

Board of Education Regular Meeting

September 9, 2024 6:30 PM

Franklin Elementary School, 1501 Figuers Drive, Franklin, Tennessee 37064

- I. **MEETING CALLED TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **OATH OF OFFICE**
- IV. **2024-25 ELECTION OF BOARD OFFICERS**
- V. **RECOGNITIONS/GOOD NEWS AWARDS**
- VI. **PUBLIC INPUT**
- VII. **REPORTS/PRESENTATIONS/DISCUSSIONS**
 - VII.1. **Teaching & Learning Spotlight**
 - VII.2. **Finance and Administration Report**
 - VII.3. **2024-25 Community Pre-K Advisory Council Board Representative**
 - VII.4. **2024-25 TSBA Legislative Liaison**
 - VII.5. **2024 TSBA Convention Delegates**
- VIII. **APPROVAL OF BOARD AGENDA**
- IX. **APPROVAL OF CONSENT AGENDA**
 - IX.1. **Minutes of Board Meeting dated August 12, 2024**
 - IX.2. **Student Disciplinary Hearing Authority Appointment (6.317)**
- X. **BUSINESS BEFORE THE BOARD**
 - X.1. **Annual Contract to Audit Accounts FY 2024-25**
- XI. **DIRECTOR OF SCHOOLS REPORT**
- XII. **UPDATES**
 - XII.1. **Teaching and Learning**
 - XII.2. **Finance and Administration**
- XIII. **ANNOUNCEMENTS**
- XIV. **ADJOURNMENT**

Oath of Office

STATE OF TENNESSEE COUNTY OF WILLIAMSON

I, Alicia Barker, do solemnly swear that I will support the Constitution of the United States of America and the Constitution of the State of Tennessee and that I will perform with fidelity, and to the best of my skill and ability the duties of my office as School Board Member of the Franklin Special School District, so help me God.

This 9th day of September 2024.

Alicia Barker

*Alicia Barker, Board Member
Franklin Special School District*

I have this day administered the Oath of Office to Alicia Barker, Franklin Special School District School Board Member, as prescribed by law.

This 9th day of September 2024.

Sharon Guffee

*Sharon Guffee, Judge
Williamson County Juvenile Court*

Oath of Office

STATE OF TENNESSEE COUNTY OF WILLIAMSON

I, Robert Blair, do solemnly swear that I will support the Constitution of the United States of America and the Constitution of the State of Tennessee and that I will perform with fidelity, and to the best of my skill and ability the duties of my office as School Board Member of the Franklin Special School District, so help me God.

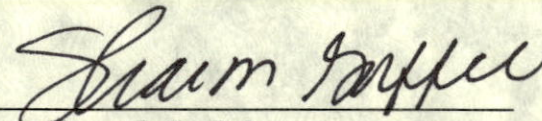
This 9th day of September 2024.



*Robert Blair, Board Member
Franklin Special School District*

I have this day administered the Oath of Office to Robert Blair, Franklin Special School District School Board Member, as prescribed by law.

This 9th day of September 2024.



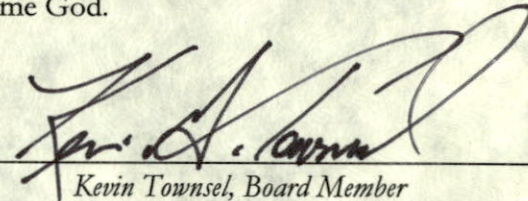
*Sharon Guffee, Judge
Williamson County Juvenile Court*

Oath of Office

STATE OF TENNESSEE COUNTY OF WILLIAMSON

I, Kevin Townsel, do solemnly swear that I will support the Constitution of the United States of America and the Constitution of the State of Tennessee and that I will perform with fidelity, and to the best of my skill and ability the duties of my office as School Board Member of the Franklin Special School District, so help me God.

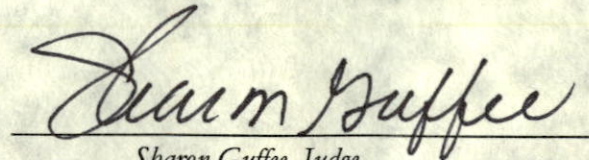
This 9th day of September 2024.



*Kevin Townsel, Board Member
Franklin Special School District*

I have this day administered the Oath of Office to Kevin Townsel, Franklin Special School District School Board Member, as prescribed by law.

This 9th day of September 2024.



*Sharon Guffee, Judge
Williamson County Juvenile Court*

FSD Student Artist of the Month

James Garland, age 6 • Poplar Grove Elementary School



Franklin Special District Artist of the Month is kindergartner James Garland. James' work was submitted for consideration by his Poplar Grove Elementary art teacher, Mallory Hamby, who notes that his attention to detail in colors and patterns is well beyond his years, and his love of art shows in everything he makes. His winning selection was created as a first-day challenge in art class as all kindergarten students completed a pre-assessment for drawing and listening skills by following step-by-step directions on how to draw the school mascot, a lion. James used tempera paint sticks for his lion and watercolors for the background to complete a fall-inspired color scheme demonstrating school pride!

James' artwork, along with the work of several other Poplar Grove Elementary artists, is on display at the Central Office. We extend a heartfelt thank you to Chuck Sugg of Sonic Drive-In for his invaluable support of the Student Artist of the Month program again this year, as we recognize and celebrate the artistic talents of our students with a generous Sonic gift card.

Recognitions

Amanda Muniz and April Carrigan: We are excited to recognize Dr. Muniz and Dr. Carrigan on behalf of their schools tonight. **Franklin Elementary** and **Moore Elementary** were named **2024 Super Stretch School designation** by i-Ready and Curriculum Associates for demonstrating remarkable reading growth, known as “stretch growth,” based on i-Ready diagnostic data from the 2023–2024 school year, which showed that students attained notable reading growth during the year. **i-Ready Super Stretch Schools** are schools with more than 200 enrolled students who had 55% or more of their students meet their Stretch Growth targets. That means that over half of the students at those schools made considerably more growth than their peers at other schools nationwide, which eventually will translate into improved student outcomes over time.

Dr. Charles Farmer: We are also excited to ask Dr. Charles Farmer to receive this next award on behalf of his school. Freedom Middle School was notified this summer of its prestigious new designation by Solution Tree, a renowned educational professional learning company, for its sustained success in raising student achievement. Solution Tree has designated Freedom Middle as a 2024 Model Professional Learning Communities at Work® School – one of only four in Tennessee this year – for successfully implementing the PLC at Work® process. This designation celebrates schools and districts committed to student success through ongoing, job-embedded learning for the adults who serve those students. Freedom Middle applied for this prestigious designation as it honed its focus on the rigorous work of the PLC process. Dr. Farmer has provided many hours of professional learning for his teachers to learn and to be able to use the PLC process effectively and with fidelity.

Nick Wegrzyn, Drew Bingham, Ray Roberts, Rick Sanders, Summer Carlton, Shelly Robinson, and Amber Whitley: Thanks to these seven talented employees, the Franklin Special District was able to completely outfit two full middle school classrooms with the Introduction to Aerospace-related technical equipment, such as flight simulators and software, new curriculum and professional learning, related support of a new teacher, and the marketing of the class to rising 8th-grade parents and students. This high school credit course is a premier program made possible by an **Innovative School Models** grant. Because of this program and the related support of it by our talented team, FSD is acknowledged on the Tennessee Department of Education Report Card with an **Innovative School Models for Student Readiness Distinction** badge.

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

fsd★ Teaching and Learning

Students First ★ Excellence Always ★ No Exceptions

Date: September 1, 2024

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 September Board Meeting



Spotlight:

Introduction to Aerospace Course Update

Eighth grade FSD students now have an unprecedented opportunity to earn high school credit through a new elective: Introduction to Aerospace! In the next 20 years, the world will need more than “600,000 new pilots, over 700,000 new aviation technicians, and more than 900,000 new cabin crew members,” according to Boeing's Pilot and Technician Outlook.

<https://www.boeing.com/commercial/market/pilot-technician-outlook#overview> Schools and districts nationwide need to prepare students for these and other high-paying and rewarding careers in aviation and aerospace. So, the FSD is stepping up to the plate. Additionally, in the words of Boeing's report, “To support the rapid recovery and growth driven by expansion of global fleets, the aviation industry will need a long-term strategy that addresses upcoming labor challenges. Investment in early career-development programs and outreach efforts that spark excitement among future aviators will be essential to a healthy aviation market for years to come.”

