurance	137,775	137,775	137,775	-
Other materials and supplies	250,500	285,105	261,726	23,379
Other	3,750	6,000	3,161	2,839
Total plant operation and maintenance	4,024,528	4,118,903	4,027,832	91,071
Administration:				
Director of schools	232,547	232,547	235,755	(3,208)
Accounting	406,285	411,285	412,767	(1,482)
Other salaries and wages	1,047,121	1,039,635	1,017,127	22,508
Benefits	403,267	403,247	394,009	9,238
Travel	37,410	31,410	4,529	26,881
Communications	90,000	100,000	88,657	11,343
Board services	415,251	415,251	439,602	(24,351)
Trustee commission	635,000	655,000	679,705	(24,705)
Insurance	270,947	270,947	274,625	(3,678)
Professional services	103,500	103,500	60,562	42,938
Other contracted services	943,221	519,994	478,558	41,436
Materials and supplies	118,665	133,086	93,779	39,307
Data processing	1,500	1,500	1,432	68
On-behalf payments OPEB	-	210,161	210,161	-
Other	684,525	596,854	453,665	143,189
Debt service	249,724	259,024	258,932	92
Total administration	5,638,963	5,383,441	5,103,865	279,576
Total Expenditures	54,351,831	55,433,034	52,780,408	2,652,626
Excess revenues over (under) expenditures	(1,353,217)	(1,200,022)	1,635,934	2,835,956
Other Financing Sources (Uses):				
Sale of property/equipment	1,500	1,500	36,100	34,600
Transfer in	60,000	60,000	126,082	66,082
Total Other Financing Sources (Uses)	61,500	61,500	162,182	100,682
Net change in Fund Balance	(1,291,717)	(1,138,522)	1,798,116	2,936,638
Fund Balance, Beginning of Year	4,345,880	4,345,880	4,345,880	-
Fund Balance, End of Year	\$ 3,054,163	\$ 3,207,358	\$ 6,143,996	\$ 2,936,638

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

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, 2021, 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, 2021

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, 2021

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, 2021, 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	\$ 122,017
Developed Market International Equity	N/A	N/A	47,232
Emerging Market International Equity	N/A	N/A	15,744
U.S. Fixed Income	N/A	N/A	78,720
Real Estate	N/A	N/A	39,360
Short-term Securities	N/A	N/A	3,936
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>86,592</u>
Total			<u>\$ 393,601</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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

TCRS Stabilization Trust – (Continued)

<u>Investment by Fair Value Level</u>	Fair Value 6-30-21	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	\$ 122,017	\$ 122,017	\$ 0	\$ 0	0
Developed Market					
International Equity	47,232	47,232	0	0	0
Emerging Market					
International Equity	15,744	15,744	0	0	0
U.S. Fixed Income	78,720	0	78,720	0	0
Real Estate	39,360	0	0	39,360	0
Short-term Securities	3,936	0	3,936	0	0
Private Equity and Strategic Lending	86,592	0	0	0	86,592
Total	\$ 393,601	\$ 184,993	\$ 82,656	\$ 39,360	\$ 86,592

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, 2021

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, 2021

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:

	2021	2020
General Fund	\$.5311	\$.6260
Debt Service	.1740	.2030

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, 2021, there were no amounts exposed to custodial credit risk.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

2.) Deposits and Investments-(Continued)

Investments

At June 30, 2021, 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	\$38,857,208	N/A	N/A
Less Liquid Investments (Cash Equivalents)	(\$38,857,208)		
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, 2021, was as follows:

<u>Asset</u>	<u>July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2021</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 2,226,322	\$ 3,685,000	\$ -	\$ 5,911,322
<u>Capital assets being depreciated:</u>				
Buildings	56,805,314	1,321,166	-	58,126,480
Improvements	47,423,944	13,956,790	-	61,380,734
Equipment	9,290,586	44,552	(148,554)	9,186,584
Vehicles	3,220,863	411,180	(216,629)	3,415,414
Total	<u>\$118,967,029</u>	<u>\$ 19,418,688</u>	<u>\$ (365,183)</u>	<u>\$ 138,020,534</u>
<u>Accumulated Depreciation</u>				
	<u>July 1,2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2021</u>
Buildings	\$ 29,459,182	\$1,128,774	\$ -	\$ 30,587,956
Improvements	16,958,307	2,397,439	-	19,397,746
Equipment	9,019,603	136,468	(148,554)	9,007,517
Vehicles	2,602,637	173,030	(216,629)	2,559,038
Total	<u>\$ 58,039,729</u>	<u>\$3,835,711</u>	<u>\$ (365,183)</u>	<u>\$ 61,510,257</u>
Governmental Activities Net Capital Assets	<u>\$ 60,927,300</u>			<u>\$ 76,510,277</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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	\$ 81,100
Attendance and Health	-
Transportation	159,420
Plant Operation and Maintenance	3,551,040
Food Service	27,036
Administration	17,115
Total	<u>\$3,835,711</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	\$3,800,061		
Teacher Pension Plan	162,969		
Public Employee Retirement Plan	<u>1,477,130</u>		
Total		\$ 5,440,160	\$ -
Other post-employment benefits		1,778,191	-
Loss on bond refunding		3,281,936	-
Total		<u>\$10,500,287</u>	<u>\$ -</u>

5.) Receivables and Deferred Inflows of Resources

A summary of receivables at June 30, 2021 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	\$ 20,615,861	\$ -	\$ -	\$ -	\$ 20,615,861
Customer and Other	2,760	-	-	53,141	55,901
Other Governments	<u>14,709,546</u>	<u>43,867</u>	<u>6,570,958</u>	<u>901,691</u>	<u>22,226,062</u>
Total	<u>\$ 35,328,167</u>	<u>\$ 43,867</u>	<u>\$6,570,958</u>	<u>\$954,832</u>	<u>\$42,897,824</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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	\$2,375,355		
Teacher Retirement Pension Plan	70,952		
Public Employee Retirement Plan	<u>\$ -</u>		
Total		\$ 2,446,307	\$ -
Other post-employment benefits		4,332,681	
Unlevied Property Taxes (Unavailable)		26,503,129	26,503,129
Unlevied County Taxes (Unavailable)		13,422,698	13,422,698
County Collected and Shared (Unavailable)		-	660,432
		<u>\$46,704,815</u>	<u>\$40,586,259</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, 2021:

	<u>July 1, 2020</u>	<u>Additions</u>	<u>Accreted Interest</u>	<u>Reductions</u>	<u>June 30, 2021</u>	<u>Due Within One Year</u>
Governmental Activities:						
General Obligation Bonds	\$52,275,000	\$34,010,000	\$ -	\$ 15,460,000	\$70,825,000	\$3,235,000
Compensated Absences	487,650	-	-	11,650	476,000	-
Total	<u>\$52,762,650</u>	<u>\$ 34,010,000</u>	<u>\$ -</u>	<u>\$ 15,471,650</u>	<u>\$71,301,000</u>	<u>\$3,235,000</u>
Discounts/Premiums	7,357,228				6,273,213	
	60,119,878				77,574,213	
Net OPEB obligation	8,982,207				8,196,255	
	<u>\$69,102,085</u>				<u>\$85,770,468</u>	

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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

Long term debt payable at June 30, 2021 is comprised of the following:

2012 Series limited tax school refunding bonds issued May 2012 With interest rate ranging from 2% to 4%	370,000
2014 Series limited tax school refunding bonds issued September 2014 With interest rate ranging from 2% to 4%	2,950,000
2016 Series limited tax school refunding bonds issued September 2016 With interest rate ranging from 2% to 4%	8,260,000
2019 Series limited tax school bonds issued March 2019 With interest rates ranging from 3% to 5%	25,600,000
2020 Series limited tax school refunding bonds issued October 2020 With interest rate ranging from 2% to 4%	14,460,000
2021 Series limited tax school bonds issued May 2021 With interest rates ranging from 2% to 4%	<u>19,185,000</u>
	<u>\$ 70,825,000</u>

The annual requirements to amortize all bonds and notes outstanding as of June 30, 2021 including interest payments as follows:

<u>Year</u>	<u>Bonds</u>	<u>Notes</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 3,235,000	\$ -	\$ 2,796,803	\$ 6,031,803
2023	3,140,000	-	2,661,666	5,801,666
2024	3,270,000	-	2,534,642	5,804,642
2025	3,410,000	-	2,391,378	5,801,378
2026	3,560,000	-	2,244,125	5,804,125
2027-2031	19,840,000	-	9,173,760	29,013,760
2032-2036	13,400,000	-	6,183,250	19,583,250
2037-2046	20,970,000	-	4,494,950	25,464,950
	<u>\$ 70,825,000</u>	<u>\$ -</u>	<u>\$32,480,574</u>	<u>\$103,305,574</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, 2021

7.) Pension Plans-(Continued)

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

The Teacher Retirement Plan became effective July 1, 2014 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, 2021 to the Teacher Legacy Pension Plan were \$2,084,405 which is 10.27 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, 2021, the Franklin Special School District reported a liability (asset) of (\$4,762,851) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, 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, 2021

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, 2020, Franklin Special School District’s proportion was 0.624576 percent. The proportion measured as of June 30, 2019 was .618384 percent.

Pension expense (negative pension expense). For the year ended June 30, 2021, Franklin Special School District recognized pension expense (negative pension expense) of (\$54,368).

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 181,062	\$ 2,289,894
Changes in assumptions	432,683	-
Net difference between projected and actual earnings on pension plan investments	1,063,734	-
Changes in proportion of Net Pension Liability (Asset)	38,177	85,461
LEA's contributions subsequent to the Measurement date of June 30, 2020	<u>2,084,405</u>	<u>(not applicable)</u>
Total	<u>\$ 3,800,061</u>	<u>\$ 5,814,790</u>

Franklin Special School District employer contributions of \$2,084,405 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized n pension expense as follows:

Year Ended June 30:	
2022	\$ (1,198,014)
2023	(193,027)
2024	26,695
2025	704,648
2026	-
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, 2021

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, 2020 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, 2020 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%
		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, 2021

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)	\$ 14,812,361	\$(4,762,851)	\$(20,995,300)

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, 2021, Franklin Special School District reported a payable of \$276,251 for the outstanding amount of contributions to the Teacher Legacy Pension Plan required at the year ended June 30, 2021.

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, 2021

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, 2021 to the Teacher Retirement Plan were \$124,790 which is 2.02 percent of covered payroll. In addition, employer contributions of \$122,319, which is 1.98 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, 2021

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, 2021, Franklin Special School District reported a liability (asset) of (\$239,250) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, 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, 2020, Franklin Special School District's proportion was 0.420740 percent. The proportion measured as of June 30, 2019 was .419984 percent.

Pension Expense (negative pension expense). For the year ended June 30, 2021, Franklin Special School District recognized pension expense of \$95,912.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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	\$ 8,888	\$ 59,955
Net difference between projected and actual earnings on pension plan investments	19,490	-
Changes in assumptions	7,502	-
Changes in proportion of Net Pension Liability (Asset)	2,299	10,997
LEA's contributions subsequent to the Measurement date of June 30, 2020	<u>124,790</u>	<u>(not applicable)</u>
Total	<u>\$ 162,969</u>	<u>\$ 70,952</u>

Franklin Special School District's employer contributions of \$124,790 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, 2022. 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, 2021

7.) Pension Plans-(Continued)

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

Year Ended June 30:

2022	\$	(2,787)
2023		29
2024		1,465
2025		1,875
2026		(4,727)
Thereafter		(28,629)

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, 2020 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, 2020 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, 2021

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)	\$ 186,097	(\$239,250)	(\$552,784)

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, 2021, Franklin Special School District reported a payable of \$49,759 for the outstanding amount of contributions to the Teacher Retirement Plan required at the year ended June 30, 2021.

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, 2021

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 \$308,888 to the defined contribution plan for the fiscal year ended June 30, 2021, equal to 5% of the covered payroll of \$6,177,713.

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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	236
Inactive employees or entitled to but not yet receiving benefits	290
Active employees	<u>256</u>
Total	<u>782</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2021, employer contributions for Franklin Special School District were \$726,127 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, 2020, 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, 2020 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, 2020 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, 2021

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:

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%
		100%

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, 2021

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)
Balance at 6/30/19	\$29,238,329	\$28,755,910	\$ 482,419
Changes for the year:			
Service Cost	790,314		790,314
Interest	2,130,769		2,130,769
Differences between Expected and actual experience	428,074		428,074
Changes of Benefit Terms	-		-
Changes in assumptions	-		-
Contributions- employer		729,517	(729,517)
Contributions- employees		453,118	(453,118)
Net investments income		1,423,388	(1,423,388)
Benefits paid including refunds including refunds of employee contributions	(1,277,447)	(1,277,447)	-
Administrative expense		(23,395)	23,395
Other Changes		-	-
Net changes	2,071,710	1,305,181	766,529
Balance at 6/30/20	\$31,310,039	\$30,061,091	\$ 1,248,948

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)	\$4,975,897	\$ 1,248,948	(\$1,882,624)

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2021, Franklin Special School District recognized pension expense (negative pension expense) of \$1,077,584.

Deferred outflow of resources and inflow of resources. For the year ended June 30, 2021, 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	\$ 528,991	\$ -
Net difference between projected and actual earnings on pension plan investments	222,012	-
Changes in Assumption	-	-
Contributions subsequent to the Measurement date of June 30, 2020	<u>726,127</u>	<u>(not applicable)</u>
Total	<u>\$ 1,477,130</u>	<u>\$ -</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2020,” 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:	
2022	\$ 222,918
2023	275,722
2024	120,936
2025	131,426
2026	-
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, 2021, Franklin Special School District reported a payable of \$97,977 for the outstanding amount of contributions to the public employee retirement plan required at the year ended June 30, 2021.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2021, were \$160,925 and \$49,236 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' (except the Internal School Fund) 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.

The special revenue Internal School Fund does not have a legally adopted budget.