From the Tennessee Department of Education course description: “Introduction to Aerospace is a comprehensive foundational course for students interested in pursuing careers in aviation. This course covers the basic principles governing flight and the regulation of flight that every aviation professional must know regardless of his or her occupation – as a pilot or an engineer, a salesperson or a specialist, a mechanic or a statistician. In addition to acquiring foundational knowledge of safety procedures and industry regulations, students will also gain essential understanding of aircraft structures, the flight environment, basic procedures, and navigation. Upon completion of this course, proficient students will be prepared for further study in advanced *Aviation Flight* and/or *Aviation Maintenance* courses.” The initial years of the Introduction to Aerospace course are funded through the state's Innovative School Models Grant. <https://www.tn.gov/education/innovative-school-models.html>

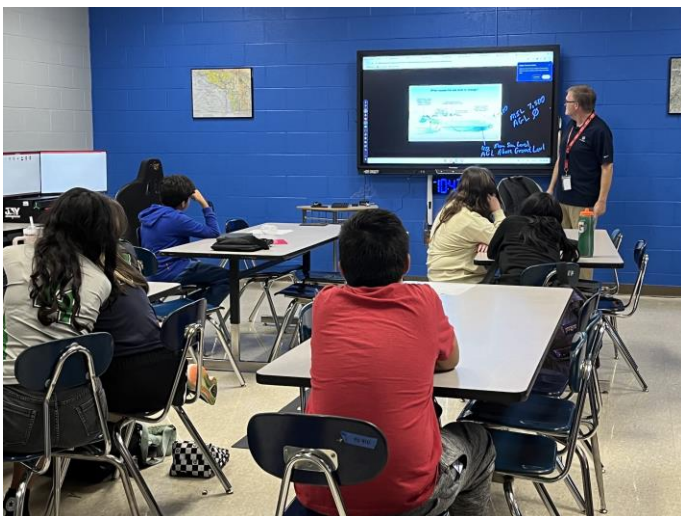
Students in this yearlong class learn the fundamentals of aviation via the Aircraft Owners and Pilots Association (AOPA) High School STEM Aviation Curriculum, the industry and educational standard for aerospace instruction. <https://youcanfly.aopa.org/high-school/high-school-curriculum> Our young

prospective aviators/aircraft maintenance technicians/airport managers/aerospace engineers/ (and more!) learn from a high-quality program that enables the teacher to, from the AOPA website:

- “Discover innovative teaching methods while diving deeply into the Aviation STEM curriculum.
- Engage in structured hands-on activities that bring aviation STEM concepts to life.
- Connect with like-minded educators, exchange ideas, and build new relationships with long-lasting impacts.
- Explore potential collaborations with other schools and districts to enrich curriculum and make learning more exciting for students.
- Ongoing support is available to teachers through AOPA social media groups, the High School Initiative Team, and AOPA's rich library of educational resources.
- In the AOPA STEM Aviation Curriculum, each course is a turn-key set of high-quality instructional and assessment resources. This includes:
 - 5E (Engage, Explore, Explain, Elaborate, Evaluate) format lesson plans.
 - Teacher presentations with embedded video links.
 - Student activities and projects, rubrics, and materials lists.
 - Extension activities for enrichment and strategies for differentiation.
 - Lesson formative and summative assessments.
 - Unit quizzes and exams.
 - Semester pre-and post-tests.”

Further, to ensure a highly realistic aviation learning experience, both the Poplar Grove Middle and Freedom Middle School aerospace classrooms have been outfitted with five Redbird Jay Velocity flight simulators. <https://simulators.redbirdflight.com/products/jay-velocity> In August, a Redbird consultant traveled to Franklin to provide the aerospace teacher, a STEM teacher, the instructional technology specialists, the technology supervisor, and several technicians with a two-day professional learning session. This training has enabled these educators to develop strategies for bringing aviation content and instructional strategies for flight simulation technology into the classrooms. By combining ground training and flight simulation immersion, these simulators bridge the gap between traditional classroom content and aerospace-specific STEM content.

Happily, our instructor is both a licensed teacher *and* a licensed private pilot! With his expertise, comprehensive knowledge, and excitement for the class content and objectives, along with the ongoing support from principals and various members of the Teaching and Learning team and Technology department, the sky is truly the limit for our aviation students.





Curriculum & Professional Learning – Summer Carlton **2024-2025 Pacing Guides**

- All our 2024-2025 curriculum documents including pacing guides, essential standards guides, and quarterly learning targets have been finalized and posted to the district curriculum shared drive. The pacing guides include English language arts, math, science, and social studies for kindergarten through eighth grade. Pacing guides were developed by FSD teachers with Power School consultants and are reviewed and updated each summer for the new school year.

2024 EQUiP

- Mrs. Carlton participated with other members of Teaching and Learning (T&L) on a panel for the first day of EQUiP. T&L members discussed their individual responsibilities and ways they can support teachers as well as how their roles work together. New teachers were also given an opportunity to ask questions. Additionally, Mrs. Carlton facilitated curriculum training on the third day of EQUiP for kindergarten through eighth grade core content teachers. During this time, Mrs. Carlton discussed curriculum-based legislation as well as the curricular materials that will be provided to teachers at each grade level and content area. The teachers split into groups facilitated by model classroom teachers to explore their grade-level and content-specific district curriculum.

Redbird Flight Simulator Training

- Mrs. Carlton organized the Redbird flight simulator training on that took place on August 13-14 for our Introduction to Aerospace teacher, instructional technology specialists, and members of the Technology department. This session provided the following content and skills necessary to utilize the simulators in our new Introduction to Aerospace classroom.
 - Redbird Flight Simulator Overview
 - Calibration
 - Missions Introduction
 - Simulator Training vs Airplane Training
 - Airspeed, Altitude, and Heading
 - Practice Flying
 - Developing Missions
 - Avionics
 - Landings
 - Taxi Practice
 - Airwork: Flight Maneuvers
 - Take Offs
 - Traffic Patterns and Weather
 - Basics of Navigation
 - Trouble Shooting



Communications – Susannah Gentry

New Branding

- Now that the new FSD brand has been launched publicly, Mrs. Gentry is working to change out the logo and put in place some of the new campaign elements in all the places we currently have the former logo and longer name. Mrs. Gentry and Dr. Decker meet twice monthly with Mettle5 on several marketing and campaign opportunities and to design new literature to be used publicly and with planned outreach events. Additionally, a digital campaign, including geofencing and targeting through social media and internet searches, begins with the new marketing and recruiting assets. The website will have a landing page for those interested in learning more about the FSD.

aspire 2029

- Social media and promotional work are underway to communicate the **aspire 2029** strategic planning goals and strategies. The Teaching and Learning team is collaborating on this initiative.

Williamson Inc. Meeting

- Mrs. Gentry, Dr. Kirkpatrick and Dr. Decker met with Williamson Inc's leadership group to explain the new brand and its genesis. We also collaborated with the chamber to determine which chamber-sponsored events might be good community outreach opportunities in which the district's soon-to-be-created events team might participate.

School Webmaster Training

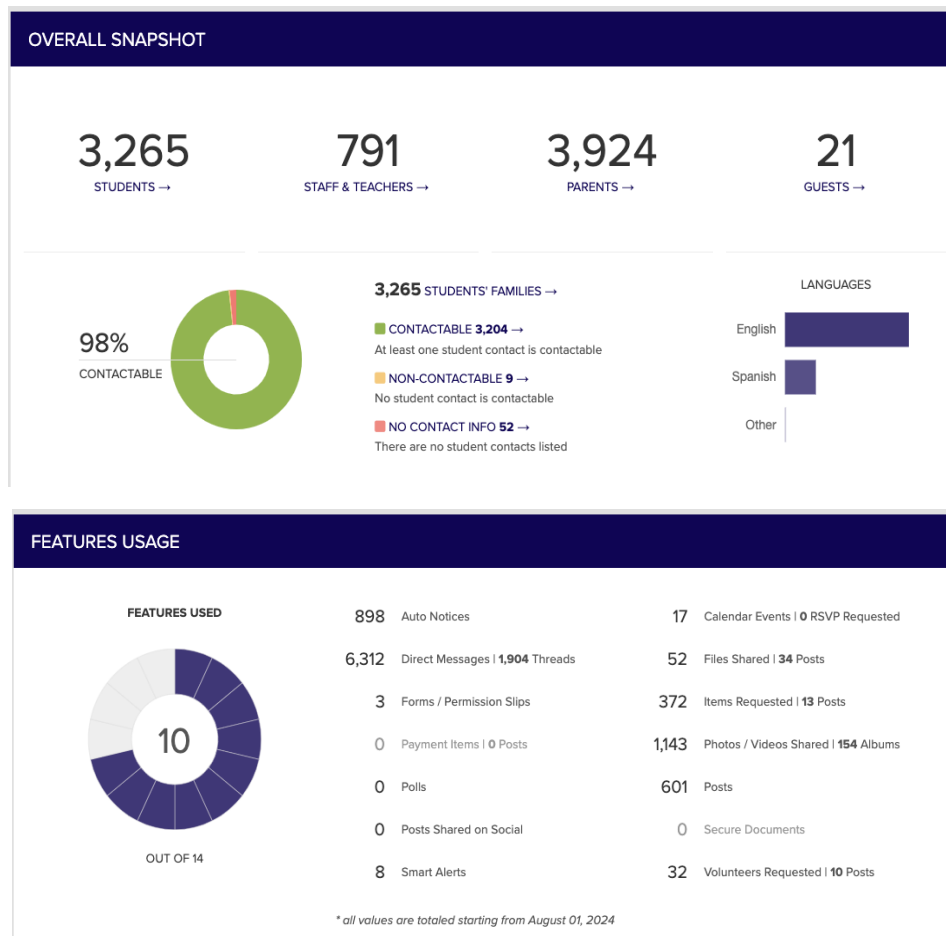
- A new webmaster at an elementary school is in the process of assuming the role, and Mrs. Gentry is working on training that employee.

Third Grade Retention Roadmap Family Engagement Sessions

- Mrs. Gentry is working to communicate regarding September 18 parent information sessions for the Third Grade Retention Roadmap Family Engagement Sessions, where T&L team members will be available to walk parents through several stations related to the opportunities within the legislation for students to be promoted to fourth grade, as well as resources that may be helpful for families to use at home to assist in a child's reading practice.

ParentSquare

- The district's new mass notification and communication hub platform, ParentSquare, has been well-received among parents and faculty/staff members. With this new platform, we can create groups that parents may voluntarily join to receive PTO-related information directly from the PTO presidents. This is a new communication pathway that has not been available with past communication platforms. ParentSquare analytics may be seen below.



Additional Communications Items

- Creating the monthly birthday cards and FSD student artist recognitions.
- Distributing press releases on Dr. Erickson as a state Principal of the Year finalist and the brand refresh.
- Posting the Visitor Code of Conduct on district and all school websites, per new legislation.
- Working with the director of schools and associate director for teaching and learning on Williamson Inc.'s State of the Schools address and giveaways.
- Collaborating with the Safety and Instructional Technology departments to create a substitute safety training video in accordance with new legislation.