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 \$1,081,203, primarily to fund instruction costs.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2020, the following employees of Franklin Special School District were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefits	57
Inactive employees entitled to but not yet receiving benefits	1
Active employees	437
Total	<u>495</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 \$626,543 to the TGOP for OPEB benefits as they came due.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.10 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	9.02% for pre-65 in 2020, decreasing annually over a 10 year period to an ultimate rate of 4.50%. 7.56% for post-65 in 2020, 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, 2020, valuations were the same as those employed in the July 1, 2019 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 2.21 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, 2021

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, 2019	\$	<u>11,203,335</u>
Charges for the year:		
Service cost		554,314
Interest		396,422
Change of benefit terms		-
Differences between expected and actual		(1,509,940)
Change in assumptions		923,848
Benefit payments		<u>(935,243)</u>
Net changes		<u>(570,599)</u>
Balances at June 30, 2020	\$	<u><u>10,632,736</u></u>
 Nonemployer contributing entities proportionate share of the collective total OPEB liability	 \$	 2,436,481
 Employer's proportionate share of the collective total OPEB liability	 \$	 8,196,255
 Employer's proportion of the collective total OPEB liability		 77.09%

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 -3.09% from the prior measurement date. Franklin Special School District recognized \$171,852 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 3.51% as of the beginning of the measurement period to 2.21% as of June 30, 2020. This change in assumption decreased the total OPEB liability.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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)

	1% Decrease	Discount Rate	1% Increase
	<u>(1.21%)</u>	<u>(2.21%)</u>	<u>(3.21%)</u>
Proportionate share of collective total OPEB liability	\$ 8,727,274	\$ 8,196,255	\$ 7,680,268

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 (8.02%/6.56% decreasing to 3.50%) or 1-percentage-point higher (10.02%/8.56% decreasing to 5.50%) than the current healthcare cost trend rate. (expressed in thousands)

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
	<u>(8.02%/6.56% decreasing to 3.50%)</u>	<u>(9.02%/7.56% decreasing to 4.50%)</u>	<u>(10.02%/8.56% decreasing to 5.50%)</u>
Proportionate share of collective total OPEB liability	\$ 7,354,612	\$ 8,196,255	\$ 9,179,537

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

OPEB Expense. For the fiscal year ended June 30, 2021, Franklin Special School District recognized OPEB expense of \$380,857.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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, 2021, 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	\$ 27,035	\$ 2,919,531
Changes in assumptions	949,046	695,448
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.	175,567	717,702
Employer payments subsequent to the measurement date	626,543	-
Total	\$ 1,778,191	\$ 4,332,681

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

Year Ended June 30:

2022	\$	(523,871)
2023		(523,871)
2024		(523,871)
2025		(523,871)
2026		(509,142)
Thereafter		(576,407)

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, 2021

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, 2020, the following employees of Franklin Special School District were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefits	103
Inactive employees entitled to but not yet receiving benefits	69
Active employees	312
Total	<u>484</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, 2021

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, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.10 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 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, 2020, valuations were the same as those employed in the July 1, 2019 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 2.21 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

		Total OPEB Liability
Balances at June 30, 2020	\$	1,161,085
Charges for the year:		
Service cost		20,881
Interest		40,695
Differences between expected and actual		(4,831)
Change in assumptions		239,462
Benefit payments		(45,537)
Net changes		250,670
Balances at June 30, 2021	\$	1,411,755

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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

B. Closed Tennessee Plan-(Continued)

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$	1,411,755
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Employer's proportionate share of the collective total OPEB liability	\$	-
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Employer's proportion of the collective total OPEB liability	0%
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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 \$76,505 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 3.51% as of the beginning of the measurement period to 2.21% as of June 30, 2020. 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, 2021, Franklin Special School District recognized OPEB expense of \$76,505.

14.) Interfund Activity

Interfund balances at June 30, 2021, consisted of the following individual fund receivables and payables:

	<u>Due From</u>	<u>Due To</u>
General Purpose School Fund	\$ 734,254	\$ -
Food Service Fund	-	-
Federal Projects Fund	-	734,254
Community Service Fund	-	-
	<u>\$ 734,254</u>	<u>\$ 734,254</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2021

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 federal projects fund advanced funds to the general fund for indirect costs.

15.) Restatement

Due to the implementation of GASB Statement 84, a nonmajor special revenue fund (Internal School Fund) is reflected in the financial statements. A restatement of \$542,303 has been presented to reflect the beginning balance of this fund.

16.) Risk and Uncertainties

During March 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. The overall financial impact and duration of this economic uncertainty on the schools cannot be estimated at this time.

17.) Subsequent Events

Subsequent events were evaluated through December 2, 2021, when the financial statements were available to be issued.

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>	<u>2020</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)	\$ (4,762,851)
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%	0.624576%
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	\$ 20,787,488
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%	-22.91%
Plan fiduciary net position as a percentage of the total pension liability	100.08%	100.08%	97.14%	100.14%	101.49%	104.28%	103.09%

* 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>	<u>2020</u>
Franklin Special School District's proportion of the net pension liability (asset)	0.403554%	0.418332%	0.391343%	0.395914%	0.419984%	0.420740%
Franklin Special School District's proportionate share of the net pension liability (asset)	(\$16,235)	(\$43,550)	(\$103,249)	(\$179,558)	(\$237,075)	(\$239,250)
Franklin Special School District's covered payroll	\$838,473	\$1,840,680	\$2,568,530	\$3,459,811	\$4,444,257	\$5,309,412
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%	-4.51%
Plan fiduciary net position as a percentage of the total pension liability	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%

* 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>	<u>2021</u>
Contractually required	\$ 2,006,692	\$ 1,988,098	\$ 1,874,144	\$ 1,928,064	\$ 1,841,295	\$ 2,168,914	\$ 2,209,711	\$ 2,084,405
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	2,209,711	2,084,405
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 20,296,051
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%	10.27%

* 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>	<u>2021</u>
Actuarially Determined Contribution (ADC)	\$ 20,962	\$ 46,076	\$ 102,742	\$ 56,421	\$ 86,219	\$ 107,781	\$ 124,790
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>107,781</u>	<u>124,790</u>
Contribution deficiency (excess)	<u>\$ (12,577)</u>	<u>\$ (27,551)</u>	<u>\$ -</u>	<u>\$ (81,972)</u>	<u>\$ -</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	\$ 6,177,713
Contributions as a percentage of Franklin Special School District's covered payroll	2.50%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%

* - In FY 2021 the School Department placed the actuarially determined contribution rate (2.02%) of covered payroll into the pension plan and placed 1.98 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	2020
Service Cost	\$ 670,481	\$ 664,158	\$ 669,087	\$ 685,415	\$ 739,704	\$ 747,930	\$ 790,314
Interest	1,419,298	1,542,675	1,631,559	1,741,161	1,860,600	2,001,070	2,130,769
Changes in benefit terms	-	-	-	-	-	-	-
Differences between actual and expected experience	285,850	(220,585)	41,085	437,423	463,364	255,533	428,074
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)	(1,277,447)
Net change in total pension liability	<u>1,681,841</u>	<u>1,231,462</u>	<u>1,484,409</u>	<u>2,440,788</u>	<u>2,033,381</u>	<u>1,766,056</u>	<u>2,071,710</u>
Total pension liability-beginning	<u>18,600,392</u>	<u>20,282,233</u>	<u>21,513,695</u>	<u>22,998,104</u>	<u>25,438,892</u>	<u>27,472,273</u>	<u>29,238,329</u>
Total pension liability-ending (a)	<u>\$ 20,282,233</u>	<u>\$ 21,513,695</u>	<u>\$ 22,998,104</u>	<u>\$ 25,438,892</u>	<u>\$ 27,472,273</u>	<u>\$ 29,238,329</u>	<u>\$ 31,310,039</u>
Plan fiduciary net position							
Contributions-employer	\$ 622,226	\$ 647,523	\$ 665,451	\$ 712,256	\$ 793,493	\$ 826,340	\$ 729,517
Contributions-employee	360,086	362,077	371,762	397,910	412,849	429,493	453,118
Net investment income	2,860,796	629,840	564,502	2,493,363	2,045,854	1,992,969	1,423,388
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)	(1,277,447)
Administrative expense	(9,983)	(13,002)	(19,574)	(21,696)	(24,827)	(22,986)	(23,395)
Other	-	-	8,250	194	-	-	-
Net change in plan fiduciary net positions	<u>3,139,337</u>	<u>871,652</u>	<u>733,069</u>	<u>2,645,941</u>	<u>2,197,082</u>	<u>1,987,339</u>	<u>1,305,181</u>
Plan fiduciary net position-beginning	<u>17,181,490</u>	<u>20,320,827</u>	<u>21,192,479</u>	<u>21,925,548</u>	<u>24,571,489</u>	<u>26,768,571</u>	<u>28,755,910</u>
Plan fiduciary net position-ending (b)	<u>\$ 20,320,827</u>	<u>\$ 21,192,479</u>	<u>\$ 21,925,548</u>	<u>\$ 24,571,489</u>	<u>\$ 26,768,571</u>	<u>\$ 28,755,910</u>	<u>\$ 30,061,091</u>
Net Pension Liability (asset)-ending (a)-(b)	<u>\$ (38,594)</u>	<u>\$ 321,216</u>	<u>\$ 1,072,556</u>	<u>\$ 867,403</u>	<u>\$ 703,702</u>	<u>\$ 482,419</u>	<u>\$ 1,248,948</u>
Plan fiduciary net position as a percentage of total pension liability	100.19%	98.51%	95.34%	96.59%	97.44%	98.35%	96.01%
Covered-employee payroll	\$ 7,201,672	\$ 7,233,296	\$ 7,436,598	\$ 7,958,162	\$ 8,256,942	\$ 8,589,809	\$ 9,062,326
Net pension liability (asset) as a percentage of covered-employee payroll	-0.54%	4.44%	14.42%	10.90%	8.52%	5.62%	13.78%

Changes of assumptions. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

* 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>	<u>2021</u>
Actuarially determined contribution	\$ 622,226	\$ 647,523	\$ 665,451	\$ 711,460	\$ 793,493	\$ 826,340	\$ 729,517	\$ 726,127
Contributions in relation to the actuarially determined contribution	622,226	647,523	665,451	712,256	793,493	826,340	729,517	726,127
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (796)</u>	<u>\$ -</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	\$ 9,020,216
Contributions as a percentage covered-employee payroll	8.64%	8.95%	8.95%	8.95%	9.61%	9.62%	8.05%	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 2021 were calculated based on the June 30, 2019 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>	<u>2021</u>
Total OPEB Liability				
Service cost	\$ 816	\$ 766	\$ 628,959	\$ 554,314
Interest	446	530	434,471	396,422
Changes of benefit terms	-	-	(17,860)	-
Differences between expected and actual experience	-	(3,692)	46,703	(1,509,940)
Changes of assumptions	(554)	638	(802,782)	923,848
Benefit payments	(978)	(1,101)	(910,227)	(935,243)
Net change in total OPEB liability	<u>\$ (270)</u>	<u>\$ (2,857)</u>	<u>\$ (620,736)</u>	<u>\$ (570,599)</u>
Total OPEB liability - beginning	<u>14,951</u>	<u>14,681</u>	<u>11,824,071</u>	<u>11,203,335</u>
Total OPEB liability - ending (a)	<u><u>\$ 14,681</u></u>	<u><u>\$ 11,824</u></u>	<u><u>\$ 11,203,335</u></u>	<u><u>\$ 10,632,736</u></u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,654	\$ 1,937	\$ 2,221,128	\$ 2,436,481
Employer's proportionate share of the collective total OPEB liability	\$ 12,027	\$ 9,887	\$ 8,982,207	\$ 8,196,255
Covered-employee payroll	23,854	21,181	20,503,967	19,471,944
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	50.42%	46.68%	43.81%	42.09%

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

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 25	\$ 21	\$ 17,706	\$ 20,881
Interest	36	41	34,590	40,695
Differences between expected and actual experience	-	(196)	169,480	(4,831)
Changes of assumptions	(106)	(8)	21,504	239,462
Benefit payments	(39)	(41)	(39,648)	(45,537)
Net change in total OPEB liability	\$ (84)	\$ (182)	\$ 203,632	\$ 250,670
Total OPEB liability - beginning	1,224	1,140	957,453	1,161,085
Total OPEB liability - ending (a)	\$ 1,140	\$ 957	\$ 1,161,085	\$ 1,411,755
 Nonemployer contributing entities proportionate share of the collective total OPEB liability	 \$ 1,140	 \$ 957	 \$ 1,161,085	 \$ 1,411,755
 Employer's proportionate share of the collective total OPEB liability	 \$ -	 \$ -	 \$ -	 \$ -
 Covered-employee payroll	 23,854	 21,181	 20,503,967	 19,471,944
 Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	 0%	 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 Fund- 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.

Internal School Fund – The Internal School Fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

FRANKLIN SPECIAL SCHOOL DISTRICT

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2021

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
<u>Assets</u>					
Cash and cash equivalents	\$ 482,223	\$ 78,081	\$ 235,914	\$ 568,064	\$ 1,364,282
Accounts receivable	-	-	51,625	1,516	53,141
Due from other governments	108,384	787,911	5,396	-	901,691
Inventory	38,896	-	-	5,688	44,584
Total Assets	\$ 629,503	\$ 865,992	\$ 292,935	\$ 575,268	\$ 2,363,698
<u>Liabilities</u>					
Accrued payroll and other liabilities	\$ 98,779	\$ 131,738	\$ 85,252	\$ -	\$ 315,769
Due to other funds	-	734,254	-	-	734,254
Advance of cafeteria charges	55,154	-	-	-	55,154
Advance of tuition	-	-	101,939	-	101,939
Total Liabilities	153,933	865,992	187,191	-	1,207,116
<u>Fund Balances:</u>					
Nonspendable:					
Inventory	38,896	-	-	5,688	44,584
Restricted for Education	-	-	-	569,580	569,580
Unassigned	436,674	-	105,744	-	542,418
Total Fund Balance	475,570	-	105,744	575,268	1,156,582
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 629,503	\$ 865,992	\$ 292,935	\$ 575,268	\$ 2,363,698

FRANKLIN SPECIAL SCHOOL DISTRICT

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

Nonmajor Governmental Funds

June 30, 2021

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
<u>Revenues</u>					
Intergovernmental:					
USDA and cafeteria related funds	\$ 2,161,772	\$ -	\$ -	\$ -	\$ 2,161,772
Federal instruction, learning center and safety funds	-	801,621	40,031	-	841,652
Special education/IDEA funds	-	739,167	-	-	739,167
Emergency relief funds/Grants	325,039	1,314,565	439,973	-	2,079,577
Charges for services:					
Cafeteria charges	106,922	-	-	-	106,922
Tuition and fees	-	-	1,074,667	-	1,074,667
Rebates and Other	7,971	-	-	-	7,971
Other Local Revenues:	-	-	-	479,293	479,293
Other	37,287	-	67,109	-	104,396
Total Revenues	<u>2,638,991</u>	<u>2,855,353</u>	<u>1,621,780</u>	<u>479,293</u>	<u>7,595,417</u>
<u>Expenditures</u>					
Food service:					
Labor	829,114	268,163	-	-	1,097,277
Employee benefits	267,825	64,878	-	-	332,703
Food	814,396	-	-	-	814,396
Other Costs	207,823	-	-	-	207,823
Regular instruction:					
Labor	-	240,572	-	-	240,572
Employee benefits	-	18,908	-	-	18,908
Supplies and materials	-	611,514	-	-	611,514
Other costs	-	167,971	-	-	167,971
Special needs instruction:					
Labor	-	434,111	-	-	434,111
Employee benefits	-	224,451	-	-	224,451
Supplies and materials	-	38,892	-	-	38,892
Other Costs	-	35,506	-	-	35,506
Attendance and health:					
Labor	-	500	-	-	500
Employee benefits	-	76	-	-	76
Supplies and materials	-	24,866	-	-	24,866
Transportation:					
Labor	-	8,775	-	-	8,775
Repairs and Maintenance	-	287	-	-	287
Administration:					
Labor	-	3,630	-	-	3,630
Employee benefits	-	876	-	-	876
Supplies and materials	-	45,950	-	-	45,950
Communications	-	28,214	-	-	28,214
Community service:					
Labor	-	386,550	-	-	386,550
Benefits	-	60,459	-	-	60,459
Plant operation and maintenance:					
Labor	-	10,850	-	-	10,850
Employee benefits	-	1,672	-	-	1,672
Program Costs:					
Labor	-	12,000	886,856	-	898,856
Employee benefits	-	37,773	236,654	-	274,427
Supplies and materials	-	780	-	-	780
Other costs	-	1,047	80,118	-	81,165
Non-Instructional Services:	-	-	-	446,328	446,328
Total Expenditures	<u>2,119,158</u>	<u>2,729,271</u>	<u>1,203,628</u>	<u>446,328</u>	<u>6,498,385</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

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

Nonmajor Governmental Funds

June 30, 2021

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
Excess (Deficiency) of Revenues Over Expenditures	519,833	126,082	418,152	32,965	1,097,032
Current:					
Transfer in (out)	-	(126,082)	-	-	(126,082)
Total Expenditures	-	(126,082)	-	-	(126,082)
Net Change in Fund Balance	519,833	-	418,152	32,965	970,950
Fund Balance, Beginning of Year	(47,999)	-	(312,408)	-	(360,407)
Restatement - See Note 15	-	-	-	542,303	542,303
Fund Balance, Beginning of Year (Restated)	(47,999)	-	(312,408)	542,303	181,896
Change in reserve for inventory	3,736	-	-	-	3,736
Fund Balance, End of Year	\$ 475,570	\$ -	\$ 105,744	\$ 575,268	1,156,582