Attendance – Celby Glass

Attendance

- Celby and Nichole Johnson continue to support the attendance secretaries and administrators as the school year unfolds with registration processes, such as ensuring all documents are provided for each student. Additionally, there are student withdrawals, court proceedings that have been carried over from the 2023-2024 school year, and legal documents about parenting plans/custody, etc. to be managed. The dates for the 2024-2025 school year's attendance secretary meeting are being planned. Also, there has been a tremendous amount of work related to ParentSquare. Attendance secretaries received training last month, and the platform is working well in relation to daily attendance texts/emails being sent out to families of students who are absent.
- Celby and Nichole will meet with school counselors to review the truancy process and garner feedback on revisions the counselors would like to make to the Tier 3 truancy document. Nichole will continue to meet monthly with the truancy team at the Williamson County Juvenile Court (WCJC) to review ongoing truancy cases with WCJC staff and with the new truancy specialist for Williamson County Schools (WCS).
- Last month, Celeb planned and led a meeting at the Williamson County Juvenile Court regarding truancy processes. Attendees included the truancy specialist for WCS, Judge Guffee, Magistrate Cabell, Magistrate Smith, and WCJC Assistant Director Chris Holz. There was discussion around the possibility of escalating a truancy petition to an educational neglect petition when warranted. Since this meeting, Judge Guffee has spoken to the Department of Children's Services (DCS) to ensure that a DCS worker is present at each court case for any child in court for truancy that is age 12 or younger.

Safety

- Celby's weekly school safety team meetings with the Williamson County Sheriff's Office, WCS, Department of Homeland Security, Williamson County Juvenile Court, and the district attorney's office have begun for this school year. Detectives from local county agencies often attend these meetings as well.
- The school safety budget was approved by the school board, and Celby met with Dr. Esslinger to discuss how these funds will be spent. Perry Weather monitoring, front office vestibule redesign, and window laminate will be purchased this year.
- Safety training has been completed at all campuses. Celby has also trained transportation and substitute teachers and will soon meet with food service, maintenance, and landscaping. A safety training video will be created this year, which substitute teachers will be required to view before substituting at any FSD campus.
- A new state law requires schools to create a plan that will train all staff to delay evacuation when the fire alarm is activated. Celby worked with Marc Waltz, WCS Fire and Safety

Coordinator, to create this plan. They met with all fire chiefs in the county to garner input on the plan. The feedback was minimal, and the fire chiefs gave their approval. Further, Dr. Snowden and WCS Superintendent Jason Golden have signed off on the plan. The Emergency Management Agency will send this finalized document to all fire chiefs for their signatures. Once all parties have signed, Celby will work with Dr. Esslinger and Chip Sternenberg on the next phase of the plan before staff are trained. As always, the partnerships between FSD, WCS, EMA, and fire departments in the county allowed for excellent collaboration.

Student Support Services – Lee Kirkpatrick **Voluntary Pre-K (VPK)**

- As of August 23, the five VPK classes have 72 income-qualifying children enrolled with four additional applications being very close to enrolling (74 at this time last year). The Tennessee Voluntary Pre-K Grant funds 100 seats. We continue to receive applications and will place qualifying families until program capacity is reached. We continue to partner with Dr. Robey, Special Populations Supervisor, to consider our options around inclusion in our VPK and special education preschool classes. The FSD partnered with AnLar, a vendor of the Tennessee Technical Assistance Network, to develop a comprehensive preschool inclusion strategic plan. This plan is being finalized and will be shared with FSD Leadership this fall. We continue to make positive progress in inclusion in our early childhood programs.

Williamson Inc.

- The date of September 11 (11:00-1:00) has been set at The Factory/Liberty Hall for a chamber of commerce signature event, the *State of the Schools*. This luncheon is headlined by Dr. Snowden and Mr. Golden as they address the “state” of our public-school districts, the true driver of the economic engine that is Franklin and Williamson County. Thank you for supporting our close collaboration with Williamson Inc. and our director of schools in this signature event. Special thanks to Susannah Gentry and Dr. Decker for attending the Williamson Inc. staff meeting on August 19 to share the new branding video and provide information on the FSD rebranding campaign. We look forward to exploring opportunities to have a strong FSD presence at Williamson Inc. signature events.

School Counselors

- The counselors will attend the Tennessee School Counselor and Administrator Institute from September 22-24 in Murfreesboro. This year the theme of the conference is *Rise by Lifting Each Other Up*. Counselors look forward to this annual opportunity to collaborate with colleagues and service providers from across the state of Tennessee.

Mercy Community Healthcare and Volunteer Behavioral Health Partnerships

- The district is pleased to continue its partnerships with Mercy Community Healthcare and Volunteer Behavioral Health to provide mental health support to referred students. This currently represents 12 therapist positions serving in all FSD schools.

English Language Learner (ELL)

- The ELL team is currently learning to screen new students in ELPA21, the TDOE-adopted platform. 2024-25 represents the transitional year between WIDA and ELPA21 (English Language Proficiency Assessment for the 21st Century). Our English learners will be screened now and assessed in the spring with ELPA21.

Reading & Rtl Coordinator – Gina Looney

Literacy/Rtl Update

- Fall universal screening will be wrapping up soon as we complete assessment with our kindergarten students. We made several changes to the reading assessments to meet the most recent requirements determined by the TDOE.
- T&L members continued our data study at our August data dive. At these meetings, we look at school data and coordinate our efforts. This will be our third year of data dives. This effort makes everything as coordinated as possible.
- Dr. Looney met with PLCs at a middle school to discuss the new product and universal screener that is new to them, i-Ready Reading. Amber Whitley and Gina Looney demonstrated how to access reports and make early use of the information.
- Dr. Looney has been meeting with other T&L members to discuss how we might best offer literacy supports to our EL students. Recently, we updated our plan for using i-Ready Reading and Imagine Learning for our young ELs and newcomers.
- Plans are being made for coaches to meet in K-4 and 5-8 groups from time to time so we might focus on several topics specific to those grade levels.

Literacy and Related Professional Learning

- The work around Professional Learning Communities (PLCs) continues as we highlight different schools and grade levels. Many schools will attend a PLC Institute this year. Members of T&L will attend an institute in November in San Antonio.
- Dr. Looney has been gathering a list of professional learning needs for all literacy and intervention materials. We've already offered a SPIRE professional learning. Wilson Reading and 95% Group will be coming soon.
- Our model classroom teachers assisted with the curriculum overview portion of EQUIP. We look forward to working with them and utilizing their skills and knowledge more widely this year.

PAC Operations Manager – Jeremy Maxwell

FSD PAC Events

- The back-to-school month saw many events related to annual training and professional learning for district employees.
 - August 1- Opening day - While this didn't take place at the PAC this year, Mr. Maxwell worked with Mrs. Carlton and Dr. Decker to scout a new location for the event and to work out the logistics.
 - August 1- Connector gallery: professional learning (pl) session.
 - August 5- Connector gallery: FSD transportation back-to-school meeting and training.
 - August 6- Connector gallery: FSD substitute teacher orientation.
 - August 6- School pl speaker Brian Mendler and a performance by O'Shea.
 - August 9- PGS 25th anniversary ceremony and event.
 - August 30- Connector gallery: annual training for custodians.

Community Rental Events

- August is typically the slowest month of the year for community rentals, but there are many meetings and tours as well as discussions taking place to plan out upcoming events and fill holes in the event calendar. These include prepping for the time performers will be flown onstage during a production at the PAC, organizing the United4Hope event next month, and working through the logistics of potentially hosting live bands.

- August 19-21: Rehearsals will be held for a professional theatre company that will perform *A Christmas Carol* on our stage. There will be an opportunity for seventh grade students to attend the performance free of charge in December.

Other Notes of Interest

- A new manager-on-duty has been hired and trained.
- We hired a programming assistant! We welcomed Shelly Youngstead, former FSD paraprofessional, on August 21. We are so excited for everything she brings to the position, including her familiarity with district operations, so she will be able to hit the ground running. She will manage many of the administrative and financial aspects of the PAC as well as the event calendar.
- We gave a fresh coat of paint to the stage floor in preparation for the upcoming event season.

Special Populations –Cheryl Robey

Certified Restraint Training

- Matt and Vickie Eldridge of Certified Restraint/De-escalation Training, LLC provided technique-only training on July 30-31 for FSD staff. The session included manuals, videos, web links, an exam, and certification cards. Participants learned how to administer any/all Certified Restraint techniques when needed in the school setting.

Special Education Enhancing the Quality of Introductory Professionals (EQUIP) Professional Learning

- On July 31, FSD IEP coaches, the special populations administrative assistant, and Dr. Robey facilitated a Special Education EQUIP Professional Learning for new FSD special educators. The agenda for the session focused on updates for the FSD Special Education Procedures Manual, an overview of the TN Pulse, platform and “IEPs-Important Points to Keep in Mind- *Emphasis on Adverse Impact Statements & MAGs.*”

Special Education Professional Learning Sessions

- On August 1, the FSD IEP coaches met with all district special educators at their school sites. During the afternoon session, the coaches focused on the completion of updates to the FSD Special Education Procedures Manual, a review of the IEP coach roles and responsibilities, and scheduled meetings throughout the school year. Also included were a discussion of IEP compliance checks (who, when, how we will report information), the process for IEP file review, including a self-monitoring tool, information about examples of PWN/impact statements, and other areas that were compliance issues in the past.
- An FSD special educator facilitated a session for all special education paraprofessionals titled: *The Making of a Superhero - Special Education Paraprofessional Training for the Classroom.* Ms. Roberts and the paraprofessionals discussed the roles and responsibilities of paraprofessionals, how to support the teacher, strategies to use, and resources including instructional support and assessment/data collection. The paraprofessionals shared positive feedback from the session and appreciated a session specifically focused on their roles and responsibilities in the school setting.

FSD Isolation, Restraint and Discipline for Students with Disabilities School Presentations

- The district autism consultant, district behavior consultants, and Dr. Robey created a presentation on isolation, restraint and discipline for students with disabilities for administrators to share with staff at their school sites. Information regarding restraint, isolation, requirements

of isolation rooms, when isolation and restraint are allowable, who can restrain, the reporting process, when IEP meetings are required, the FSD Hallway Protocol and the FSD Procedures for Discipline of Students with Disabilities ages 3-21 in conjunction with Policy 6.316. were shared.

FSD Special Education Preschool Check-In

- FSD special education preschool teachers and Dr. Robey met to discuss the beginning of the school year phase-in schedule for special education preschool students. Phase-in days are scheduled to allow students time to acclimate to the school setting prior to the official start date. FSD phase-in days are typically scheduled for four days allowing small groups of preschool students to attend half day one day and full day the following day. Since these students have specific start dates according to their IEPs, the team decided to offer phase-in days for special education preschool students for two days, allowing students to attend either day for a full day. This phase-in schedule coincided with the phase-in schedule of the other preschool classes.

FSD Substitute Kick-off 2024-25

- On August 6, Staff EZ extended an invite for Dr. Robey to speak with the substitutes about subbing in special education settings. We discussed the various special education settings: inclusion, resource, and self-contained, the expectations in each of these settings, and opportunities experienced when working with students with disabilities. We are hopeful the information shared will encourage subs to fill requests from special education teachers throughout the school year.

Special Education Directors Call

- On August 6, special education directors/supervisors joined together via Microsoft Teams with Jennifer Jordan, Assistant Commissioner Special Education and Intervention Programs, and others for TDOE updates. The agenda for the call included:
 - Welcome Back Resources & Sped Engagement Offerings
 - TN-TAN Spotlight – TRIAD Behavior Supports
 - APR Local Determination, EOY Reports & Required Actions Reminders
 - Statewide Cap on Alternate Assessment Participation
 - Preschool Updates
 - Secondary Transition Updates
 - Public Comment on the Evaluation & Eligibility Standards
 - TN Pulse Virtual Trainings and Updates

Middle Tennessee Supervisors of Special Education Study Council Meeting

- Middle Tennessee supervisors of special education met to discuss current issues and concerns around special education.
 - Kim Raybon and Cindy Ables, TDOE Special Education Interventionists, communicated updates and reminded special education supervisors of the new special education Sharepoint site on which they can access all materials and communications.
 - Dolly Gerrengano, Senior Coordinator of APR Supports, shared reminders regarding special education preschool grants, the new sped preschool endorsement guide and the changes regarding the TEIS extended option.
 - The supervisors continued discussion around the Supervisors of Special Education (SOS) Conference scheduled for October.

FSD Parent Support Group

- On August 20, FSD held its first parent engagement session of the school year. The purpose was to kick off the new school year with an introduction to family engagement, share information about FSD partnership with The Arc TN Family Engagement team, introduce district staff members, review FSD structures, and learn about the resources and support that the family engagement team offers. We did not have good attendance for this session. However, we are hopeful to implement strategies to increase attendance for the September parent engagement session.

Franklin Special-APR/IAIEP Support Meeting

- Kim Raybon, TDOE Special Education Interventionist and Dr. Robey met to continue to look at IEPs using the self-assessment tool in an effort to provide ongoing support and feedback to case managers and IEP teams. We also focused on building a strategy for increasing the percentage of students that are in the general education classroom as their least restrictive environment (LRE).

District-wide SPED/Admin Collaboration

- Collaborative meetings between FSD school administrators and Dr. Robey are taking place across the district. The focus of these meetings is to discuss special education staffing, caseloads, site-based concerns and needs, and site-based trainings needs/supports.

FSD Special Education Newsletter

The September FSD Special Education newsletter may be accessed at the following link:

<https://secure.smores.com/n/a9362>

Instructional Technology – Shelly Robinson

Instructional Technology – Shelly Robinson

Introduction to Aerospace

- Mrs. Robinson had the privilege of participating in a two-day training to learn about the new Redbird Jay Velocity flight simulators that are housed in the Introduction to Aerospace classrooms at our middle schools. The training, which was hosted by Redbird Consultant Greg Roark, consisted of hands-on and technical experiences. The training afforded Mrs. Robinson and other FSD attendees the opportunity to grasp an understanding of how the simulator works, address any technical issues, and envision how the experience of using the simulators can enrich the student experience in Introduction to Aerospace.
- Following the Redbird flight simulator training, Mrs. Robinson had the opportunity to sit down with Mr. Dollar and several members of T&L and Technology to discuss how to infuse the flight simulators with the adopted AOPA curriculum. Mrs. Robinson is thrilled to see this program “take off” and is looking forward to visiting and supporting the class as it “takes flight” this year.



Instructional Technology Support

- Mrs. Robinson worked with Mrs. Whitley to visit all eight FSD schools to offer an instructional technology updates and reminders presentation. They lifted up all district policies surrounding instructional technology, reminded everyone of their available support, and answered questions.
- Mrs. Robinson has been spending time at each elementary school to continue building relationships and offer instructional technology support. One of the ways in which she has done so to start off the year was by ensuring she visits each elementary school at least once a week throughout the school year. When there, she is sure to be visible in case teachers, staff, students, or administrators need anything. In addition to the visible support, Mrs. Robinson has been working behind the scenes to ensure all digital platforms have been running smoothly and encouraging staff to keep open communication when support is needed.
- To continue support to English language learner teachers and students, Mrs. Robinson ensured all ELL newcomer students had access to Imagine Learning, an individualized, multimodal language and literacy software program designed to help students master essential reading and speaking skills. The program is a high-quality tool that targets supports for English learners (amongst others) and has been a valued resource for newcomers.

ParentSquare

- With the implementation of ParentSquare, Mrs. Robinson has been supporting teachers and administrators in a variety of ways. Whether it's offering one-on-one tutorials or answering questions as situations arise, Mrs. Robinson has been thrilled to share the amazing features this platform has to offer. She has noticed how this platform directly addresses several communication gaps that parents have expressed and aligns with the FSD's strategic plan, ***aspire 2029***. Members who have requested tutorials range from school administrators to pre-K-4 teachers to district social workers. Feedback on the platform has been very positive, overall.

Instructional Technology – Amber Whitley

School Support

- With sixth-eighth grade teachers starting to use i-Ready Reading this year, Mrs. Whitley met with those educators in several buildings to review reports and plan their next steps for

instruction. Dr. Looney accompanied Mrs. Whitley in some of these meetings to further discuss how these reports could support classroom instruction.

- As is tradition for the Instructional Technology team, Mrs. Whitley and Mrs. Robinson visited all campuses to present their annual roadshow. This presentation allows teachers, new to the district and those returning, to be reminded of expectations around technology. This is also a time for teachers ask clarifying questions and reach out for individualized support around technology in their classrooms.
- Mrs. Whitley attended the Actively Learn session on opening day. This new resource is targeted for fifth-eighth grade science and social studies teachers as a replacement for Newsela. Actively Learn provides teachers and students access to non-fiction, content-specific articles.
- As Mrs. Whitley visited buildings in the first weeks of school, she connected with new teachers to ensure they had access to relevant digital materials and could utilize the technology within the classroom. This included collaborating with Robb Walters to set up access to Google Classrooms, working with teachers 1:1 to discover the best ways to use their ActivPanels, or working with parent liaisons to create ParentSquare groups for communication with Spanish-speaking families.

District Support

- Mrs. Whitley continued her support of the ParentSquare mass communication platform as school started. She worked with Mrs. Gentry to send parent/guardian invitations and helped teachers create, then share welcome messages to their students' families. Overall, this rollout has been incredibly successful in supporting the district's strategic plan (goal 3: community presence/communication).
- As the Introduction to Aerospace program gets off the ground, Mrs. Whitley supported and participated with Mr. Dollar, the new aerospace teacher, during the Redbird flight simulator training in mid-August. This two-day training provided several individuals within the Instructional Technology and Technology departments with hands-on experience with the flight simulators. In addition, in these sessions Mr. Dollar used the Tracon system to manage the simulators as others were flying. This activity allowed Mr. Dollar to experience what the classroom would be like when students are present.

Student Performance & Federal Programs – Pax Wiemers

Student Performance

- **Accountability:** August is typically a busy month for many reasons, and one of those is that we begin to receive an overwhelming amount of data related to the federal and state accountability measures from the previous school year. This information is sorted, organized, reviewed, analyzed, and shared with other leaders. A school accountability spreadsheet for each school was created, which contained a host of data. Some of the data included students' percentiles from TCAP tests, ELPA (English Language Proficiency Assessment) growth results by school and students, Chronically Out of School results by school and students, and achievement results for each test by subgroup and school. All these data were also available at the district level. In addition, we received TVAAS (student growth) results of tested subjects for each school and the district. While there is more data still to come, there has been plenty to do in the realm of analyzing and discussing results.
- **Trainings:** It was great to lead so many training sessions at our schools to begin the school year. Dr. Wiemers, Dr. Kirkpatrick, and two of our English learner teachers developed a session for working with ELL students in the regular education classroom, with a specific focus

on the four domains of language acquisition (speaking, listening, reading, and writing). The immediate feedback has been very positive, and it was a terrific way to empower all staff and teachers to have the knowledge and tools to utilize strategies that promote the development of English proficiency. In addition, an elementary school and a middle school invited Dr. Wiemers to share a data presentation with their faculties. In these sessions, he utilized a model in which the teacher teams first had to review data and develop questions prior to making assumptions about the results. Then, they used their questions to develop concrete action steps for how to improve the learning of their students.