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
USDA reimbursements	\$ 1,307,580	\$ 1,307,580	\$ 2,035,271	\$ 727,691
State matching	188,500	188,500	126,501	(61,999)
ESSER 2.0	-	325,039	325,039	-
Total intergovernmental	<u>1,496,080</u>	<u>1,496,080</u>	<u>2,486,811</u>	<u>665,692</u>
Charges for services				
Student lunches	467,000	467,000	13,990	(453,010)
Adult lunches	49,000	49,000	30,288	(18,712)
Student breakfast	87,000	87,000	2,741	(84,259)
A-la-carte sales	150,000	150,000	59,903	(90,097)
Rebates and other	135,000	98,400	7,971	(90,429)
Total charges for services	<u>888,000</u>	<u>851,400</u>	<u>114,893</u>	<u>(736,507)</u>
Other				
Contributions & Gifts	-	1,500	1,500	-
Sale of Equipment	500	500	711	211
Other Revenue	-	35,100	35,076	(24)
Total other	<u>500</u>	<u>37,100</u>	<u>37,287</u>	<u>(24)</u>
Total Revenues	<u>2,384,580</u>	<u>2,384,580</u>	<u>2,638,991</u>	<u>(70,839)</u>
Expenditures:				
Food	956,580	956,580	814,396	142,184
Labor	945,094	938,731	829,114	109,617
Fringe benefits	274,189	274,189	267,825	6,364
Supplies	82,500	82,500	136,851	(54,351)
Transportation	9,000	9,000	7,693	1,307
Contracted services	-	6,363	428	5,935
Repairs and maintenance	17,000	17,000	19,593	(2,593)
Other	52,000	52,000	43,258	8,742
Total Expenditures	<u>2,336,363</u>	<u>2,336,363</u>	<u>2,119,158</u>	<u>217,205</u>
Excess (deficiency) revenues over expenditures (Net change in Fund Balance)	<u>48,217</u>	<u>48,217</u>	<u>519,833</u>	<u>146,366</u>
Fund Balance, Beginning of Year	<u>117,078</u>	<u>117,078</u>	<u>(47,999)</u>	<u>(165,077)</u>
Change in Reserve for Inventory	-	-	3,736	3,736
Fund Balance, End of Year	<u>\$ 165,295</u>	<u>\$ 165,295</u>	<u>\$ 475,570</u>	<u>\$ 310,275</u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Title I	\$ 396,216	\$ 486,080	\$ 425,232	\$ (60,848)
Title II	89,822	89,931	89,329	(602)
Title III	45,204	72,132	30,391	(41,741)
Title IV Safe & Drug-Free Schools	28,534	28,508	16,291	(12,217)
IDEA - part B and preschool	853,333	925,939	739,167	(186,772)
ESSER	-	388,871	372,231	(16,640)
ESSER 2.0	-	1,324,348	837,334	(487,014)
Emer. Loss of Income Grant	-	240,378	-	(240,378)
LEA Reopening Grant	-	60,000	60,000	-
Literacy Training Teacher Stip.	-	52,000	45,000	(7,000)
Other Federal	-	-	240,378	240,378
Total Revenues	1,413,109	3,668,187	2,855,353	(812,834)
Expenditures:				
Food service:				
Other salaries	-	268,338	268,163	175
Fringe benefits	-	65,090	64,878	212
Supplies	-	1,206	-	1,206
Total food service	-	334,634	333,041	1,593
Regular instruction:				
Other salaries	251,286	266,684	240,572	26,112
Benefits	19,367	22,858	18,908	3,950
Instructional supplies and materials	60,511	1,009,368	611,514	397,854
Other	202,040	217,924	167,971	49,953
Total regular instruction	533,204	1,516,834	1,038,965	477,869
Special needs instruction:				
Teachers and assistants	476,657	483,681	420,171	63,510
Other salaries	-	33,024	13,940	19,084
Benefits	281,828	277,042	224,451	52,591
Supplies	15,322	46,832	38,892	7,940
Contracted services	32,028	55,756	30,929	24,827
Other	3,000	20,535	4,577	15,958
Total special needs instruction	808,835	916,870	732,960	183,910
Attendance and health:				
Other salaries	-	940	500	440
Benefits	-	85	76	9
Supplies and materials	-	24,869	24,866	3
Other costs	15,984	9,959	-	9,959
Total attendance and health	15,984	35,853	25,442	10,411

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Transportation:				
Other salaries	-	8,775	8,775	-
Benefits	37	37	-	37
Contracted services	1,000	200	-	200
Repairs and Maintenance	1,800	1,300	287	1,013
Total transportation	<u>2,837</u>	<u>10,312</u>	<u>9,062</u>	<u>1,250</u>
Administration:				
Other salaries	-	3,630	3,630	-
Benefits	-	899	876	23
Supplies and materials	-	110,950	45,950	65,000
Communications	-	71,156	28,214	42,942
Total attendance and health	<u>-</u>	<u>186,635</u>	<u>78,670</u>	<u>107,965</u>
Community service:				
Other salaries	-	383,317	386,550	(3,233)
Benefits	-	63,893	60,459	3,434
Total plant operation and maintenance	<u>-</u>	<u>447,210</u>	<u>447,009</u>	<u>201</u>
Plant operation and maintenance:				
Other salaries	-	11,125	10,850	275
Benefits	-	1,747	1,672	75
Total plant operation and maintenance	<u>-</u>	<u>12,872</u>	<u>12,522</u>	<u>350</u>
Program costs:				
Other salaries	-	12,000	12,000	-
Benefits	-	52,981	37,773	15,208
Supplies and materials	-	900	780	120
Other costs	2,394	16,294	1,047	15,247
Total program costs	<u>2,394</u>	<u>82,175</u>	<u>51,600</u>	<u>30,575</u>
Total Expenditures	<u>1,363,254</u>	<u>3,543,395</u>	<u>2,729,271</u>	<u>814,124</u>
Excess (deficiency) revenues over expenditures	49,855	124,792	126,082	1,290
Other Financing Sources (Uses):				
Transfers out	(49,855)	(124,792)	(126,082)	1,290
Total Other Financing Sources (Uses)	<u>(49,855)</u>	<u>(124,792)</u>	<u>(126,082)</u>	<u>1,290</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive Negative
	Original	Final		
Revenues:				
Intergovernmental:				
Learning center grant	\$ -	\$ 80,231	\$ 40,031	\$ (40,200)
Emergency relief grants	-	240,373	240,373	-
ESSER 2.0	-	199,600	199,600	-
Charges for services				
Tuition and fees	1,559,100	1,559,100	1,074,667	(484,433)
Total charges for services	<u>1,559,100</u>	<u>2,079,304</u>	<u>1,554,671</u>	<u>(524,633)</u>
Other				
Miscellaneous	70,412	70,412	67,109	(3,303)
Total other	<u>70,412</u>	<u>70,412</u>	<u>67,109</u>	<u>(3,303)</u>
Total Revenues	<u>1,629,512</u>	<u>2,149,716</u>	<u>1,621,780</u>	<u>(527,936)</u>
Expenditures:				
Labor	934,660	976,560	886,856	89,704
Fringe benefits	256,140	263,649	236,654	26,995
Supplies	42,300	95,822	47,690	48,132
Food	47,700	19,600	5,090	14,510
Other	36,300	41,700	27,338	14,362
Total Expenditures	<u>1,317,100</u>	<u>1,397,331</u>	<u>1,203,628</u>	<u>193,703</u>
Excess (deficiency) revenues over expenditures	312,412	752,385	418,152	(334,233)
Net change in Fund Balance	312,412	752,385	418,152	(334,233)
Fund Balance, Beginning of Year	<u>(312,408)</u>	<u>(312,408)</u>	<u>(312,408)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4</u>	<u>\$ 439,977</u>	<u>\$ 105,744</u>	<u>\$ (334,233)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Impact fees	\$ 900,000	\$ 900,750	\$ 892,619	\$ (8,131)
Total intergovernmental revenues				
Other revenue from local sources:				
Interest earnings	251,200	51,200	37,461	(13,739)
Total Revenues	<u>1,151,200</u>	<u>951,950</u>	<u>930,080</u>	<u>(21,870)</u>
Expenditures:				
Current:				
Regular instruction	1,070,300	1,075,776	5,710,687	(4,634,911)
Other Debt Service	-	90,000	135,855	(45,855)
Total current expenditures	<u>1,070,300</u>	<u>1,165,776</u>	<u>5,846,542</u>	<u>(4,680,766)</u>
Capital outlay:	<u>23,849,200</u>	<u>23,753,724</u>	<u>13,780,782</u>	<u>9,972,942</u>
Total Expenditures	<u>24,919,500</u>	<u>24,919,500</u>	<u>19,627,324</u>	<u>5,292,176</u>
Excess (deficiency) revenues over expenditures	(23,768,300)	(23,967,550)	(18,697,244)	(5,270,306)
Other Financing Sources (Uses):				
Bond Proceeds	-	22,924,878	23,183,033	(258,155)
Total Other Financing Sources (Uses):	-	22,924,878	23,183,033	(258,155)
Net change in Fund Balance	(23,768,300)	(1,042,672)	4,485,789	(5,528,461)
Fund Balance, Beginning of Year	<u>26,952,221</u>	<u>26,952,221</u>	<u>26,952,221</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,183,921</u>	<u>\$ 2,984,671</u>	<u>\$ 31,438,010</u>	<u>\$ 5,270,306</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	5,587,119	5,590,119	5,645,718	\$ 55,599
Property tax - prior year	50,000	50,000	62,601	12,601
Property tax - pick-up	20,000	20,000	39,354	19,354
Interest and penalty on delinquent taxes	12,000	12,000	12,811	811
Total special school district taxes	<u>5,669,119</u>	<u>5,672,119</u>	<u>5,760,484</u>	<u>88,365</u>
Other revenue from local sources:				
Interest earnings	15,000	15,000	805	(14,195)
Total Revenues	<u>5,684,119</u>	<u>5,687,119</u>	<u>5,761,289</u>	<u>74,170</u>
Expenditures:				
Other:				
Trustee's commission	<u>113,062</u>	<u>116,062</u>	<u>115,151</u>	<u>911</u>
Debt Service:				
Principal on bonds, notes, and capital leases	2,890,000	3,256,000	3,255,000	1,000
Interest on bonds, notes, and capital leases	<u>2,427,168</u>	<u>2,058,168</u>	<u>2,014,751</u>	<u>43,417</u>
Total Debt Service	<u>5,317,168</u>	<u>5,314,168</u>	<u>5,269,751</u>	<u>44,417</u>
Total Expenditures	<u>5,430,230</u>	<u>5,430,230</u>	<u>5,384,902</u>	<u>45,328</u>
Excess (deficiency) revenues over expenditures	253,889	256,889	376,387	119,498
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	253,889	256,889	376,387	119,498
Fund Balance, Beginning of Year	<u>667,448</u>	<u>667,448</u>	<u>667,448</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 921,337</u>	<u>\$ 924,337</u>	<u>\$ 1,043,835</u>	<u>\$ 119,498</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Capital Assets Used in the Operation of Governmental Funds

Schedule By Function and Activity

June 30, 2021

Function and Activity	<u>Land</u>	<u>Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Instruction	\$ -	\$ -	\$ -	\$ 6,280,791	\$ -	\$ 6,280,791
Attendance and health	-	-	-	32,728	-	32,728
Transportation	-	-	-	64,541	3,169,437	3,233,978
Plant operation and maintenance	5,911,322	61,380,733	58,126,481	214,638	245,977	125,879,151
Community services	-	-	-	56,630	-	56,630
Food service	-	-	-	1,846,536	-	1,846,536
Administration	-	-	-	690,720	-	690,720
	<u>\$ 5,911,322</u>	<u>\$ 61,380,733</u>	<u>\$ 58,126,481</u>	<u>\$ 9,186,584</u>	<u>\$ 3,415,414</u>	<u>\$ 138,020,534</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, 2021

Function and Activity	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Instruction	\$ 6,272,732	\$ 18,355	\$ (10,296)	\$ 6,280,791
Attendance and health	32,728	-	-	32,728
Transportation	3,065,827	384,780	(216,629)	3,233,978
Plant operation and maintenance	106,904,592	19,015,552	(40,993)	125,879,151
Community services	56,630	-	-	56,630
Food service	1,943,800	-	(97,264)	1,846,536
Administration	690,720	-	-	690,720
	<u>\$ 118,967,029</u>	<u>\$ 19,418,687</u>	<u>\$ (365,182)</u>	<u>\$ 138,020,534</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Cash and Cash Equivalents

All Funds

June 30, 2021

	<u>Interest Rate</u>	<u>Amount</u>
Major Funds:		
<u>General Fund</u>		
Checking and savings accounts	Various	\$ 2,024,824
Local government investment pool	Various	<u>7,280,816</u>
Total General Fund		<u>9,305,640</u>
 <u>Debt Service Fund</u>		
Checking and savings accounts	Various	661,912
Local government investment pool	Various	<u>351,166</u>
		<u>1,013,078</u>
 <u>Capital Projects Fund</u>		
Checking and savings accounts	Various	236,225
Local government investment pool	Various	<u>31,225,226</u>
		<u>31,461,451</u>
 Nonmajor Funds:		
<u>Federal Projects Fund</u>		
Checking and savings account		<u>78,081</u>
 <u>Food Service Fund</u>		
Checking and savings accounts		<u>482,223</u>
 <u>Community Service Fund</u>		
Cash		<u>235,914</u>
 Total		 <u><u>\$ 42,576,387</u></u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Long-Term Debt Requirements

June 30, 2021

<u>Fiscal Year</u>	<u>2012 Series</u>	<u>2014 Series</u>	<u>2016 Series</u>	<u>2019 Series</u>	<u>2020 Series</u>	<u>2021 Series</u>	<u>Total Principal</u>	<u>Interest</u>	<u>Total Principal & Interest</u>
2022	370,000	535,000	1,140,000	925,000	265,000		3,235,000	2,796,803	6,031,803
2023		570,000	1,195,000	965,000	270,000	140,000	3,140,000	2,661,666	5,801,666
2024		595,000	1,255,000	1,000,000	270,000	150,000	3,270,000	2,534,642	5,804,642
2025		615,000	1,320,000	1,050,000	270,000	155,000	3,410,000	2,391,378	5,801,378
2026		635,000	1,385,000	1,105,000	275,000	160,000	3,560,000	2,244,125	5,804,125
2027			1,455,000	1,160,000	930,000	170,000	3,715,000	2,087,838	5,802,838
2028				1,220,000	2,475,000	170,000	3,865,000	1,938,198	5,803,198
2029				1,280,000	2,510,000	180,000	3,970,000	1,832,035	5,802,035
2030				1,345,000	2,555,000	185,000	4,085,000	1,718,165	5,803,165
2031				1,410,000	2,600,000	195,000	4,205,000	1,597,525	5,802,525
2032				1,480,000	1,240,000	465,000	3,185,000	1,469,825	4,654,825
2033			510,000	1,555,000	800,000	440,000	3,305,000	1,352,425	4,657,425
2034				1,630,000		570,000	2,200,000	1,226,250	3,426,250
2035				1,715,000		585,000	2,300,000	1,121,950	3,421,950
2036				1,800,000		610,000	2,410,000	1,012,800	3,422,800
2037				1,890,000		635,000	2,525,000	898,400	3,423,400
2038				1,985,000		660,000	2,645,000	778,500	3,423,500
2039				2,085,000		685,000	2,770,000	652,850	3,422,850
2040						1,655,000	1,655,000	521,200	2,176,200
2041						1,720,000	1,720,000	455,000	2,175,000
2042						1,780,000	1,780,000	386,200	2,166,200
2043						1,855,000	1,855,000	315,000	2,170,000
2044						1,930,000	1,930,000	240,800	2,170,800
2045						2,005,000	2,005,000	163,600	2,168,600
2046						2,085,000	2,085,000	83,400	2,168,400
Total	<u>\$ 370,000</u>	<u>\$ 2,950,000</u>	<u>\$ 8,260,000</u>	<u>\$ 25,600,000</u>	<u>\$ 14,460,000</u>	<u>19,185,000</u>	<u>70,825,000</u>	<u>32,480,575</u>	<u>103,305,575</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Surety Bond and Insurance Coverage

June 30, 2021

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

SINGLE AUDIT 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 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, 2021, 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 2, 2021.