Federal Programs

- **SIPs:** These plans were submitted by September 1 for district review and approval. During September, a group from the T&L team is using the state's SIP rubric for providing feedback to each school and requesting any necessary revisions before final approval by the end of this month.
- **Title I:** The beginning of the school year is a busy time for Title I activities at our six Title I schools (FIS, FMS, JES, LES, PGES, PGMS). School administrators are updating their school engagement policy and school-parent compact, and scheduling their annual meeting. As such, Dr. Wiemers has created a Title I checklist for each of our schools to keep them organized, provide resources, and remind them of the various requirements for documentation and communication. Several schools have hosted their Title I meetings, in which they explain Title I and how they are using their funds. To comply with federal regulations, they collect and archive their required documentation in a shared Google Drive.
- **ESSER 3.0:** In August, we were notified that the state had additional, unobligated funds from the ESSER 3.0 grant, and we were being allocated an unexpected amount of \$33,554.41 (at minimum). After consideration, we accepted these funds. We sought feedback from district and school leaders for any pressing items that could be purchased with these funds. The main caveat is that all ESSER funds must be obligated by the end of September, and all products and reimbursements liquidated by December 15. The next steps involve determining what to fund and then working on and submitting the funding application for state approval.

Bond Fund/Capital Projects Status Update – September 2024

Central Office Complex:

1. Phase 2: Central Office Building & Sitework: Phase 2 Central Office and Site work GMP is \$29,063,922
 - a. We have continued with painting on the first floor, ACT ceilings, have started installing air grilles and lights, flooring has been placed in the first floor IT rooms, and interior offices storefront framing and glass are currently being installed.
 - b. On the second floor, we are wrapping up drywall finishing in preparation for paint and ceiling framing.
 - c. Site improvements are ongoing, with concrete being placed along the building, sidewalks, and drive aisle curbs.
 - d. Pervious pavers are starting to be installed.
 - e. This next month will see continued focus on interior finishes, casework installation, wrapping up elevator installation, and continued site improvement activities.
 - f. Click the link to see the latest flyover video of the progress: [Central Office Aerial August 2024](#)



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: September 5, 2024
RE: Agenda for the Franklin Special School District Board of Education meeting to be held on Monday, September 9, 2024 at 6:30 p.m., to be held at Franklin Elementary School, 1501 Figuers Drive, Franklin.

- I. MEETING CALLED TO ORDER 6:30 p.m.
- II. PLEDGE OF ALLEGIANCE 6:32 p.m.
- III. OATH OF OFFICE 6:35 p.m.
- IV. 2024-25 ELECTION OF BOARD OFFICERS 6:45 p.m.
- V. RECOGNITIONS/GOOD NEWS 6:50 p.m.
 1. Student Artist of the Month
 2. Good News
- VI. PUBLIC INPUT *Please limit comments to three (3) minutes per speaker* 6:55 p.m.
- VII. REPORTS/PRESENTATIONS/DISCUSSIONS 7:00 p.m.
 1. Teaching and Learning Report
 2. Finance and Administration Report
 3. 2024-25 Community Pre-K Advisory Council Board Representative
 4. 2024-25 TSBA Legislative Liaison
 5. 2024 TSBA Convention Delegates
- VIII. APPROVAL OF BOARD AGENDA 7:15 p.m.
- IX. APPROVAL OF CONSENT AGENDA 7:20 p.m.
 1. Minutes of Board Meeting dated August 12, 2024
 2. Student Disciplinary Hearing Authority Appointment (6.317)
- X. BUSINESS BEFORE THE BOARD 7:25 p.m.
 1. Annual Contract to Audit Accounts FY 2024-25
- XI. DIRECTOR OF SCHOOLS REPORT 7:25 p.m.
- XII. UPDATES 7:30 p.m.
 1. Teaching and Learning
 2. Finance and Administration
- XIII. ANNOUNCEMENTS 7:35 p.m.
- XIV. ADJOURNMENT 7:40 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

August 12, 2024
Franklin, Tennessee

The Franklin Special School District Board of Education met at 6:30 p.m. on Monday, August 12, 2024, at Johnson Elementary School, 815 Glass Lane, Franklin. A link to the recording may be found at <https://youtube.com/live/BILxnkDHAF?feature=share> .

The following members were present: Chair Robert Blair, Alicia Barker, Allena Bell, Robin Newman, Tim Stillings, Kevin Townsel. Others present were: Dr. David Snowden, Dr. Mary Decker, Dr. David Esslinger, Carol Riordan, Susannah Gentry, Drew Bingham, Dr. Pax Wiemers, Dr. Cheryl Robey, Amy Fisher, Bo Alexander, Chip Sternenber, Jeremy Maxwell, Robbin Cross, Lee Kirkpatrick, Dr. Gina Looney, Lisa Chatman, Amanda Parks, Robbin Cross, Celby Glass, Shelly Robinson, media and community.

I. MEETING CALLED TO ORDER

The meeting was called to order at 6:30.

II. PLEDGE OF ALLEGIANCE

Johnson Elementary Principal Mrs. Tosha Baugh 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

Board Members re-elected: Congratulations and thanks to the Board member that were re-elected for another term in the August election: Robert Blair, Kevin Townsel and Alicia Barker will be sworn in with their Oath of Office at the September meeting by Judge Guffee. **Student Artist of the Month:** 5th grader Case Robinson's artwork is showcased this month, submitted for consideration by his Moore Elementary School art teacher, David Reynolds, before the summer break, and explores the art-making technique of oil pastel. Thanks to **Chuck Sugg and Sonic Drive-In** for their invaluable support in sponsoring the Student Artist of the Month program again this year. Their contribution has made it possible for us to recognize and celebrate the artistic talents of our students with a generous gift card.

Recognitions: PGS FCS Manager **Lorie Morgan** has been recognized as the School Nutrition Association Manager of the Year for Tennessee. Supervisor Robbin Cross and representatives of the School Nutrition Association presented her award. PGES principal **Dr. Alisha Erickson** has been named one of nine finalists for the 2024-25 Tennessee Principal of the Year award. The finalists represent each of the state's Center of Regional Excellence (CORE) regions, with three finalists in each Grand Division: West, Middle, and East. Winners for each Grand Division and the Tennessee Principal of the Year will be announced this fall. **Kiera Crite, Jeremy Maxwell, Michael Stanley, Shelly Robinson, and Amber Whitley:** the FSD kicked off yet another fantastic opening day with a video production that included two songs, choreography, student representation, at least nine different shoot locations, and many, many hours of video editing.

IV. PUBLIC INPUT

There was no participation in the public input time at this meeting.

IV. REPORTS / PRESENTATIONS / DISCUSSIONS

1. **Teaching and Learning Spotlight** – "2024 Opening Day" – presented by Dr. Mary Decker (on file). This information as well as the complete monthly update from the Teaching & Learning Department were presented to the Board prior to the meeting.
2. **Finance and Administration Report** – Bond Fund Capital Projects Status Update - presented in advance by Dr. Esslinger (on file). There were no questions from the Board.

VII. APPROVAL OF BOARD AGENDA

Tim Stillings made a **motion** to approve the Board Agenda as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

VIII. APPROVAL OF CONSENT AGENDA

Allena Bell made a **motion** to approve the Consent Agenda as presented. Alicia Barker **seconded** the motion, which **passed 6-0**.

Approved under Consent Agenda (on file) were:

1. **Minutes of Board Meeting dated July 22, 2024**

IX. BUSINESS BEFORE THE BOARD

1. **Policy Revision: Student Transportation Management (3.400) – 2nd Reading** - TSBA has provided language in their model policy regarding a recent change in legislation found in Public Chapter 122, which went into effect July 1, 2024. This new state law requires Boards to issue certificates to bus drivers. These certificates may be revoked if the bus driver is no longer fit to operate a school bus. In addition, Public Chapter 548 requires notices to be posted on buses stating that only authorized individuals may enter. Other revisions remove duplicate language (e.g., p.2, paragraph beginning with line 34 is captured in p.1 first paragraph) and bring the policy up to current practice. As per Mr. Alexander, all school district Transportation Supervisors were included in a virtual meeting within the last two weeks to further discuss this policy revision. The TDOE informed them that the mental evaluation was a part of the annual physical evaluation process. The questioning by the doctor includes generic questions related to the overall health and well-being of the individual which fulfills the mental aspect of the requirement. Additionally, the attached form will be used going forward as the Certificate for bus drivers. Board members will receive notice of driver certifications in each month's HR report. There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Tim Stillings made a **motion** to approve the 2nd reading of revisions to **Student Transportation Management (3.400)** as presented. Kevin Townsel **seconded** the motion, which **passed 6-0**.

- 2. Policy Revision: Library Materials (4.403) – 2nd Reading** - Public Chapter 782 revises the "Age Appropriate Materials Act of 2022". These changes to state law establish standards for immediate removal of material if it contains content defined in TCA 39-17-901. Additionally, if the Board does not take action on feedback within sixty days, the student, parent/guardian, or employee who submitted the feedback may appeal to the State Textbook and Instructional Materials Quality Commission to evaluate the material. There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Kevin Townsel made a **motion** to approve the 2nd reading of revisions to **Library Materials (4.403)** as presented. Allena Bell **seconded** the motion, which **passed 6-0**.

- 3. Policy Revision: Grading System (4.600) – 2nd Reading** - TSBA has updated their model policy to reflect changes due to recent legislation such as implementing a Lottery Scholarship Day for our 8th graders. The Lottery Scholarship Day, as we understand the new law, requires our schools with 8th graders to share information about the TN Lottery Scholarships to all those parents as their children transition to high schools. We have also brought updates to our policy in standard language and practice with this revision request. There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Robin Newman made a **motion** to approve the 2nd reading of revisions to **Grading System (4.600)** as presented. Tim Stillings **seconded** the motion, which **passed 6-0**.

- 4. Policy Revision: Promotion and Retention (4.603) – 2nd Reading** - TSBA has provided recommendations for updates on this policy for changes during the past legislative session.