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.

A handwritten signature in blue ink that reads "Matlock Clements, P.C." in a cursive style.

Matlock Clements, P.C.
December 2, 2021

**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, 2021. 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, 2021.

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 2, 2021

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures/ Uses
U.S. Department of Education			
<i>Special Education (IDEA)- Cluster</i>			
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -IDEA Part B	84.027	H027A150052	\$ 696,382
Tennessee Department of Education - IDEA Preschool	84.173	H173A150095	42,785
<i>Total Special Education (IDEA)- Cluster</i>			739,167
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -Title I	84.010 A	S010A150042	425,232
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	89,329
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	30,391
Tennessee Department of Education - Title IV	84.424 A	S424A170044	16,291
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER)	* 84.425 D	N/A	372,231
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER II)	* 84.425 D	N/A	837,334
COVID 19 - Education Stablization Fund - Literacy Training Teacher Stipend Grant	* 84.425 B	N/A	45,000
			2,554,975
Total Department of Education			2,554,975
U.S. Department of Agriculture			
<i>Child Nutrition- Cluster</i>			
Department of Agriculture Pass-Through			
Programs From:			
Tennessee Department of Agriculture- National School Lunch Program- Cash	* 10.555	HC16AAX16	1,883,609
National School Lunch Program- Commodities	* 10.555	HC16AAX16	149,921
Tennessee Department of Agriculture- School Breakfast Program	* 10.553	HD16AAX16	9,116
<i>Total Child Nutrition Cluster</i>			2,042,646
Tennessee Department of Agriculture- Child and Adult Care Food Program	10.558	HF16AAX16	102,046
			2,144,692
Total Department of Agriculture			2,144,692
U.S. Department of the Treasury			
Department of Treasury Pass-Through			
Programs From:			
Tennessee Department of Education- LEA Reopening and Programmic Support	21.019	N/A	60,000
			60,000
Total U.S. Department of the Treasury			60,000
U.S. Department of Health and Human Services			
Department of Health and Human Services Pass-Through			
Programs From:			
Tennessee Department of Education- Loss of Income Grant	93.575	N/A	240,378
			240,378
Total U.S. Department of Health and Human Services			240,378
Total Expenditures of Federal Awards			\$ 5,000,045

* Major Program

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Balance July 1, 2020	Receipts	Expenditures/ Uses	Balance June 30, 2021
U.S. Department of Education						
<i>Special Education (IDEA)- Cluster</i>						
Department of Education Pass-Through						
Programs From:						
Tennessee Department of Education -IDEA Part B	84.027	H027A150052	\$ (230,251)	\$ 926,633	\$ 696,382	\$ -
TN Department of Education - IDEA Preschool	84.173	H173A150095	(11,041)	42,461	42,785	(11,365)
Total Special Education (IDEA)- Cluster			<u>(241,292)</u>	<u>969,094</u>	<u>739,167</u>	<u>(11,365)</u>
Department of Education Pass-Through						
Programs From:						
Tennessee Department of Education -Title I	84.010 A	S010A150042	(149,581)	574,492	425,232	(321)
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	(29,254)	118,583	89,329	-
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	(589)	30,438	30,391	(542)
Tennessee Department of Education -Title IV	84.424 A	S424A170044	(207)	8,707	16,291	(7,791)
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER)	* 84.425 D	N/A	-	370,242	372,231	(1,989)
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER II)	* 84.425 D	N/A	-	116,430	837,334	(720,904)
COVID 19 - Education Stablization Fund - Literacy Training Teacher Stipend Grant	* 84.425 B	N/A	-	-	45,000	(45,000)
Total U.S. Department of Education			<u>(420,923)</u>	<u>2,187,986</u>	<u>2,554,975</u>	<u>(787,912)</u>
U.S. Department of the Treasury						
Department of Treasury Pass-Through						
Programs From:						
Tennessee Department of Education- LEA Reopening and Programmic Support	21.019	N/A	-	60,000	60,000	-

* Major Program

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Balance July 1, 2020	Receipts	Expenditures/ Uses	Balance June 30, 2021
Total U.S. Department of the Treasury			-	60,000	60,000	-
U.S. Department of Agriculture						
<i>Child Nutrition- Cluster</i>						
Department of Agriculture Pass-Through						
Programs From:						
Tennessee Department of Education-						
National School Lunch Program-Cash	* 10.555	HC16AAX16	(59,807)	1,834,596	1,883,609	(108,820)
National School Lunch Program-Commodities	* 10.555	HC16AAX16	-	149,921	149,921	-
Tennessee Department of Education-						
School Breakfast Program	* 10.553	HD16AAX16	(37,290)	46,406	9,116	-
Total Child Nutrition Cluster			<u>(97,097)</u>	<u>2,030,923</u>	<u>2,042,646</u>	<u>(108,820)</u>
Tennessee Department of Agriculture-						
Child and Adult Care Food Program	10.558	N/A	-	102,046	102,046	-
Total U.S. Department of Agriculture			<u>(97,097)</u>	<u>2,132,969</u>	<u>2,144,692</u>	<u>(108,820)</u>
U.S. Department of Health and Human Services						
Department of Health and Human Services Pass-Through						
Programs From:						
Tennessee Department of Education-						
Loss of Income Grant	93.575	N/A	-	240,378	240,378	-
Total U.S. Department of Health and Human Services			-	240,378	240,378	-
Total Expenditures of Federal Awards			<u>\$ (518,020)</u>	<u>\$ 4,621,333</u>	<u>\$ 5,000,045</u>	<u>\$ (896,732)</u>

* Major Program

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Balance July 1, 2020	Receipts	Expenditures/ Uses	Balance June 30, 2021
<u>State Grants</u>	<u>State Number</u>					
Tennessee Department of Education						
Direct Programs:						
Lottery for Pre K/Pre K Pilot	N/A		\$ (76,239)	\$ 284,132	\$ 303,156	\$ (95,263)
Lottery for Education After School	N/A		(2,651)	37,286	40,031	(5,396)
Coordinated School Health Grant	N/A		(25,397)	72,523	80,000	(32,874)
Safe School Act of 1998	N/A		(49,234)	104,702	59,686	(4,218)
Summer Learning Camps	N/A		-	-	233,100	(233,100)
Bridge Camp	N/A		-	-	126,583	(126,583)
Learning Camp Transportation	N/A		-	-	34,775	(34,775)
Remote Technology Grant	N/A		-	137,214	137,214	-
BEP	N/A		-	14,839,903	14,839,903	-
Child Nutrition -State Match	N/A		-	17,079	17,079	-
Career Ladder	N/A		(23,436)	95,712	73,455	(1,179)
			<u>\$ (176,957)</u>	<u>\$ 15,588,551</u>	<u>\$ 15,944,982</u>	<u>\$ (533,388)</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, 2021

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, 2021. 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 FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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 # 84.425D COVID 19 – Education Stabilization Fund
- CFDA # 84.425B COVID 19 – Education Stabilization Fund

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, 2021

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, 2021

Matlock Clements

Certified Public Accountants

INTRODUCTORY SECTION

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
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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, 2021, 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, 2021, 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, 2021, 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, 2021, 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, 2021, 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, 2021, 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 23, 2021, 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 23, 2021

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2021**

	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
ASSETS									
Cash in Bank-Checking	\$ 84,077	\$ 121,688	\$ 88,980	\$ 19,484	\$ 60,871	\$ 85,604	\$ 54,936	\$ 52,424	\$ 568,064
Cash on hand	-	-	-	-	-	-	-	-	-
Accounts Receivable	346	-	-	-	20	150	1,000	-	1,516
Inventory	-	517	-	1,325	-	-	1,486	2,360	5,688
Total Assets	\$ 84,423	\$ 122,205	\$ 88,980	\$ 20,809	\$ 60,891	\$ 85,754	\$ 57,422	\$ 54,784	\$ 575,268
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances:									
General Fund:									
Nonspendable	\$ -	\$ 517	\$ -	\$ 1,325	\$ -	\$ -	\$ 1,486	\$ 2,360	\$ 5,688
Unassigned	59,301	99,355	31,207	3,583	21,844	54,527	45,860	29,309	344,986
Total General Fund	\$ 59,301	\$ 99,872	\$ 31,207	\$ 4,908	\$ 21,844	\$ 54,527	\$ 47,346	\$ 31,669	\$ 350,674
Restricted fund:									
Restricted	\$ 21,687	\$ 9,475	\$ 10,123	\$ 10,074	\$ 21,453	\$ 10,410	\$ 7,533	\$ 6,170	\$ 96,925
Assigned	3,435	12,858	47,650	5,827	17,594	20,991	2,543	16,945	127,843
Unassigned	-	-	-	-	-	(174)	-	-	(174)
Total Restricted Fund	\$ 25,122	\$ 22,333	\$ 57,773	\$ 15,901	\$ 39,047	\$ 31,227	\$ 10,076	\$ 23,115	\$ 224,594
Total Fund Balances	\$ 84,423	\$ 122,205	\$ 88,980	\$ 20,809	\$ 60,891	\$ 85,754	\$ 57,422	\$ 54,784	\$ 575,268
Total Liabilities and Fund Balances	\$ 84,423	\$ 122,205	\$ 88,980	\$ 20,809	\$ 60,891	\$ 85,754	\$ 57,422	\$ 54,784	\$ 575,268

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, 2021**

	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
Fund Balances, July 1, 2020	\$ 59,059	\$ 120,568	\$ 77,243	\$ 30,114	\$ 68,214	\$ 73,924	\$ 57,113	\$ 56,068	\$ 542,303
Prior Period Adjustments	-	-	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2020	<u>\$ 59,059</u>	<u>\$ 120,568</u>	<u>\$ 77,243</u>	<u>\$ 30,114</u>	<u>\$ 68,214</u>	<u>\$ 73,924</u>	<u>\$ 57,113</u>	<u>\$ 56,068</u>	<u>\$ 542,303</u>
Revenues	\$ 61,926	\$ 80,123	\$ 81,204	\$ 48,775	\$ 34,652	\$ 73,015	\$ 39,130	\$ 60,468	\$ 479,293
Expenditures	<u>36,562</u>	<u>78,486</u>	<u>69,467</u>	<u>58,080</u>	<u>41,975</u>	<u>61,185</u>	<u>38,821</u>	<u>61,752</u>	<u>446,328</u>
Excess of Revenues Over (Under) Expenditures	\$ 25,364	\$ 1,637	\$ 11,737	\$ (9,305)	\$ (7,323)	\$ 11,830	\$ 309	\$ (1,284)	\$ 32,965
Other Financing Sources (Uses):									
Changes [Increase (Decrease)] in Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 25,364</u>	<u>\$ 1,637</u>	<u>\$ 11,737</u>	<u>\$ (9,305)</u>	<u>\$ (7,323)</u>	<u>\$ 11,830</u>	<u>\$ 309</u>	<u>\$ (1,284)</u>	<u>\$ 32,965</u>
Fund Balances, June 30, 2021	<u>\$ 84,423</u>	<u>\$ 122,205</u>	<u>\$ 88,980</u>	<u>\$ 20,809</u>	<u>\$ 60,891</u>	<u>\$ 85,754</u>	<u>\$ 57,422</u>	<u>\$ 54,784</u>	<u>\$ 575,268</u>

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, 2021**

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, 2021**

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, 2021**

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, 2021**

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 G. 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, 2021**

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- Deficit Fund Balance

One school ended the year with a deficit balance. The school and fund were as follows:

Moore Elementary School	Teacher Activity	\$ (174)
-------------------------	------------------	----------

Note F- Risk and Uncertainties

During March 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. The overall financial impact and duration of this economic uncertainty on the schools cannot be estimated at this time.

Note G- Subsequent Events

Subsequent events have been evaluated through September 23, 2021, the date which the financial statements were available to be issued.

FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

(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	Restricted	General	Restricted	General	Restricted	General	Restricted	General	Restricted	General	Restricted	General	Restricted
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
Fund Balances:														
Nonspendable:														
Inventory	\$ -	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,486	\$ -
Restricted for:														
Grant Funds	-	1,336	-	349	-	879	-	503	-	7,564	-	1,554	-	1,509
Other Purposes	-	20,351	-	9,126	-	9,244	-	9,571	-	13,889	-	8,856	-	6,024
Assigned to:														
Athletic Accounts	-	-	-	-	-	25,814	-	-	-	-	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	69
Club Accounts	-	-	-	-	-	3,843	-	-	-	-	-	-	-	-
Other Accounts	-	3,435	-	12,858	-	17,993	-	5,827	-	17,594	-	20,991	-	2,474
Unassigned:	<u>59,301</u>	<u>-</u>	<u>99,355</u>	<u>-</u>	<u>31,207</u>	<u>-</u>	<u>3,583</u>	<u>-</u>	<u>21,844</u>	<u>-</u>	<u>54,527</u>	<u>(174)</u>	<u>45,860</u>	<u>-</u>
Total Fund Balances:	<u>\$59,301</u>	<u>\$ 25,122</u>	<u>\$ 99,872</u>	<u>\$ 22,333</u>	<u>\$31,207</u>	<u>\$ 57,773</u>	<u>\$ 4,908</u>	<u>\$ 15,901</u>	<u>\$21,844</u>	<u>\$ 39,047</u>	<u>\$54,527</u>	<u>\$ 31,227</u>	<u>\$47,346</u>	<u>\$ 10,076</u>

	Poplar Grove Middle School	
	General	Restricted
	Fund	Fund
Fund Balances:		
Nonspendable:		
Inventory	\$ 2,360	\$ -
Restricted for:		
Grant Funds	-	46
Other Purposes	-	6,124
Assigned to:		
Athletic Accounts	-	2,919
Class Accounts	-	1,872
Club Accounts	-	7,514
Other Accounts	-	4,640
Unassigned:	<u>29,309</u>	<u>-</u>
Total Fund Balances:	<u>\$31,669</u>	<u>\$ 23,115</u>

FRANKLIN SPECIAL SCHOOL DISTRICT
FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2021

	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	\$ -	\$ 58,955	\$ -	\$ 346	\$ -	\$ -	\$ 59,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,301	\$ 59,301	\$ 59,301
Restricted Fund															
Other Accounts:															
BOE - Instr. Supplies/Materials	\$ -	\$ 10,094	\$ -	\$ -	\$ -	\$ -	\$ 10,094	\$ -	\$ -	\$ -	\$ 10,094	\$ -	\$ -	\$ 10,094	\$ 10,094
CARTER- Instructional Equip & Supplies	-	157	-	-	-	-	157	-	-	-	157	-	-	157	157
Coordinated School Health Grant	-	1,252	-	-	-	-	1,252	-	-	-	1,252	-	-	1,252	1,252
Donations - Elks Club	-	4	-	-	-	-	4	-	-	-	4	-	-	4	4
Donations - Fine Arts	-	10,096	-	-	-	-	10,096	-	-	-	10,096	-	-	10,096	10,096
Fuel Up to Play Grant	-	53	-	-	-	-	53	-	-	-	53	-	-	53	53
Lowe's Toolbox Ed. Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
FES Staff Appreciation	-	855	-	-	-	-	855	-	-	-	-	855	-	855	855
Recycling Fund	-	676	-	-	-	-	676	-	-	-	-	676	-	676	676
St. Paul's Millennium Development Goal	-	16	-	-	-	-	16	-	-	-	-	16	-	16	16
Sunshine Fund	-	1,883	-	-	-	-	1,883	-	-	-	-	1,883	-	1,883	1,883
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	\$ -	\$ 25,122	\$ -	\$ -	\$ -	\$ -	\$ 25,122	\$ -	\$ -	\$ -	\$ 21,687	\$ 3,435	\$ -	\$ 25,122	\$ 25,122
Total General and Restricted	\$ -	\$ 84,077	\$ -	\$ 346	\$ -	\$ -	\$ 84,423	\$ -	\$ -	\$ -	\$ 21,687	\$ 3,435	\$ 59,301	\$ 84,423	\$ 84,423

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, 2021

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2021
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 819					
Book Fair				3,423	2,499					
Field Trips				2,897	2,355					
Fines, Fees & Dues				145	-					
Fundraising				36,515	18,584					
Gifts, Bequests, Donations				1,269	-					
Instruction				-	975					
Interest				90	-					
Pictures				284	-					
Recycling/Beautification				810	-					
Student Rewards				-	56					
Yearbook				336	-					
Total General	\$ 38,820	\$ -	\$ 38,820	\$ 45,769	\$ 25,288	\$ -	\$ -	\$ -	\$ -	\$ 59,301
Restricted Fund										
Other Accounts:										
BOE - Instr. Supplies/Materials	\$ 7,078	\$ -	\$ 7,078	\$ 7,119	\$ 4,103	\$ -	\$ -	\$ -	\$ -	\$ 10,094
CARTER- Instructional Equip & Supplies	157	-	157	-	-	-	-	-	-	157
Coordinated School Health Grant	1,251	-	1,251	1,200	1,199	-	-	-	-	1,252
Dollar General Literacy Grant	7	-	7	2,000	2,007	-	-	-	-	-
Donations - Elks Club	4	-	4	-	-	-	-	-	-	4
Donations - Fine Arts	8,496	-	8,496	1,600	-	-	-	-	-	10,096
Fuel Up to Play Grant	53	-	53	-	-	-	-	-	-	53
Lowe's Toolbox Ed. Grant	1	-	1	-	-	-	-	-	-	1
FES Staff Appreciation	772	-	772	2,878	2,795	-	-	-	-	855

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2021
						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	1,693	-	1,693	720	530	-	-	-	-	1,883
Target Field Trip Grant	29	-	29	-	-	-	-	-	-	29
Teacher's Lounge Vending	5	-	5	640	640	-	-	-	-	5
TEEA Grant	1	-	1	-	-	-	-	-	-	1
Total Restricted	\$ 20,239	\$ -	\$ 20,239	\$ 16,157	\$ 11,274	\$ -	\$ -	\$ -	\$ -	\$ 25,122
Total General and Restricted	\$ 59,059	\$ -	\$ 59,059	\$ 61,926	\$ 36,562	\$ -	\$ -	\$ -	\$ -	\$ 84,423

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, 2021**

	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	\$ -	\$ 99,355	\$ -	\$ -	\$ 517	\$ -	\$ 99,872	\$ -	\$ -	\$ 517	\$ -	\$ -	\$ 99,355	\$ 99,872	\$ 99,872
Restricted Fund															
Other Accounts:															
Band	\$ -	\$ 1,844	\$ -	\$ -	\$ -	\$ -	\$ 1,844	\$ -	\$ -	\$ -	\$ -	\$ 1,844	\$ -	\$ 1,844	\$ 1,844
BOE - Instr. Supplies/Materials	-	8,033	-	-	-	-	8,033	-	-	-	8,033	-	-	8,033	8,033
Chorus/Drama	-	4,859	-	-	-	-	4,859	-	-	-	-	4,859	-	4,859	4,859
Dollar General Literacy Grant	-	210	-	-	-	-	210	-	-	-	210	-	-	210	210
FIS Bulldog Council	-	2,667	-	-	-	-	2,667	-	-	-	-	2,667	-	2,667	2,667
FIS Staff Appreciation	-	709	-	-	-	-	709	-	-	-	-	709	-	709	709
Library Donations	-	90	-	-	-	-	90	-	-	-	90	-	-	90	90
Ready to Code Grant	-	11	-	-	-	-	11	-	-	-	11	-	-	11	11
Recycling Funds	-	2,215	-	-	-	-	2,215	-	-	-	-	2,215	-	2,215	2,215
Restricted Donations	-	1,003	-	-	-	-	1,003	-	-	-	1,003	-	-	1,003	1,003
Sunshine Fund	-	448	-	-	-	-	448	-	-	-	-	448	-	448	448
Teacher Grant - Parker	-	128	-	-	-	-	128	-	-	-	128	-	-	128	128
Teacher Memorial Fund	-	116	-	-	-	-	116	-	-	-	-	116	-	116	116
Total Restricted	\$ -	\$ 22,333	\$ -	\$ -	\$ -	\$ -	\$ 22,333	\$ -	\$ -	\$ -	\$ 9,475	\$ 12,858	\$ -	\$ 22,333	\$ 22,333
Total General and Restricted	\$ -	\$ 121,688	\$ -	\$ -	\$ 517	\$ -	\$ 122,205	\$ -	\$ -	\$ 517	\$ 9,475	\$ 12,858	\$ 99,355	\$ 122,205	\$ 122,205

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, 2021

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2021	
						Transfers In	Transfers Out	Change (Decrease) in Inventory		Residual Equity Transfer In (Out)
General Fund										
Administration				\$ -	\$ 3,069					
Field Trips				2,309	2,340					
Fines & Fees				283	-					
Fundraising				36,170	16,393					
Gifts, Bequests, Donations				4,240	-					
Instruction				-	8,419					
Interest				163	-					
Library				-	604					
Operation and Maintenance				-	17,509					
Pictures				2,941	-					
Student Workbooks				715	-					
T-Shirts				867	829					
Yearbook				2,390	2,414					
Total General	\$ 101,371	\$ -	\$ 101,371	\$ 50,078	\$ 51,577	\$ -	\$ -	\$ -	\$ -	\$ 99,872
Restricted Fund										
Other Accounts:										
Band	\$ 2,215	\$ -	\$ 2,215	\$ 636	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ 1,844
BOE - Instr. Supplies/Materials	5,761	-	5,761	9,536	7,264	-	-	-	-	8,033
Chorus/Drama	3,494	-	3,494	10,870	9,505	-	-	-	-	4,859
Dollar General Literacy Grant	50	-	50	3,000	2,840	-	-	-	-	210
FIS Bulldog Council	2,982	-	2,982	1,647	1,962	-	-	-	-	2,667
FIS Staff Appreciation	1,475	-	1,475	1,964	2,730	-	-	-	-	709
Library Donations	-	-	-	121	31	-	-	-	-	90
Ready to Code Grant	310	-	310	-	299	-	-	-	-	11

The notes to the financial statements are an integral part of this statement.

**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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2021	
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory		Residual Equity Transfer In (Out)
Recycling Funds	1,405	-	1,405	810	-	-	-	-	-	2,215
Restricted Donations	1,003	-	1,003	20	20	-	-	-	-	1,003
Sunshine Fund	258	-	258	1,441	1,251	-	-	-	-	448
Teacher Grant - Parker	128	-	128	-	-	-	-	-	-	128
Teacher Memorial Fund	116	-	116	-	-	-	-	-	-	116
Total Restricted	\$ 19,197	\$ -	\$ 19,197	\$ 30,045	\$ 26,909	\$ -	\$ -	\$ -	\$ -	\$ 22,333
Total General and Restricted	\$ 120,568	\$ -	\$ 120,568	\$ 80,123	\$ 78,486	\$ -	\$ -	\$ -	\$ -	\$ 122,205

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, 2021**

	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	\$ -	\$ 31,207	\$ -	\$ -	\$ -	\$ -	\$ 31,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,207	\$ 31,207	\$ 31,207
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 21,385	\$ -	\$ -	\$ -	\$ -	\$ 21,385	\$ -	\$ -	\$ -	\$ -	\$ 21,385	\$ -	\$ 21,385	\$ 21,385
Cheerleaders	-	4,429	-	-	-	-	4,429	-	-	-	-	4,429	-	4,429	4,429
Club Accounts:															
Best Buddies Club	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Outdoor Environmental Club	-	3,825	-	-	-	-	3,825	-	-	-	-	3,825	-	3,825	3,825
Other Accounts:															
Art	-	431	-	-	-	-	431	-	-	-	-	431	-	431	431
Band	-	5,516	-	-	-	-	5,516	-	-	-	-	5,516	-	5,516	5,516
BOE - Instr. Supplies/Materials	-	7,878	-	-	-	-	7,878	-	-	-	7,878	-	-	7,878	7,878
Chorus	-	5,661	-	-	-	-	5,661	-	-	-	-	5,661	-	5,661	5,661
Dollar General Literacy Grant	-	879	-	-	-	-	879	-	-	-	879	-	-	879	879
Drama	-	789	-	-	-	-	789	-	-	-	-	789	-	789	789
Freedom Families	-	904	-	-	-	-	904	-	-	-	-	904	-	904	904
NJHS	-	419	-	-	-	-	419	-	-	-	-	419	-	419	419
Recycling Fund	-	3,098	-	-	-	-	3,098	-	-	-	-	3,098	-	3,098	3,098
Stem Grant-Leadership Academy	-	1,366	-	-	-	-	1,366	-	-	-	1,366	-	-	1,366	1,366
Student Council	-	339	-	-	-	-	339	-	-	-	-	339	-	339	339
Sunshine Fund	-	382	-	-	-	-	382	-	-	-	-	382	-	382	382
Teacher Funds	-	454	-	-	-	-	454	-	-	-	-	454	-	454	454
Total Restricted	\$ -	\$ 57,773	\$ -	\$ -	\$ -	\$ -	\$ 57,773	\$ -	\$ -	\$ -	\$ 10,123	\$ 47,650	\$ -	\$ 57,773	\$ 57,773
Total General and Restricted	\$ -	\$ 88,980	\$ -	\$ -	\$ -	\$ -	\$ 88,980	\$ -	\$ -	\$ -	\$ 10,123	\$ 47,650	\$ 31,207	\$ 88,980	\$ 88,980

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, 2021**

	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)		
General Fund											
Administration				\$ -	\$ 7,012						
Field Trips				4,630	-						
Fines, Fees, & Dues				819	-						
Fundraising				9,763	101						
Gifts, Bequests, Donations				2,042	-						
Instruction				-	3,101						
Interest				110	-						
Operations & Maintenance				-	519						
Resale				3,161	2,945						
Student Rewards				2,893	10,515						
Total General	\$ 31,982	\$ -	\$ 31,982	\$ 23,418	\$ 24,193	\$ -	\$ -	\$ -	\$ -	\$ 31,207	
Restricted Fund											
Athletic Accounts:											
Athletics	\$ 8,861	\$ -	\$ 8,861	\$ 34,040	\$ 21,516	\$ -	\$ -	\$ -	\$ -	\$ 21,385	
Cheerleaders	4,874	-	4,874	-	445	-	-	-	-	4,429	
Club Accounts:											
Best Buddies Club	18	-	18	-	-	-	-	-	-	18	
Outdoor Environmental Club	4,747	-	4,747	136	1,058	-	-	-	-	3,825	
Other Accounts:											
Art	333	-	333	297	199	-	-	-	-	431	
Band	6,395	-	6,395	1,306	2,185	-	-	-	-	5,516	
BOE - Instr. Supplies/Materials	4,964	-	4,964	9,950	7,036	-	-	-	-	7,878	
Chorus	5,447	-	5,447	214	-	-	-	-	-	5,661	

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, 2021**

	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	819	-	819	60	-	-	-	-	-	-	879
Drama	2,391	-	2,391	5,630	7,232	-	-	-	-	-	789
Freedom Families	1,080	-	1,080	-	176	-	-	-	-	-	904
NJHS	464	-	464	-	45	-	-	-	-	-	419
Recycling Fund	2,288	-	2,288	810	-	-	-	-	-	-	3,098
Stem Grant-Leadership Academy	1,795	-	1,795	106	535	-	-	-	-	-	1,366
Student Council	28	-	28	1,315	1,004	-	-	-	-	-	339
Sunshine Fund	218	-	218	1,775	1,611	-	-	-	-	-	382
Teacher Funds	539	-	539	2,147	2,232	-	-	-	-	-	454
Total Restricted	\$ 45,261	\$ -	\$ 45,261	\$ 57,786	\$ 45,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,773
Total General and Restricted	\$ 77,243	\$ -	\$ 77,243	\$ 81,204	\$ 69,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,980

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, 2021**

	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	\$ -	\$ 3,583	\$ -	\$ -	\$ 1,325	\$ -	\$ 4,908	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ 3,583	\$ 4,908	\$ 4,908
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
BOE - Instr. Supplies/Materials	-	3,349	-	-	-	-	3,349	-	-	-	3,349	-	-	3,349	3,349
Fuel Up to Play	-	503	-	-	-	-	503	-	-	-	503	-	-	503	503
Donations	-	1,311	-	-	-	-	1,311	-	-	-	-	1,311	-	1,311	1,311
JES Carnival	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100
JES Staff Appreciation	-	261	-	-	-	-	261	-	-	-	-	261	-	261	261
Recycling Fund	-	2,792	-	-	-	-	2,792	-	-	-	-	2,792	-	2,792	2,792
Restricted Donations - Library	-	152	-	-	-	-	152	-	-	-	152	-	-	152	152
Restricted Donations - PE	-	6,070	-	-	-	-	6,070	-	-	-	6,070	-	-	6,070	6,070
Sunshine Fund	-	640	-	-	-	-	640	-	-	-	-	640	-	640	640
Teacher Appreciation	-	154	-	-	-	-	154	-	-	-	-	154	-	154	154
Teacher's Lounge Vending	-	69	-	-	-	-	69	-	-	-	-	69	-	69	69
Total Restricted	\$ -	\$ 15,901	\$ -	\$ -	\$ -	\$ -	\$ 15,901	\$ -	\$ -	\$ -	\$ 10,074	\$ 5,827	\$ -	\$ 15,901	\$ 15,901
Total General and Restricted	\$ -	\$ 19,484	\$ -	\$ -	\$ 1,325	\$ -	\$ 20,809	\$ -	\$ -	\$ -	\$ 10,074	\$ 5,827	\$ 3,583	\$ 20,809	\$ 20,809