Two new state laws make further changes to promotion and retention. Public Chapter 829 allows parents/guardians to voluntarily retain their students in grades K-2 if the student has a documented academic or behavior delay and the parent/guardian believes retention may benefit the student.

Additionally, Public Chapter 989 creates a new promotion pathway to the 5th grade for students facing possible retention in the 4th grade. Under the new law, when certain students do not meet adequate growth on the ELA portion of the 4th grade TCAP test, a committee including the student's parent/guardian, ELA teacher, and principal will convene to determine whether the student will be promoted or retained. Each category of participants in the committee may make a recommendation to promote or retain the student. For example, if two parents attend the committee meeting, they still only get to contribute one (1) of the three (3) total recommendations. If at least two (2) of the three (3) committee members agree that the student is ready for the 5th grade, then that student may be promoted, provided they participate in mandatory tutoring for the entirety of their 5th grade year.

There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Allena Bell made a **motion** to approve the 2nd reading of revisions to **Promotion and Retention (4.603)** as presented. Kevin Townsel **seconded** the motion, which **passed 6-0**.

- 5. Policy Revision: Code of Conduct (6.300) – 2nd Reading** - Public Chapter 882 requires that assaults on school property be immediately reported to local law enforcement and the Director of Schools. TSBA has incorporated the modified language in Tier IV to reflect this requirement.

Additionally, Public Chapter 915 creates a separate category of assault for school discipline purposes (i.e., it is distinct from aggravated assault or assault that results in bodily injury). Based on this change to state law, the list of offenses to clarify this distinct offense have also been incorporated into this policy revision.

There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Tim Stillings made a **motion** to approve the 2nd reading of revisions to **Code of Conduct (6.300)** as presented. Kevin Townsel **seconded** the motion, which **passed 6-0**.

- 6. New Policy: Family Life Education (4.213) – 2nd Reading** - Several changes to state law impact instruction on family life curriculum. Public Chapter 571 requires that information on internet crimes against children be incorporated in this instruction and that the name of the instructor be reported to the Department of Children's Services. Separately, Public Chapter 795 requires that family life curriculum that covers human growth, human development, or human sexuality, include a video of fetal development. Finally, Public Chapter 970 prohibits instruction on topics related to sexual activity for students in grades K-5. There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Robin Newman made a **motion** to approve the 2nd reading of the new policy **Family Life Education (4.213)** as presented. Allena Bell **seconded** the motion, which **passed 6-0**.

- 7. New Policy: Use of Artificial Intelligence Programs (4.214) – 2nd Reading** - Public Chapter 550 requires all Boards to adopt a policy on the use of artificial intelligence for instructional and assignment purposes. TSBA has created a new model policy that covers this topic. As this is an emerging area of technology, TSBA recommends working closely with district staff to ensure implementation aligns with board policy. More updates to this policy may be forthcoming as this area of law and technology develops. There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Kevin Townsel made a **motion** to approve the 2nd reading of the new policy **Use of Artificial Intelligence Programs (4.214)** as presented. Alicia Barker **seconded** the motion, which **passed 6-0**.

8. **New Policy: Opioid Antagonist (6.4052) –2nd Reading** - Public Chapter 629 requires that opioid antagonists be stored in accordance with the manufacturer's instructions and states that school district staff may not prohibit individuals from possessing an opioid antagonist on school property or at off-campus school events. TSBA has updated their model policy 6.4052 to reflect these changes and we have added this policy based on legislation. There were no changes requested upon 1st Reading. The administration recommended approval of the 2nd Reading as presented.

Allena Bell made a **motion** to approve the 2nd reading of the new policy **Opioid Antagonist (6.4052)** as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

X. DIRECTOR OF SCHOOLS REPORT

- **Opening Day Celebration and Professional Development – On August 1st** our *Opening of Schools Program* at Rolling Hills Community Church was amazing! It was a great space, and our faculty and staff truly enjoyed being together for the morning. Mr. Tyler Waye’s keynote was a great balance to our opening video and brand unveiling. Many had their pictures taken with the new logo afterward. Personnel went to various professional learning sessions following the program. As many of you know and possibly experienced, there were issues related to traffic and we have been brainstorming ideas to help address those challenges. If we do request and are granted the use of that facility, we are considering a later start to the program to avoid rush hour and to request the use of some of their space for professional learning sessions after the program. This would facilitate a smoother exit since everyone would not be leaving at the same time. We will continue to think about various options. Thanks so much for your attendance at our Opening this year.

August 2, 5 and 6 saw district-wide (grade or subject specific) and school-based professional learning and administrative day. A “Meet-and-Greet” evening was held on Monday, August 5th from 3:30 – 6:30 with teachers and school administration ready to welcome students and families!

- **First Student Day** – Students returned with a ½ day on Wednesday, August 7 with the return to full days on Thursday. Kindergartners will come one day during the first week for a phase-in process and will begin full time on August 15th.
- **Final FSSD Summer Feeding Recap** – A total of 6,720 breakfasts and 11,472 lunches were served on the 34 weekdays between May 28 and July 19. Meals were served through Summer Learning Academy, Young Scholars, MAC, Wee Mac, Franklin Boy & Girls Club and Franklin Housing.

Johnson Elementary was our open site where families could walk in and have breakfast and lunch. This year we had 162 children and 12 adults at our walk-in site. These were the total numbers of meals: we do not track by individual. In this scaled down summer meal program, we were able to keep a positive balance.

- **Summer MAC Recap** - Our MAC summer program was a great success this year with 261 students enrolled. Our theme of "Here Comes the Sun" was explored during sunshine and splashes, gardening, zoo, and shark weeks. Students participated in STEM, art, and reading activities as they learned more about each of these topics. We also had visits from the Williamson County Health Department, the Nashville Zoo, Foam Fever, and local artist Shannon Haas. MAC would like to extend their thanks to the Food & Culinary Services Department for providing our students wonderful breakfast and lunch meals throughout the summer. They would also like to thank the administration and staff at Johnson Elementary for making accommodation for MAC and for all of their support to help make this summer a success!

- **Story Time at FES Recap** – The Story Bus stops were replaced this summer with Story Time at FES. With a library full of good books, comfy surroundings, and helpful FSD adults, it was a wonderful summer. We had 112 visitors to the library even though we were only open for business two days per week. Chuck Sugg, owner of our local Sonic, came through for us, once again, with Sonic coupons for our young readers to take as they left.

It was interesting how many parents opted to stay this time and enjoy the library with their child. In addition, the visitors were all FSD students, which is not the case when the Story Bus is at the regular stops.

Thank you for the continued support of literacy efforts in the FSD - Excellence really does have its own district! Thanks also to Dr. Gina Looney and her staff for organization. As an update, the interior renovation of the Story Bus will be completed and we can pick it up by August 16th. We will then proceed to the renovation of the exterior from another vendor.

- **Labor Day Holiday** – Following an early dismissal day on August 30th, the district and offices will be closed September 2nd.

- **Other dates of note for Board members:**

- **State of the Schools – September 11** doors open 11:00, event 11:00-1:00 – Liberty Hall in The Factory – Robert, Allena, Alicia, Kevin and Tim are registered.
- **TSBA Mid-Cumberland Fall District Meeting - September 12** - Rutherford County, Rockvale High School, 6545 Highway 99, Rockvale, TN - Robert, Allena, Kevin and Allena are registered.
- **COSSBA Federal Advocacy Conference - September 8-10** – none are registered – Room block is sold out, general registration only.
- **TSBA Board Chair Seminar – October 8** – Robert is registered.
- **NSBA CUBE Conference – October 28-30** Las Vegas – Robert, Kevin and Allena are registered.
- **TSBA Annual Convention - November 7-10** Gaylord Opryland Hotel – FSD will be presenting at the Leadership Conference on Friday – Robert, Allena, Robin and Kevin attending Leadership Conference and Convention. Robert is leading a Board Chair Round Table session, Allena is attending. Delegates will be chosen at the September board meeting.

- **NABSE Conference - November 20-24** Atlanta – Robert and Kevin are registered.
- **COSSBA Annual Conference – March 21-23** Atlanta

XI. UPDATES

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

- Demographics Report for July 2024

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


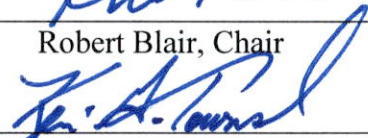
- Personnel Change Report July/August 2024
- Investment Report dated June 30, 2024
- Revenue and Expenditure Reports August 2024
- Sales Tax Revenue Comparison Report for August 2024

XII. ANNOUNCEMENTS

- Dr. Esslinger reported that sales tax collection is up 1.6% for August as compared to August 2023.

XIII. ADJOURNMENT

Chair Blair adjourned the meeting at 7:01 p.m.

		9/9/2024
	Robert Blair, Chair	Date
ATTEST:		9/9/24
	Kevin Townsel, Secretary	Date

CONTRACT TO AUDIT ACCOUNTS

OF

Franklin Special School District

FROM July 01, 2024 TO June 30, 2025

This agreement made this 19th day of August 2024, by and between Matlock Clements, PC, 270 Glenis Drive, Suite A, Murfreesboro, TN 37129, hereinafter referred to as the "auditor" and Franklin Special School District, of 507 New Hwy 96, West, Franklin, TN 37064, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2024, and ending June 30, 2025 with the **exceptions listed below:**

Franklin Special School District - Internal School Funds - 1954

2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

- a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
- b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Tennessee Code Annotated § 9-3-407, and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file **one (1)** electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed no later than **November 15, 2025**, or **six (6) months following the period to be audited, whichever is earlier, without explanation to the Comptroller of the Treasury, State of Tennessee, and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30 following the fiscal year being audited.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the

organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits.** The provisions of Section 8 relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g., a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 10 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular **related parties** in the notes to the financial statements, and **material misstatement** findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e., group management) on a timely basis **related parties** not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 10-14 of this contract are also applicable to the component auditor during the performance of the component audit.