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Other Financing Sources (Uses)							Fund Balances 6/30/2021
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
General Fund											
Administration				\$ -	\$ 3,445						
Field Trips				779	770						
Fundraising				21,638	10,435						
Gifts, Bequests, Donations				437	-						
Instruction				-	13,085						
Interest				96	-						
Library				153	-						
Resale Items				6,328	6,250						
School Events				90	-						
Total General	\$ 9,372	\$ -	\$ 9,372	\$ 29,521	\$ 33,985	\$ -	\$ -	\$ -	\$ -	\$ 4,908	
Restricted Fund											
Other Accounts:											
Art	\$ 707	\$ -	\$ 707	\$ 2,000	\$ 2,207	\$ -	\$ -	\$ -	\$ -	\$ 500	
BOE - Instr. Supplies/Materials	2,397	-	2,397	7,642	6,690	-	-	-	-	3,349	
Fuel Up to Play	-	-	-	503	-	-	-	-	-	503	
Donations	7,399	-	7,399	3,772	9,860	-	-	-	-	1,311	
JES Carnival	-	-	-	100	-	-	-	-	-	100	
JES Staff Appreciation	21	-	21	240	-	-	-	-	-	261	
Recycling Fund	2,449	-	2,449	810	467	-	-	-	-	2,792	
Restricted Donations - Library	102	-	102	50	-	-	-	-	-	152	
Restricted Donations - PE	6,781	-	6,781	2,310	3,021	-	-	-	-	6,070	
Sunshine Fund	806	-	806	490	656	-	-	-	-	640	
Teacher Appreciation	11	-	11	1,337	1,194	-	-	-	-	154	
Teacher's Lounge Vending	69	-	69	-	-	-	-	-	-	69	

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2021
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	
Total Restricted	\$ 20,742	\$ -	\$ 20,742	\$ 19,254	\$ 24,095	\$ -	\$ -	\$ -	\$ 15,901
Total General and Restricted	\$ 30,114	\$ -	\$ 30,114	\$ 48,775	\$ 58,080	\$ -	\$ -	\$ -	\$ 20,809

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, 2021**

	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	\$ -	\$ 21,824	\$ -	\$ 20	\$ -	\$ -	\$ 21,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,844	\$ 21,844	\$ 21,844
Restricted Fund															
Other Accounts:															
Art Grant	\$ -	\$ 1,733	\$ -	\$ -	\$ -	\$ -	\$ 1,733	\$ -	\$ -	\$ -	\$ 1,733	\$ -	\$ -	\$ 1,733	\$ 1,733
BOE - Instr. Supplies/Materials	-	6,262	-	-	-	-	6,262	-	-	-	6,262	-	-	6,262	6,262
Box Top Funds	-	1,100	-	-	-	-	1,100	-	-	-	-	1,100	-	1,100	1,100
Coordinated School Health Grant	-	276	-	-	-	-	276	-	-	-	276	-	-	276	276
Drama/Music Funds	-	1,078	-	-	-	-	1,078	-	-	-	1,078	-	-	1,078	1,078
Field Trip Safety Shirts	-	12,650	-	-	-	-	12,650	-	-	-	12,650	-	-	12,650	12,650
LES Staff Appreciation	-	654	-	-	-	-	654	-	-	-	654	-	-	654	654
Recycling Funds	-	1,057	-	-	-	-	1,057	-	-	-	1,057	-	-	1,057	1,057
Restricted Donations	-	7,261	-	-	-	-	7,261	-	-	-	7,261	-	-	7,261	7,261
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	-	746	-	-	-	-	746	-	-	-	746	-	-	746	746
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	\$ -	\$ 39,047	\$ -	\$ -	\$ -	\$ -	\$ 39,047	\$ -	\$ -	\$ -	\$ 21,453	\$ 17,594	\$ -	\$ 39,047	\$ 39,047
Total General and Restricted	\$ -	\$ 60,871	\$ -	\$ 20	\$ -	\$ -	\$ 60,891	\$ -	\$ -	\$ -	\$ 21,453	\$ 17,594	\$ 21,844	\$ 60,891	\$ 60,891

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, 2021

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Other Financing Sources (Uses)							Fund Balances 6/30/2021
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
General Fund											
Administration				\$ -	\$ 3,246						
Fines, Fees, & Dues				45	-						
Fundraising				8,017	8,604						
Gifts, Bequests, Donations				1,527	-						
Instruction				-	2,334						
Interest				75	-						
Operations & Maintenance				-	295						
Total General	\$ 26,659	\$ -	\$ 26,659	\$ 9,664	\$ 14,479	\$ -	\$ -	\$ -	\$ -	\$ 21,844	
Restricted Fund											
Other Accounts:											
Art Grant	\$ 2,507	\$ -	\$ 2,507	\$ 250	\$ 1,024	\$ -	\$ -	\$ -	\$ -	\$ 1,733	
BOE - Instr. Supplies/Materials	6,518	-	6,518	8,800	9,056	-	-	-	-	6,262	
Box Top Funds	1,602	-	1,602	468	970	-	-	-	-	1,100	
Coordinated School Health Grant	197	-	197	1,200	1,121	-	-	-	-	276	
Drama/Music Funds	8,213	-	8,213	-	7,135	-	-	-	-	1,078	
Field Trip Safety Shirts	14,204	-	14,204	1,341	2,895	-	-	-	-	12,650	
LES Staff Appreciation	1,049	-	1,049	4,008	4,403	-	-	-	-	654	
Recycling Funds	247	-	247	810	-	-	-	-	-	1,057	
Restricted Donations	-	-	-	7,691	430	-	-	-	-	7,261	
Restricted Donations - Gracework	46	-	46	-	-	-	-	-	-	46	
Restricted Donation - PE	320	-	320	-	-	-	-	-	-	320	
Skate P.M./Dest. Imag.	309	-	309	-	-	-	-	-	-	309	
Sunshine Fund	788	-	788	420	462	-	-	-	-	746	

The notes to the financial statements are an integral part of this statement.

**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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Other Financing Sources (Uses)							Fund Balances 6/30/2021
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
Walk Across Williamson/PE	1,053	-	1,053	-	-	-	-	-	-	1,053	
WLES Grant	4,502	-	4,502	-	-	-	-	-	-	4,502	
Total Restricted	\$ 41,555	\$ -	\$ 41,555	\$ 24,988	\$ 27,496	\$ -	\$ -	\$ -	\$ -	\$ 39,047	
Total General and Restricted	\$ 68,214	\$ -	\$ 68,214	\$ 34,652	\$ 41,975	\$ -	\$ -	\$ -	\$ -	\$ 60,891	

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, 2021**

	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	\$ -	\$ 54,377	\$ -	\$ 150	\$ -	\$ -	\$ 54,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,527	\$ 54,527	\$ 54,527
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 3,067	\$ -	\$ -	\$ -	\$ -	\$ 3,067	\$ -	\$ -	\$ -	\$ -	\$ 3,067	\$ -	\$ 3,067	\$ 3,067
BOE - Instr. Supplies/Materials	-	8,046	-	-	-	-	8,046	-	-	-	8,046	-	-	8,046	8,046
Donation to Organization	-	3,774	-	-	-	-	3,774	-	-	-	-	3,774	-	3,774	3,774
Grants	-	1,330	-	-	-	-	1,330	-	-	-	-	1,330	-	1,330	1,330
Impact School Grant	-	1,554	-	-	-	-	1,554	-	-	-	1,554	-	-	1,554	1,554
Library	-	518	-	-	-	-	518	-	-	-	-	518	-	518	518
Music	-	1,566	-	-	-	-	1,566	-	-	-	-	1,566	-	1,566	1,566
PE	-	8,602	-	-	-	-	8,602	-	-	-	-	8,602	-	8,602	8,602
Recycling	-	810	-	-	-	-	810	-	-	-	810	-	-	810	810
Teacher Activity	-	(174)	-	-	-	-	(174)	-	-	-	-	-	(174)	(174)	(174)
Teacher Appreciation	-	2,134	-	-	-	-	2,134	-	-	-	-	2,134	-	2,134	2,134
Total Restricted	\$ -	\$ 31,227	\$ -	\$ -	\$ -	\$ -	\$ 31,227	\$ -	\$ -	\$ -	\$ 10,410	\$ 20,991	\$ (174)	\$ 31,227	\$ 31,227
Total General and Restricted	\$ -	\$ 85,604	\$ -	\$ 150	\$ -	\$ -	\$ 85,754	\$ -	\$ -	\$ -	\$ 10,410	\$ 20,991	\$ 54,353	\$ 85,754	\$ 85,754

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2021
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 4,232					
Field Trips				1,314	-					
Fines, Fees, Etc.				35	-					
Fundraising				32,253	6,646					
Gifts, Bequests, Donations				2,402	-					
Instruction				-	29,331					
Interest				105	-					
T-Shirts & Other Resale				10,718	1,475					
Yearbook				4,442	3,577					
Total General	\$ 48,519	\$ -	\$ 48,519	\$ 51,269	\$ 45,261	\$ -	\$ -	\$ -	\$ -	\$ 54,527
Restricted Fund										
Other Accounts:										
Art	\$ 1,632	\$ -	\$ 1,632	\$ 1,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,067
BOE - Instr. Supplies/Materials	5,607	-	5,607	9,457	7,018	-	-	-	-	8,046
Cleveland - Donation - Instructional	50	-	50	-	50	-	-	-	-	-
Donation to Organization	3,774	-	3,774	-	-	-	-	-	-	3,774
Field Trip T-Shirt Fund	1,279	-	1,279	-	1,279	-	-	-	-	-
Grants	330	-	330	1,000	-	-	-	-	-	1,330
Impact School Grant	1,554	-	1,554	-	-	-	-	-	-	1,554
Library	-	-	-	518	-	-	-	-	-	518
Music	1,182	-	1,182	439	55	-	-	-	-	1,566
PE	7,765	-	7,765	4,961	4,124	-	-	-	-	8,602
Recycling	-	-	-	810	-	-	-	-	-	810
Teacher Activity	206	-	206	640	1,020	-	-	-	-	(174)

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2021
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Teacher Appreciation	2,026	-	2,026	2,486	2,378	-	-	-	-	2,134
Total Restricted	\$ 25,405	\$ -	\$ 25,405	\$ 21,746	\$ 15,924	\$ -	\$ -	\$ -	\$ -	\$ 31,227
Total General and Restricted	\$ 73,924	\$ -	\$ 73,924	\$ 73,015	\$ 61,185	\$ -	\$ -	\$ -	\$ -	\$ 85,754

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, 2021**

	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	\$ -	\$ 44,860	\$ -	\$ 1,000	\$ 1,486	\$ -	\$ 47,346	\$ -	\$ -	\$ 1,486	\$ -	\$ -	\$ 45,860	\$ 47,346	\$ 47,346
Restricted Fund															
Class Accounts:															
2nd Grade Class	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -	\$ 69	\$ 69
Other Accounts:															
BOE - Instr. Supplies/Materials	-	4,174	-	-	-	-	4,174	-	-	-	4,174	-	-	4,174	4,174
Dollar General Grant- Youth Lit	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Donations	-	15	-	-	-	-	15	-	-	-	-	15	-	15	15
Grants	-	1,508	-	-	-	-	1,508	-	-	-	1,508	-	-	1,508	1,508
Green Team	-	387	-	-	-	-	387	-	-	-	-	387	-	387	387
PTO Events	-	599	-	-	-	-	599	-	-	-	-	599	-	599	599
Restricted Donations - PE	-	1,850	-	-	-	-	1,850	-	-	-	1,850	-	-	1,850	1,850
Staff Appreciation	-	715	-	-	-	-	715	-	-	-	-	715	-	715	715
Sunshine Fund	-	758	-	-	-	-	758	-	-	-	-	758	-	758	758
Total Restricted	\$ -	\$ 10,076	\$ -	\$ -	\$ -	\$ -	\$ 10,076	\$ -	\$ -	\$ -	\$ 7,533	\$ 2,543	\$ -	\$ 10,076	\$ 10,076
Total General and Restricted	\$ -	\$ 54,936	\$ -	\$ 1,000	\$ 1,486	\$ -	\$ 57,422	\$ -	\$ -	\$ 1,486	\$ 7,533	\$ 2,543	\$ 45,860	\$ 57,422	\$ 57,422

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Other Financing Sources (Uses)							Fund Balances 6/30/2021
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
General Fund											
Administration				\$ -	\$ 6,675						
Field Trips				3,773	4,168						
Fines, Fees & Dues				685	-						
Fundraising				13,570	8,082						
Gifts, Bequests, Donations				147	-						
Instruction				-	399						
Interest				75	-						
Operations & Maintenance				-	2,142						
Pictures				4,105	-						
Total General	\$ 46,457	\$ -	\$ 46,457	\$ 22,355	\$ 21,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,346
Restricted Fund											
Class Accounts:											
2nd Grade Class	\$ 69	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69
Other Accounts:											
BOE - Instr. Supplies/Materials	3,298	-	3,298	7,550	6,674	-	-	-	-	-	4,174
Dollar General Grant- Youth Lit	1	-	1	-	-	-	-	-	-	-	1
Donations	1,334	-	1,334	250	1,569	-	-	-	-	-	15
Grants	1,293	-	1,293	215	-	-	-	-	-	-	1,508
Green Team	-	-	-	810	423	-	-	-	-	-	387
PTO Events	599	-	599	-	-	-	-	-	-	-	599
Restricted Donations - PE	2,099	-	2,099	1,200	1,449	-	-	-	-	-	1,850
Staff Appreciation	622	-	622	3,212	3,119	-	-	-	-	-	715
Sunshine Fund	1,339	-	1,339	235	816	-	-	-	-	-	758

The notes to the financial statements are an integral part of this statement.

**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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2021
						Transfers In	Transfers Out			
Teacher Funds	2	-	2	303	305	-	-	-	-	-
TN Arts Commission	-	-	-	3,000	3,000	-	-	-	-	-
Total Restricted	<u>\$ 10,656</u>	<u>\$ -</u>	<u>\$ 10,656</u>	<u>\$ 16,775</u>	<u>\$ 17,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,076</u>
Total General and Restricted	<u><u>\$ 57,113</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 57,113</u></u>	<u><u>\$ 39,130</u></u>	<u><u>\$ 38,821</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 57,422</u></u>

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, 2021**

	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	\$ -	\$ 29,309	\$ -	\$ -	\$ 2,360	\$ -	\$ 31,669	\$ -	\$ -	\$ 2,360	\$ -	\$ -	\$ 29,309	\$ 31,669	\$ 31,669
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ 340	\$ -	\$ 340	\$ 340
Basketball	-	493	-	-	-	-	493	-	-	-	-	493	-	493	493
Cheerleading	-	605	-	-	-	-	605	-	-	-	-	605	-	605	605
Cross Country	-	355	-	-	-	-	355	-	-	-	-	355	-	355	355
Soccer	-	364	-	-	-	-	364	-	-	-	-	364	-	364	364
Volleyball	-	762	-	-	-	-	762	-	-	-	-	762	-	762	762
Class Accounts:															
6th Grade Class	-	3	-	-	-	-	3	-	-	-	-	3	-	3	3
Eric Ellison Class	-	1,869	-	-	-	-	1,869	-	-	-	-	1,869	-	1,869	1,869
Club Accounts:															
Drama Club	-	7,383	-	-	-	-	7,383	-	-	-	-	7,383	-	7,383	7,383
Middle School Art Club	-	131	-	-	-	-	131	-	-	-	-	131	-	131	131
Other Accounts:															
Accel Learning/Talent Dev Prog	-	1,339	-	-	-	-	1,339	-	-	-	-	1,339	-	1,339	1,339
BOE - Instr. Supplies/Materials	-	5,560	-	-	-	-	5,560	-	-	-	5,560	-	-	5,560	5,560
Donations	-	556	-	-	-	-	556	-	-	-	556	-	-	556	556
Farm Bureau Grant - Outdoor Garden	-	46	-	-	-	-	46	-	-	-	46	-	-	46	46
Green Team	-	805	-	-	-	-	805	-	-	-	-	805	-	805	805
Music	-	16	-	-	-	-	16	-	-	-	-	16	-	16	16
Restricted Donations - PE	-	8	-	-	-	-	8	-	-	-	8	-	-	8	8
Staff Appreciation	-	189	-	-	-	-	189	-	-	-	-	189	-	189	189
Stem Programs	-	518	-	-	-	-	518	-	-	-	-	518	-	518	518
Student Council	-	994	-	-	-	-	994	-	-	-	-	994	-	994	994
Sunshine Fund	-	769	-	-	-	-	769	-	-	-	-	769	-	769	769
Teacher Appreciation	-	10	-	-	-	-	10	-	-	-	-	10	-	10	10
Total Restricted	\$ -	\$ 23,115	\$ -	\$ -	\$ -	\$ -	\$ 23,115	\$ -	\$ -	\$ -	\$ 6,170	\$ 16,945	\$ -	\$ 23,115	\$ 23,115
Total General and Restricted	\$ -	\$ 52,424	\$ -	\$ -	\$ 2,360	\$ -	\$ 54,784	\$ -	\$ -	\$ 2,360	\$ 6,170	\$ 16,945	\$ 29,309	\$ 54,784	\$ 54,784