9. **Municipal Chart of Accounts Crosswalk.** The provisions of Section 9 relate exclusively to contracts to audit of a municipality, municipality's fund(s), and municipality's school board of education. The auditor shall convert respective municipal audited financial data into a condensed chart of accounts by use of a Microsoft Excel crosswalk tool prescribed by the Comptroller of the Treasury, State of Tennessee, **or** if a respective municipality, municipality's fund(s), or municipality's school board of education chooses to convert their own audited financial data by use of the crosswalk, the auditor shall verify the accuracy of their conversion. The completed condensed chart of accounts crosswalk in Microsoft Excel format shall be filed with the Comptroller of the Treasury, State of Tennessee, by the auditor when the audited financial report is submitted.

10. (Special Provisions)

11. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor the fee(s) listed below. (Fees may be fixed amounts or estimated.)

Fixed Contract Fee:

Audit **\$20,400.00**

Municipal Chart of Accounts Crosswalk **\$0.00**

Total Fixed Contract Fee **\$20,400.00**

or

Estimated Contract Fee:

Audit

Municipal Chart of Accounts Crosswalk

Total Estimated Contract Fee

(If not a fixed amount, an estimated contract fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

12. As the authorized representative of the firm, I do hereby affirm that:
- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
 - our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
 - all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards*;
 - all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

13. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 10 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

14. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Matlock Clements, PC

Audit firm

Governmental Unit or Organization



Andy Matlock, CPA

By

By

Signature

Signature

Title/Position:

Audit Manager

Title/Position:

E-mail address:

eric@matlockclements.com

E-mail address:

Date:

August 19, 2024

Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

**CONTRACT TO AUDIT ACCOUNTS
OF
Franklin Special School District - Internal School Funds**

FROM July 01, 2024 TO June 30, 2025

This agreement made this 19th day of August 2024, by and between Matlock Clements, PC, 270 Glenis Drive, Suite A, Murfreesboro, TN 37129, hereinafter referred to as the "auditor" and Franklin Special School District - Internal School Funds, of 506 New Hwy 96 West, Franklin, TN 37064, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2024, and ending June 30, 2025 with the **exceptions listed below**:
2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.
3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:
 - a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
 - b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.
4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Tennessee Code Annotated § 9-3-407, and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.
5. The auditor shall file **one (1)** electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed no later than **November 15, 2025**, or **six (6) months following the period to be audited, whichever is earlier, without explanation to the Comptroller of the Treasury, State of Tennessee, and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30 following the fiscal year being audited.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:
6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.
7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the

organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits.** The provisions of Section 8 relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g., a fund, component unit, or other component) **of a county government that is audited by the Division of Local Government Audit (LGA)**. Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 10 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to **update subsequent events** between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular **related parties** in the notes to the financial statements, and **material misstatement** findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e., group management) on a timely basis **related parties** not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 10-14 of this contract are also applicable to the component auditor during the performance of the component audit.

9. **Municipal Chart of Accounts Crosswalk.** The provisions of Section 9 relate exclusively to contracts to audit of a municipality, municipality's fund(s), and municipality's school board of education. The auditor shall convert respective municipal audited financial data into a condensed chart of accounts by use of a Microsoft Excel crosswalk tool prescribed by the Comptroller of the Treasury, State of Tennessee, **or** if a respective municipality, municipality's fund(s), or municipality's school board of education chooses to convert their own audited financial data by use of the crosswalk, the auditor shall verify the accuracy of their conversion. The completed condensed chart of accounts crosswalk in Microsoft Excel format shall be filed with the Comptroller of the Treasury, State of Tennessee, by the auditor when the audited financial report is submitted.

10. (Special Provisions)

11. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor the fee(s) listed below. (Fees may be fixed amounts or estimated.)

Fixed Contract Fee:

Audit **\$8,670.00**

Municipal Chart of Accounts Crosswalk **\$0.00**

Total Fixed Contract Fee **\$8,670.00**

or

Estimated Contract Fee:

Audit

Municipal Chart of Accounts Crosswalk

Total Estimated Contract Fee

(If not a fixed amount, an estimated contract fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

12. As the authorized representative of the firm, I do hereby affirm that:
- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
 - our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
 - all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards*;
 - all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

13. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 10 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

14. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Matlock Clements, PC

Audit firm

Governmental Unit or Organization



Andy Matlock, CPA

By

By

Signature

Signature

Title/Position:

Audit Manager

Title/Position:

E-mail address:

eric@matlockclements.com

E-mail address:

Date:

August 19, 2024

Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

	FES			JES			LES			MES			PGES		
	Female	Male	Avg	Female	Male	Avg	Female	Male	Avg	Female	Male	Avg	Female	Male	Avg
Pre-Kindergarten (P3)	1	2	1.5	1	6	2	3.5	0	2	1	2.0	0	2	1	0
Pre-Kindergarten (P4)	13	13	26.0	6	13	1	19.0	8	11	1	19.0	14	7	1	21.0
Kindergarten	25	25	16.7	22	25	3	15.7	31	41	4	18.0	48	37	5	17.0
Pre-First			0.0			0	0.0			0	0.0			0	0.0
Grade 1	26	24	16.7	32	26	3	19.3	39	48	5	17.4	42	49	5	18.2
Grade 2	43	33	19.0	27	25	3	17.3	46	41	5	17.4	51	48	6	16.5
Grade 3	23	40	15.8	28	21	3	16.3	37	38	4	18.8	40	41	4	20.3
Grade 4	26	26	17.3	27	23	3	16.7	53	40	5	18.6	44	50	5	18.8
Total Students	157	163	320	143	139	282	214	221	435	239	235	474	157	172	329
American Indian	0	0	0%	2	0	1%	0%	2	0	0%	0%	2	0	0	0%
Asian	11	11	4%	31	12	12%	12%	22	44	5%	10%	44	10	3%	3%
Black or African American	35	68	12%	68	27	27%	27%	39	45	9%	10%	45	24	8%	8%
Hispanic or Latino	31	72	11%	72	28	28%	30%	126	100	30%	22%	100	127	22%	42%
Native Hawaiian-Pacific Islander	0	1	0%	1	0	0%	0%	0	0	0%	0%	1	0	0%	0%
White	214	82	74%	82	32	32%	54%	225	258	54%	57%	258	142	47%	47%
TOTAL WITHOUT PRE-K	291	256		256	414		414	450	304			450	304		

	FIS			FMS			PGMS		
	Female	Male	Avg	Female	Male	Avg	Female	Male	Avg
Grade 5	112	136	20.7				27	43	23.3333
Grade 6	108	128	19.7				35	46	20.25
Grade 7				127	124	12	48	34	20.5
Grade 8				126	134	12	38	41	19.75
Total Students	220	264	484	253	258	511	148	164	312

	FIS			FMS			PGMS		
	Female	Male	Avg	Female	Male	Avg	Female	Male	Avg
American Indian	4	0	1%	4	0	1%	3	0	1%
Asian	31	6	6%	20	4	4%	10	3	3%
Black or African American	57	82	12%	82	16	16%	24	8	8%
Hispanic or Latino	113	23	23%	145	28	28%	125	40	40%
Native Hawaiian-Pacific Islander	1	2	0%	2	0	0%	0	0	0%
White	278	57	57%	258	50	50%	150	48	48%
TOTAL WITHOUT PRE-K	484	511		511	125		312		
TOTAL WITHOUT PRE-K	3022	3147		3147	125		312		

Grade	Average Size
K-3	17.0
4-6	19.6
7-8	20.7

FSSD Demographics - 09/05/2024

FRANKLIN SPECIAL SCHOOL DISTRICT
Investment Report
July 31, 2024

Local Government Investment Pool

Interest Rate for July 5.33%

General Investment Account	
Beginning Balance	\$ 15,449,719.40
Interest	60,694.97
Withdrawals	(2,550,000.00)
Deposits	
Total Invested	\$ 12,960,414.37

Debt Service Investment Account	
Beginning Balance	\$ 999,960.86
Interest	4,526.67
Withdrawals	
Deposits	
Total Invested	\$ 1,004,487.53

Capital Projects Investment Account	
Beginning Balance	\$ 2.91
Interest	0.01
Withdrawals	-
Deposits	-
Total Invested	\$ 2.92

Construction Investment Account	
Beginning Balance	\$ 21,367,307.60
Interest	92,933.52
Withdrawals	(2,011,530.00)
Deposits	
Total Invested	\$ 19,448,711.12

FRANKLIN SPECIAL SCHOOL DISTRICT
Investment Report
July 31, 2024

First Tennessee Bank

General Purpose Checking	
Beginning Balance	\$ 1,018,694.33
Receipts	2,991,537.94
Receipts - Loan from First Horizon (Tax Anticipation)	
Payment of Loan fr Debt Svc.	
Interest	6,551.69
Transfer from LGIP	2,550,000.00
Transfer to LGIP	
Pmt of Tax Anticipation Loan to First Horizon	
RePmt Loan to Debt Svc.	
RePmt of Loan to Capt Svc.	
Disbursements	(6,279,777.84)
Ending Balance	\$ 287,006.12
Debt Service Checking	
Beginning Balance	\$ 387,702.50
Receipts	55,721.37
Receipts - Loan Payment fr Capital	
From Capital Reimb	
Interest	1,291.05
Transfer from Investments	
Transfer to Investments	
Loan to Capital	
Disbursements	
Ending Balance	\$ 444,714.92
Capital Projects Checking	
Beginning Balance	\$ 221,927.62
Receipts	73,494.14
Interest	844.59
Transf Exp from Capital Svc	
Transfer to Deb Loan payment	
Reimb to GP-Exp	
Disbursements	
Ending Balance	\$ 296,266.35
Construction Checking	
Beginning Balance	\$ 394,095.10
Interest	2,289.92
Transfer fr LGIP	2,011,530.00
Transfer to LGIP	
Transf fr GP (Refund-COF)	200,000.00
Transf to Capital	
Disbursements	(2,082,925.26)
Ending Balance	\$ 524,989.76