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2021
General Fund										
Administration				\$ -	\$ 1,499					
Field Trips				1,775	2,003					
Fines, Fees, & Dues				318	-					
Fundraising				11,303	2,539					
Gifts, Bequests, Donations				1,818	-					
Instruction				-	8,554					
Interest				74	-					
Operations & Maintenance				-	1,847					
Resale				1,231	-					
Yearbook				742	51					
Total General	\$ 30,901	\$ -	\$ 30,901	\$ 17,261	\$ 16,493	\$ -	\$ -	\$ -		\$ 31,669
Restricted Fund										
Athletic Accounts:										
Athletics	\$ 1,081	\$ -	\$ 1,081	\$ 3,807	\$ 4,548	\$ -	\$ -	\$ -	\$ -	\$ 340
Basketball	686	-	686	112	305	-	-	-	-	493
Cheerleading	718	-	718	19,940	20,053	-	-	-	-	605
Cross Country	5	-	5	350	-	-	-	-	-	355
Soccer	2,321	-	2,321	97	2,054	-	-	-	-	364
Softball	56	-	56	1,120	1,176	-	-	-	-	-
Volleyball	1,246	-	1,246	-	484	-	-	-	-	762
Class Accounts:										
6th Grade Class	3	-	3	-	-	-	-	-	-	3
Eric Ellison Class	2,803	-	2,803	-	934	-	-	-	-	1,869
Club Accounts:										
Drama Club	6,329	-	6,329	6,681	5,627	-	-	-	-	7,383

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, 2021**

	Fund Balances 7/1/2020	Prior Period Adjustments	Adjusted Fund Balances 7/1/2020	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2021
Middle School Art Club	131	-	131	-	-	-	-	-	-	131
Other Accounts:										
Accel Learning/Talent Dev Prog	1,682	-	1,682	345	688	-	-	-	-	1,339
BOE - Instr. Supplies/Materials	4,909	-	4,909	7,787	7,136	-	-	-	-	5,560
Donations	141	-	141	600	185	-	-	-	-	556
Farm Bureau Grant - Outdoor Garden	432	-	432	-	386	-	-	-	-	46
Grant - Language Arts	50	-	50	-	50	-	-	-	-	-
Green Team	442	-	442	810	447	-	-	-	-	805
Music	1	-	1	15	-	-	-	-	-	16
Restricted Donations - PE	73	-	73	345	410	-	-	-	-	8
Staff Appreciation	-	-	-	303	114	-	-	-	-	189
Stem Programs	518	-	518	106	106	-	-	-	-	518
Student Council	675	-	675	530	211	-	-	-	-	994
Sunshine Fund	865	-	865	229	325	-	-	-	-	769
Teacher Appreciation	-	-	-	30	20	-	-	-	-	10
Total Restricted	\$ 25,167	\$ -	\$ 25,167	\$ 43,207	\$ 45,259	\$ -	\$ -	\$ -	\$ -	\$ 23,115
Total General and Restricted	\$ 56,068	\$ -	\$ 56,068	\$ 60,468	\$ 61,752	\$ -	\$ -	\$ -	\$ -	\$ 54,784

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, 2021**

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: \$1,308,704

Policy Term: 7/1/2020 – 7/1/2021

Commercial Crime Coverage

Type of Coverage: Blanket Public Employee Dishonesty – Form O

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2020 – 7/1/2021

Type of Coverage: Forgery and Alteration – Form B

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2020 – 7/1/2021

Type of Coverage: Theft, Disappearance and Destruction – Inside Limit – Form C

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2020 – 7/1/2021

Type of Coverage: Computer Fraud – Form F

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2020 – 7/1/2021

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SCHEDULE OF FIDELITY BOND COVERAGE
JUNE 30, 2021**

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: 7/1/2020 – 7/1/2021

Type of Coverage: Funds Transfer Fraud

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2020 – 7/1/2021

Type of Coverage: Deception Fraud

Insurer: The Netherlands Insurance Company

Amount of Coverage \$150,000

Policy Term: 7/1/2020 – 7/1/2021

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>School</u>	<u>Amount</u>	<u>Source of Funds</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Freedom Intermediate School</u>				
Steven Cox	\$ 148	Drama	Yes	Yes
Angel Gunter	<u>85</u>	Drama	Yes	Yes
<u>Total</u>	<u>\$ 233</u>			

FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor	CFDA Number	Contract Number	Beginning (Accrued) Deferred	Receipts	Expenditures	Ending (Accrued) Deferred		
<u>State Awards</u>								
TN Arts Commission - Poplar Grove Elementary	N/A	11604	-	895	895	-		
TN Arts Commission - Poplar Grove Elementary	N/A	11733	-	215	215	-		
TN Arts Commission - Poplar Grove Elementary	N/A	11611	-	695	695	-		
TN Arts Commission - Poplar Grove Elementary	N/A	11577	-	695	695	-		
TN Arts Commission - Poplar Grove Elementary	N/A	11623	-	500	500	-		
TOTAL STATE AWARDS:			<u>\$</u>	<u>-</u>	<u>\$</u>	<u>3,000</u>	<u>\$</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, 2021, 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 23, 2021. 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) as a basis for designing 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, 2021:

Freedom Intermediate (SD-2021-001)

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 23, 2021.

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 23, 2021

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

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-2021-001 - 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 Freedom Intermediate 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 has 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.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

**Prior Year Financial Statement Findings – Required to be reported in Accordance
With Government Auditing Standards.**

Significant Deficiencies – Prior Year

Prior Year Finding Number	Finding Title	Status/Current Year Finding Number
2020-001	Deficiencies in Purchasing/Disbursements Cycle - Sales Tax not Paid on Resale Expenditures (Original finding # 2020-001)	Repeated/ 2021-001
2020-002	Deficiencies in Fundraising Cycle - Lack of Fundraiser Authorization (Original finding # 2020-002)	Corrected

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 2020-2021 fiscal year, auditors discovered that Freedom Intermediate 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 2.7001 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 Principal Joel Hoag and Bookkeeper Marie Shelton. 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 provide additional training for Marie Shelton 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 Mr. Hoag.

The anticipated date of completion for the action plan is October 5, 2021.

Sincerely,

Teresa Ragsdale Dickson
Accounting Coordinator

David Esslinger, Ed.D.
Associate Director of Schools – Finance and Administration
Franklin Special School District
September 23, 2021

5.801 DOS RECRUITMENT AND SELECTION – 2nd Reading

This revision follows a review after the annual TSBA audit of our policy manual. TSBA has suggested a change in wording on Item 4.d. based on state law stating “majority” instead of “2/3” vote of membership of the Board, although this nomenclature is the same for a six-member Board.

Also updated is the formatting of steps in the selection process and broadening of the wording based on the TSBA model policy.

There were no updates requested by the Board upon 1st Reading.

Franklin Special Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Director of Schools Recruitment and Selection	Descriptor Code: 5.801	Issued Date: Proposed
		Rescinds: 5.801	Issued: 02/09/15

1 When a vacancy occurs, the appointment of a Director of Schools is a function of the Board.¹ The Board
2 is responsible for finding the person it believes can most effectively translate into action the policies of
3 the Board and the goals of the community and the professional staff.

4 The Board may employ a consultant to advise and assist the Board in the search and selection process.
5 However, final selection shall rest with the Board after a thorough consideration of qualified applicants.
6 An interim Director of Schools appointed during the time of a search shall not become a candidate unless
7 the Board expressly permits such inclusion in the selection procedures. A Board member may not apply
8 for or in any other way be considered for the position of Director of Schools.²

9 ~~Prior to conducting a search to fill the position,~~ If the Board chooses to conduct a search to fill the
10 ~~position,~~ the Board shall initially develop the following:

- 11 1. Job description;
- 12 2. Timeline;
- 13 3. ~~a process~~ **System** for accepting and reviewing applications
- 14 4. ~~procedures~~ **Selection process** which shall include, but not limited to, the following:³
 - 15 a. The Board ~~shall~~ **may** invite the community, including Board employees, to participate in the
16 process of selecting a Director of Schools ~~by suggesting selection criteria, participating in
17 sessions with and asking questions of the candidate and by attending Board interviews with
18 the candidates.~~ Resumes of persons interviewed by the Board shall be available in the central
19 office for public inspection.
 - 20 b. The interview process for each finalist shall include an interview with the entire Board
21 and ~~shall~~ **may** include meetings with various staff and community groups.
 - 22 c. Candidates shall be interviewed in an open session. **Only board members will be allowed to
23 ask questions during the interview.**
 - 24 d. The Board shall attempt to select a Director of Schools by unanimous vote, but ~~a two-thirds
25 only a majority~~ **majority** vote of the membership of the Board, ~~representing the simple majority as a
26 Board consisting of six members,~~ shall be required for the appointment of a Director of
27 Schools.

Legal References:

1. TCA 49-2-203 (a)(~~14~~) **(13)**
2. TCA 49-2-203 (a)(1)(D)

3. TCA 49-2-203 (a)~~(14)~~(13) (B)

Franklin Special Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Director of Schools Recruitment and Selection	Descriptor Code: 5.801	Issued Date: 02/09/15
		Rescinds: 5.801	Issued: 10/01/01

1 When a vacancy occurs, the appointment of a director of schools is a function of the Board.¹ The
2 Board is responsible for finding the person it believes can most effectively translate into action the
3 policies of the Board and the goals of the community and the professional staff.

4 The Board may employ a consultant to advise and assist the Board in the search and selection process.
5 However, final selection shall rest with the Board after a thorough consideration of qualified
6 applicants. An interim director of schools appointed during the time of a search shall not become a
7 candidate unless the Board expressly permits such inclusion in the selection procedures. A Board
8 member may not apply for or in any other way be considered for the position of director of schools.²

9 Prior to conducting a search to fill the position, the Board shall initially develop the following:

- 10 • a job description
- 11 • a timeline
- 12 • a process for accepting and reviewing applications
- 13 • selection procedures which shall include, but not limited to, the following:³

14 1. The Board shall invite the community, including Board employees, to participate in the process
15 of selecting a director of schools by suggesting selection criteria, participating in sessions with
16 and asking questions of the candidate and by attending Board interviews with the candidates.
17 Resumes of persons interviewed by the Board shall be available in the central office for public
18 inspection.

19 2. The interview process for each finalist shall include meetings with various staff and community
20 groups and an interview with the entire Board.

21 3. Candidates shall be interviewed in an open session.

22 4. The Board shall attempt to select a director by unanimous vote, but a two-thirds vote of the
23 membership of the Board, representing the simple majority as a Board consisting of six
24 members, shall be required for the appointment of a director of schools.

Legal References:

- 1. TCA 49-2-203 (a)(14)
- 2. TCA 49-2-203 (a)(1)(D)
- 3. TCA 49-2-203 (a)(14)(B)

6.204 ATTENDANCE OF NON-RESIDENT STUDENTS – *1st Reading*

The revision to this policy follows with approval by the Board to allow a substitute (listed in the policy as “select contract employee”) who may live out of the district **and** work fifty (50) or more days within the previous semester to have his/her child(ren) attend the FSSD without the standard tuition charge that would normally be due.

Franklin Special Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Attendance of Non-Resident Students	Descriptor Code: 6.204	Issued Date: 08/08/16
		Rescinds: 6.204	Issued: 10/14/13

1 Students residing outside the Franklin Special School District, but within Williamson County may attend
2 schools within Franklin Special under the following conditions:

- 3 1. They must be approved by the director of schools annually.¹
- 4 2. They must pay a tuition fee established annually by the Board. Tuition may not exceed per
5 student, per annum, an amount equal to the amount of local funds actually used for school
6 purposes by the school system per student during the preceding school year minus any funds
7 received from the student's resident system.²
- 8 3. Non-resident students should make application at least two weeks prior to the first day of school.¹
- 9 4. When accepted at a specific school, enrollment at that school may be allowed until the student
10 leaves the last grade in that school if the appropriate tuition requirements are met, provided that
11 there is available room and teaching capacity and other determinations made by the Board
12 according to applicable law.³ During this period of time, brothers and sisters will be assured of
13 enrollment at the same school dependent on these same conditions.
- 14 5. Students who become residents of the school system shall be refunded any unused portion of the
15 tuition on a pro-rata basis.
- 16 6. When payment is not made on all or any part of the required tuition for a previous year, the
17 student(s) shall be excluded from future attendance until all prior and current tuition is paid.
- 18 7. If an employee **or substitute** of this school system has a residence outside the school system,
19 his/her children may be allowed to attend if the appropriate tuition requirements are met **(for**
20 **substitutes working at least fifty (50) days per semester)**, provided that there is available room
21 and teaching capacity and other determinations made by the Board according to applicable law.³

Legal References

1. TCA 49-6-3104; TCA 49-6-3105;
TRR/MS 0520-01-03-.03(11)(f) through (i)
2. TCA 49-6-3003; TCA 49-6-403(f)
3. TCA 49-6-3113; TCA 49-6-3103

Franklin Special Board of Education			
Monitoring: Review: Annually, in April	Descriptor Term: Attendance of Non-Resident Students	Descriptor Code: 6.204	Issued Date: 08/08/16
		Rescinds: 6.204	Issued: 10/14/13

1 Students residing outside the Franklin Special School District, but within Williamson County may attend
2 schools within Franklin Special under the following conditions:

- 3 1. They must be approved by the director of schools annually.¹
- 4 2. They must pay a tuition fee established annually by the Board. Tuition may not exceed per
5 student, per annum, an amount equal to the amount of local funds actually used for school
6 purposes by the school system per student during the preceding school year minus any funds
7 received from the student's resident system.²
- 8 3. Non-resident students should make application at least two weeks prior to the first day of school.¹
- 9 4. When accepted at a specific school, enrollment at that school may be allowed until the student
10 leaves the last grade in that school if the appropriate tuition requirements are met, provided that
11 there is available room and teaching capacity and other determinations made by the Board
12 according to applicable law.³ During this period of time, brothers and sisters will be assured of
13 enrollment at the same school dependent on these same conditions.
- 14 5. Students who become residents of the school system shall be refunded any unused portion of the
15 tuition on a pro-rata basis.
- 16 6. When payment is not made on all or any part of the required tuition for a previous year, the
17 student(s) shall be excluded from future attendance until all prior and current tuition is paid.
- 18 7. If an employee of this school system has a residence outside the school system, his/her
19 children may be allowed to attend if the appropriate tuition requirements are met, provided
20 that there is available room and teaching capacity and other determinations made by the Board
21 according to applicable law.³

Legal References

1. TCA 49-6-3104; TCA 49-6-3105;
TRR/MS 0520-01-03-.03(11)(f) through (i)
2. TCA 49-6-3003; TCA 49-6-403(f)
3. TCA 49-6-3113; TCA 49-6-3103

	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)	1	3	2.0	2	3	1	3	2	1	4	1	5.0	1	1	1
Pre-Kindergarten (P4)	16	13	29.0	8	9	17.0	6	14	1	6	12	18.0	10	13	23
Kindergarten	26	33	19.7	28	30	14.5	45	44	5	53	5	18.8	27	30	19
Pre-First	0	0	0.0	0	0	0.0	0	0	0	0	0	0.0	0	0	0
Grade 1	27	25	17.3	23	35	14.5	58	42	6	50	5	20.4	33	31	4
Grade 2	43	29	18.0	20	26	11.5	43	42	5	40	5	18.8	20	32	4
Grade 3	26	23	16.3	31	22	17.7	26	46	4	46	46	18.4	30	43	4
Grade 4	37	19	18.7	23	28	17.0	45	49	5	49	43	18.4	38	27	4
Total Students	176	145	321	135	153	288	226	239	465	233	264	497	159	177	336
Asian	9		3%	32		12%	20		5%	50		11%	10		3%
Black	40		14%	67		25%	35		8%	46		10%	20		6%
Hispanic-All Races	37		13%	65		24%	139		32%	77		16%	132		42%
Native American	1		0%	0		0%	0		0%	2		0%	2		1%
Hawaiian/Pacific Islander	1		0%	1		0%	4		1%	4		1%	0		0%
White	200		69%	101		38%	242		55%	295		62%	147		47%
TOTAL WITHOUT PRE-K	288			266			440			474			311		
Grade 5	127	151	23.2										35	38	4
Grade 6	125	136	21.8										38	37	4
Grade 7				121	132	21.1							35	57	4
Grade 8				110	140	19.2							53	45	4
Total Students	252	287	539	231	272	563							161	177	338
Asian	34		6%	25		5%							14		4%
Black	80		15%	97		19%							18		5%
Hispanic-All Races	122		23%	137		27%							124		37%
Native American	3		1%	4		1%							3		1%
Hawaiian/Pacific Islander	0		0%	1		0%							2		1%
White	300		56%	239		48%							177		52%
TOTAL WITHOUT PRE-K	539			503									338		
TOTAL WITHOUT PRE-K	3159			3287		TOTAL PRE-K	128								

Grade	Average Size
K-3	17.1
4-6	19.0
7-8	22.0

FSSD Demographics - 1/5/2022

FRANKLIN SPECIAL SCHOOL DISTRICT
Investment Report
November 30, 2021

Local Government Investment Pool

Interest Rate for November .03%

General Investment Account	
Beginning Balance	\$ 1,008.99
Interest	0.03
Withdrawals	
Deposits	
Total Invested	\$ 1,009.02
Debt Service Investment Account	
Beginning Balance	\$ 1,188.48
Interest	0.03
Withdrawals	
Deposits	
Total Invested	\$ 1,188.51
Capital Projects Investment Account	
Beginning Balance	\$ 2.69
Interest	-
Withdrawals	-
Deposits	-
Total Invested	\$ 2.69
Construction Investment Account	
Beginning Balance	\$ 22,113,666.41
Interest	507.46
Withdrawals	(2,974,528.77)
Deposits	-
Total Invested	\$ 19,139,645.10

FRANKLIN SPECIAL SCHOOL DISTRICT
Investment Report
November 30, 2021

First Tennessee Bank

General Purpose Checking	
Beginning Balance	\$ 1,295,220.19
Receipts	2,938,779.13
Receipts - Loan from First Horizon (Tax Anticipation)	2,200,000.00
Loan fr Debt Svc.	
Loan fr Capital	
Interest	98.38
Transfer from Investments	
Transfer to Investments	
Pmt of Tax Anticipation Loan First Horizon	
Loan to Debt Svc.	(300,000.00)
Repymt Pmt of Loan to - Debt Svc.	(1,055,000.00)
Disbursements	(4,637,793.11)
Ending Balance	\$ 441,304.59
Debt Service Checking	
Beginning Balance	\$ 9,646.43
Receipts	43,884.92
Receipts - Loan Payment fr GP	1,055,000.00
Loan fr GP	300,000.00
Interest	0.91
Transfer from Investments	
Transfer to Investments	
Loan to GP	
Disbursements	(1,405,522.16)
Ending Balance	\$ 3,010.10
Capital Projects Checking	
Beginning Balance	\$ 11,170.13
Receipts	172,967.09
Interest	9.59
Loan to GP	
Transfer from GP Loan	
Reimb fr GP-Exp	
Disbursements	(44,180.91)
Ending Balance	\$ 139,965.90
Construction Checking	
Beginning Balance	\$ 68,383.57
Receipts	
Interest	6.20
Transfer fr LGIP	2,974,528.77
Transfer to LGIP	
Disbursements	(2,974,569.31)
Ending Balance	\$ 68,349.23

FRANKLIN SPECIAL SCHOOL DISTRICT
Comparison of Sales Tax Revenue
FY 2020-21 to FY 2021-22

Received	For the	Actual Sales Tax Revenue				Increase (Decrease) FY21-22 from FY20-21		% Chg FY19-20 compared to FY18-19	% Chg FY20-21 compared to FY19-20	% Chg FY21-22 compared to FY20-21	% Chg FY21-22 compared to FY20-21
		FY18-19	FY19-20	FY20-21	FY21-22	Month-to- Month	Year-to- Date				
During	Month of										
Aug	May	\$ 487,292	\$ 493,498	\$ 486,669	\$ 596,966	\$ 110,297	\$ 110,297	1.3%	-1.4%	22.7%	22.7%
Sep	June	516,846	507,478	533,432	620,365	\$ 86,933	\$ 197,230	-1.8%	5.1%	16.3%	19.3%
Oct	July	476,218	493,500	523,021	619,147	\$ 96,126	\$ 293,356	3.6%	6.0%	18.4%	19.0%
Nov	Aug	498,698	505,911	532,701	606,729	\$ 74,028	\$ 367,384	1.4%	5.3%	13.9%	17.7%
Dec	Sept	485,992	492,597	544,613	637,185	\$ 92,572	\$ 459,956	1.4%	10.6%	13.6%	17.6%
Jan	Oct	506,973	514,543	555,813	634,248	\$ 78,435	\$ 538,391	1.5%	8.0%	13.3%	17.0%
Feb	Nov	522,901	542,968	562,186							
Mar	Dec	683,074	744,403	816,850							
Apr	Jan	441,423	479,353	555,149							
ADA Adjustment		(234,092)	(67,495)	(306,074)							
May	Feb	416,114	439,802	462,905							
June	March	487,736	479,700	561,919							
July	April	481,548	426,422	593,537							
Total YTD		\$ 5,770,723	\$ 6,052,681	\$ 6,422,720	\$ 3,714,640	\$ 538,391					
FY 2021-2022 Budgeted Total					\$ 6,500,000						
Actual Over (Under) Budget					\$ (2,785,360)						
% of Budget Received YTD					57.1%						

Fnd T	Acct	Obj	Pri	Loc	Prq	Acct	2021-22		December 2021-22		FYTD Activity	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	Amount			
141						General Purpose							
141	E	71100				Regular Education Program	27,161,989.00	27,162,528.26	2,205,292.83	10,391,515.47	55,273.92	16,715,738.87	
141	E	71150				Alternative Schools	89,000.00	89,000.00	0.00	42,407.95	0.00	46,592.05	
141	E	71200				Special Education Program	6,151,982.00	6,151,982.00	454,674.27	2,091,210.35	61,001.53	3,999,770.12	
141	E	72110				Attendance	0.00	0.00	0.00	0.00	0.00	0.00	
141	E	72120				Health Services	246,791.00	245,903.00	14,462.02	71,104.60	1,295.63	173,502.77	
141	E	72130				Other Student Support	1,018,757.00	1,018,757.00	76,717.18	388,552.22	4,662.04	625,542.74	
141	E	72210				Regular Instruction Program	2,932,547.00	2,996,507.37	237,146.42	1,171,787.14	12,645.17	1,812,075.06	
141	E	72220				Special Education Instruction	1,384,290.00	1,384,290.00	108,467.55	520,013.14	34,993.17	829,283.69	
141	E	72250				TECHNOLOGY	1,188,218.00	1,188,218.00	70,112.26	644,786.26	504.00	542,927.74	
141	E	72310				Board Of Education Services	1,515,880.00	1,515,880.00	70,889.72	577,159.57	167,697.25	771,023.18	
141	E	72320				Director of Schools	490,988.00	490,988.00	36,391.19	200,353.51	11,038.54	279,595.95	
141	E	72410				Office Of The Principal	3,674,138.00	3,674,138.00	300,406.41	1,632,178.72	37,690.07	2,004,269.21	
141	E	72510				Fiscal Services	719,965.00	719,965.00	59,724.94	331,502.64	658.90	387,803.46	
141	E	72520				Human Resources	360,539.00	360,539.00	26,359.86	143,522.84	8,142.52	208,873.64	
141	E	72610				Operation Of Plant	3,513,915.00	3,513,915.00	271,866.91	1,645,811.52	121,658.11	1,746,445.37	
141	E	72620				Maintenance Of Plant	742,036.00	682,036.00	108,738.55	377,352.37	71,238.79	233,444.84	
141	E	72710				Transportation	2,059,958.00	2,059,958.00	155,992.49	810,979.65	89,187.43	1,159,790.92	
141	E	72810				Central And Other	142,304.00	142,304.00	10,706.80	59,932.79	10,347.97	72,023.24	
141	E	73100				Food Supplies	0.00	0.00	0.00	0.00	0.00	0.00	
141	E	73300				Community Service	358,335.00	358,335.00	0.00	1,009.57	0.00	357,325.43	
141	E	73400				Early Childhood Education	502,026.00	581,838.89	44,471.40	200,979.72	180.91	380,678.26	
141	E	81300				Education Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	
141	E	82130				Principal	216,700.00	216,700.00	18,227.00	109,407.75	109,499.25	-2,207.00	
141	E	82230				Interest	42,265.00	42,265.00	500.00	2,954.25	2,862.75	36,448.00	
141	E	82330				Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	
141	-	-	-	-	-	General Purpose	54,512,623.00	54,596,047.52	4,271,147.60	21,414,522.03	800,577.95	32,380,947.54	

Fnd	T Acct	Obj	Prj	Loc	Prj	Acct	2021-22		2021-22		December 2021-22		2021-22		Uncollected	
							Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance				
143																
							Food Service									
143	R	43521					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	R	43522					49,000.00	0.00	49,000.00	0.00	2,586.00	14,536.00	34,464.00	0.00	0.00	0.00
143	R	43523					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	R	43525					150,000.00	0.00	150,000.00	0.00	5,802.25	38,874.50	111,125.50	0.00	0.00	0.00
143	R	43990					65,000.00	0.00	65,000.00	0.00	5,830.60	38,839.90	26,160.10	0.00	0.00	0.00
143	R	44530					1,000.00	0.00	1,000.00	0.00	0.00	2,238.50	-1,238.50	0.00	0.00	0.00
143	R	44560					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	R	44570					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	R	44990					0.00	0.00	0.00	0.00	145.00	888.04	-888.04	0.00	0.00	0.00
143	R	46520					10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
143	R	46980					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	R	47111					1,235,000.00	0.00	1,235,000.00	0.00	0.00	383.00	1,234,617.00	0.00	0.00	0.00
143	R	47112					149,670.00	0.00	149,670.00	0.00	0.00	0.00	149,670.00	0.00	0.00	0.00
143	R	47113					642,000.00	0.00	642,000.00	0.00	0.00	0.00	642,000.00	0.00	0.00	0.00
143	R	47114					16,000.00	0.00	16,000.00	0.00	178,258.76	1,184,026.61	-1,168,026.61	0.00	0.00	0.00
143	R	47115					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	R	47590					140,000.00	0.00	140,000.00	0.00	7,522.48	64,020.75	75,979.25	0.00	0.00	0.00
143	R						2,457,670.00	0.00	2,457,670.00	0.00	199,945.09	1,343,807.30	1,113,662.70	0.00	0.00	0.00

Fnd T Acct	Obj	Pri	Loc	Prj	Acct	2021-22		December 2021-22		FYTD Activity	Encumbered Amount	Unencumbered Balance
						Original Budget	Revised Budget	Monthly Activity	Monthly Activity			
143					Food Service							
143 E	73100				Food Supplies	2,459,137.00	2,459,137.00	163,660.05	163,660.05	1,067,001.81	900,883.71	491,251.48
143					Food Service	2,459,137.00	2,459,137.00	163,660.05	163,660.05	1,067,001.81	900,883.71	491,251.48

Fund	T Acct	Obj	Pri	Loc	Prj	Acct	2021-22		December 2021-22		FYTD Activity	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	Amount			
146						Community Service (MAC)							
146	E	73300				Community Service	1,341,799.00	1,341,799.00	104,566.49	587,239.69	6,961.09	747,598.22	
146	E	99100				Operating Transfer	0.00	0.00	0.00	0.00	0.00	0.00	
146	-					Community Service (MAC)	1,341,799.00	1,341,799.00	104,566.49	587,239.69	6,961.09	747,598.22	

Fnd T Acct	Obj	Pri	Loc	Proj	Acct	2021-22		December 2021-22		2021-22	Encumbered	Unencumbered
						Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	
156	E	72310	---	---	---	132,110.00	132,110.00	4,358.09	5,608.40	0.00	126,501.60	
					Board Of Education Services							
156	E	82130	---	---	---	3,235,000.00	3,235,000.00	0.00	0.00	0.00	3,235,000.00	
					Principal							
156	E	82230	---	---	---	2,796,803.00	2,796,803.00	0.00	1,404,772.16	0.00	1,392,030.84	
					Interest							
156	E	82330	---	---	---	1,500.00	1,500.00	0.00	750.00	0.00	750.00	
					Other Debt Service							
156	-	-----	---	---	---	6,165,413.00	6,165,413.00	4,358.09	1,411,130.56	0.00	4,754,282.44	
					Debt Service							

177	End T Acct	Obj	Prj	Loc	Prg	Acct	2021-22 Original Budget	2021-22 Budget Revisions	2021-22 Revised Budget	December 2021-22 Monthly Activity	2021-22 FYTD Activity	Uncollected Balance
						Capital Projects						
177 R 40210						Local Option Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00
177 R 40390						Other Statutory Local Tax	950,000.00	0.00	950,000.00	101,279.36	408,138.71	541,861.29
177 R 44110						Interest Earned	200.00	0.00	200.00	0.00	2,615.37	-2,415.37
177 R 44530						Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00
177 R 44570						Contributions & Gifts	0.00	0.00	0.00	0.00	0.00	0.00
177 R 44990						Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00
177 R 46530						Energy Efficient Schools Grant	0.00	0.00	0.00	0.00	0.00	0.00
177 R 48130						CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
177 R 49100						Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
177 -						Capital Projects	950,200.00	0.00	950,200.00	101,279.36	410,754.08	539,445.92

End T Acct	Obj	Prj	Loc	Prg	Acct	2021-22 Original Budget	2021-22 Budget Revisions	2021-22 Revised Budget	December 2021-22 Monthly Activity	2021-22 FYTD Activity	Uncollected Balance
						69,488,065.00	1,970,424.05	71,458,489.05	4,553,729.27	16,416,626.46	55,041,862.59
Grand Revenue Totals											

Number of Accounts: 325

***** End of report *****

Fnd T Acct Obj Pri Loc Proj Acct 2021-22 Original Budget 2021-22 Revised Budget December 2021-22 Monthly Activity 2021-22 FYTD Activity 2021-22 Encumbered Amount Unencumbered Balance

Grand Expense Totals 87,821,171.00 92,883,143.10 7,095,541.30 40,083,251.04 14,084,570.40 38,715,321.66

Number of Accounts: 4589

***** End of report *****