Fnd T Acct	Obj Prj Loc	Prg Acct	2024-25	2024-25	2024-25	August 2024-25	2024-25	Uncollected
			Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance
141		General Purpose						
141 R 40110	---	---	13,080,737.00	0.00	13,080,737.00	0.00	0.00	13,080,737.00
141 R 40120	---	---	80,000.00	0.00	80,000.00	-5,690.73	-5,690.73	85,690.73
141 R 40130	---	---	35,000.00	0.00	35,000.00	3,870.13	3,870.13	31,129.87
141 R 40140	---	---	25,000.00	0.00	25,000.00	1,169.46	1,169.46	23,830.54
141 R 40163	---	---	80,000.00	0.00	80,000.00	120.55	120.55	79,879.45
141 R 40210	---	---	7,900,000.00	0.00	7,900,000.00	684,759.15	684,759.15	7,215,240.85
141 R 40275	---	---	175,000.00	0.00	175,000.00	14,638.13	14,638.13	160,361.87
141 R 40610	---	---	23,548,564.00	0.00	23,548,564.00	0.00	0.00	23,548,564.00
141 R 40620	---	---	120,000.00	0.00	120,000.00	6,075.13	6,075.13	113,924.87
141 R 40630	---	---	32,000.00	0.00	32,000.00	2,062.01	2,062.01	29,937.99
141 R 40640	---	---	75,000.00	0.00	75,000.00	6,042.20	6,042.20	68,957.80
141 R 41110	---	---	500.00	0.00	500.00	0.00	0.00	500.00
141 R 43511	---	---	115,000.00	0.00	115,000.00	55,500.00	95,000.00	20,000.00
141 R 43513	---	---	169,683.00	0.00	169,683.00	0.00	0.00	169,683.00
141 R 43517	---	---	45,000.00	0.00	45,000.00	27,605.00	38,105.00	6,895.00
141 R 43570	---	---	25,000.00	0.00	25,000.00	42.75	87.75	24,912.25
141 R 44110	---	---	500,000.00	0.00	500,000.00	0.00	67,246.66	432,753.34
141 R 44120	---	---	25,000.00	0.00	25,000.00	1,175.00	1,175.00	23,825.00
141 R 44121	---	---	125,000.00	0.00	125,000.00	5,950.00	72,575.00	52,425.00
141 R 44123	---	---	4,000.00	0.00	4,000.00	800.00	800.00	3,200.00
141 R 44125	---	---	35,000.00	0.00	35,000.00	0.00	3,141.00	31,859.00
141 R 44126	---	---	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
141 R 44146	---	---	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
141 R 44170	---	---	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
141 R 44530	---	---	15,000.00	0.00	15,000.00	0.00	3,275.00	11,725.00
141 R 44990	---	---	500.00	0.00	500.00	0.00	0.00	500.00
141 R 46510	---	---	14,374,324.00	0.00	14,374,324.00	1,437,432.42	1,437,432.42	12,936,891.58
141 R 46515	---	---	307,654.00	0.00	307,654.00	0.00	0.00	307,654.00
141 R 46610	---	---	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
141 R 48990	---	---	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
141 R 49800	---	---	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
141 -	---	---	61,070,462.00	0.00	61,070,462.00	2,241,551.20	2,431,883.86	58,638,578.14

		2024-25	2024-25	2024-25	August 2024-25	2024-25	Uncollected
Fnd T Acct	Obj Prj Loc Prg Acct	Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance
142	Federal Programs						
142 R 47141	--- --- --- --- Title I Part A	334,249.00	0.00	334,249.00	0.00	0.00	334,249.00
142 R 47143	--- --- --- --- Ed Of Handicap_IDEA	897,771.00	0.00	897,771.00	0.00	0.00	897,771.00
142 R 47145	--- --- --- --- IDEA Preschool	26,958.00	0.00	26,958.00	0.00	0.00	26,958.00
142 R 47146	--- --- --- --- Title III Part A	46,462.00	0.00	46,462.00	0.00	0.00	46,462.00
142 R 47147	--- --- --- --- Title IV	26,879.00	0.00	26,879.00	0.00	0.00	26,879.00
142 R 47189	--- --- --- --- Title II Part A	82,409.00	0.00	82,409.00	0.00	0.00	82,409.00
142 -	----- --- --- --- Federal Programs	1,414,728.00	0.00	1,414,728.00	0.00	0.00	1,414,728.00

Fnd T Acct	Obj Prj Loc	Prg Acct	2024-25	2024-25	2024-25	August 2024-25	2024-25	Uncollected
			Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance
143		Food Service						
143 R 43521	---	---	Lunch Payments-Children	653,625.00	0.00	653,625.00	0.00	653,625.00
143 R 43522	---	---	Lunch Payments-Adults	60,000.00	0.00	60,000.00	0.00	59,995.75
143 R 43523	---	---	Income From Breakfast	121,500.00	0.00	121,500.00	0.00	121,497.50
143 R 43525	---	---	Ala Carte Sales	185,000.00	0.00	185,000.00	0.00	185,000.00
143 R 43546	---	---	Contract for Food Services w/	40,000.00	0.00	40,000.00	0.00	40,000.00
143 R 43990	---	---	Other Charges For Services	75,000.00	0.00	75,000.00	1,328.88	73,618.27
143 R 44530	---	---	Sale of Equipment	300.00	0.00	300.00	0.00	300.00
143 R 44990	---	---	Other Local Revenue	0.00	0.00	0.00	3,026.53	-3,026.53
143 R 46520	---	---	School Food Service	16,473.00	0.00	16,473.00	0.00	16,473.00
143 R 47111	---	---	USDA School Lunch Program	986,125.00	0.00	986,125.00	0.00	979,421.84
143 R 47112	---	---	USDA Commodities	164,868.00	0.00	164,868.00	0.00	164,868.00
143 R 47113	---	---	Breakfast	306,349.00	0.00	306,349.00	0.00	303,446.52
143 R 47114	---	---	USDA Other	140,000.00	0.00	140,000.00	0.00	140,000.00
143 R 47115	---	---	USDA Food Service Equipment Gr	0.00	0.00	0.00	13,695.06	-13,695.06
143 -	-----	-----	Food Service	2,749,240.00	0.00	2,749,240.00	18,050.47	2,721,524.29

Fnd T Acct	Obj Prj Loc	Prg Acct	2024-25 Original Budget	2024-25 Budget Revisions	2024-25 Revised Budget	August 2024-25 Monthly Activity	2024-25 FYTD Activity	Uncollected Balance
146		Community Service (MAC)						
146 R 43581	---	---	1,626,907.00	0.00	1,626,907.00	38,939.68	90,108.55	1,536,798.45
146 R 43584	---	---	29,615.00	0.00	29,615.00	8,210.00	17,675.00	11,940.00
146 R 43585	---	---	12,125.00	0.00	12,125.00	0.00	0.00	12,125.00
146 R 43990	---	---	300.00	0.00	300.00	1,122.19	1,122.19	-822.19
146 R 44170	---	---	47,000.00	0.00	47,000.00	0.00	0.00	47,000.00
146 R 46590	---	---	80,000.00	0.00	80,000.00	0.00	0.00	80,000.00
146 -	-----	-----	1,795,947.00	0.00	1,795,947.00	48,271.87	108,905.74	1,687,041.26

Fnd T Acct	Obj Prj Loc	Prg	Acct	2024-25	2024-25	2024-25	August 2024-25	2024-25	Uncollected		
				Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance		
156			Debt Service								
156 R 40610	---	---	-----	---	Current Year Property Tax	7,861,082.00	0.00	7,861,082.00	0.00	0.00	7,861,082.00
156 R 40620	---	---	-----	---	Prior Year Property Tax	45,000.00	0.00	45,000.00	1,883.07	1,883.07	43,116.93
156 R 40630	---	---	-----	---	Interest & Penalty	10,500.00	0.00	10,500.00	645.08	645.08	9,854.92
156 R 40640	---	---	-----	---	Pick-Up Taxes	25,000.00	0.00	25,000.00	1,889.94	1,889.94	23,110.06
156 R 44110	---	---	-----	---	Interest Earned	50,000.00	0.00	50,000.00	0.00	5,817.72	44,182.28
156 -	-----	---	-----	---	Debt Service	7,991,582.00	0.00	7,991,582.00	4,418.09	10,235.81	7,981,346.19

Fnd T Acct	Obj Prj Loc	Prg	Acct	2024-25	2024-25	2024-25	August 2024-25	2024-25	Uncollected		
				Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance		
177			Capital Projects								
177 R 40390	---	---	-----	---	Other Statutory Local Tax	600,000.00	0.00	600,000.00	0.00	0.00	600,000.00
177 R 44110	---	---	-----	---	Interest Earned	401,500.00	0.00	401,500.00	0.00	96,068.04	305,431.96
177 R 44540	---	---	-----	---	Sale of Property	8,000,000.00	0.00	8,000,000.00	0.00	0.00	8,000,000.00
177 -	-----	---	-----	---	Capital Projects	9,001,500.00	0.00	9,001,500.00	0.00	96,068.04	8,905,431.96

<u>Fnd T Acct</u>	<u>Obj Prj Loc</u>	<u>Prg</u>	<u>Acct</u>	<u>2024-25</u> <u>Original Budget</u>	<u>2024-25</u> <u>Budget Revisions</u>	<u>2024-25</u> <u>Revised Budget</u>	<u>August 2024-25</u> <u>Monthly Activity</u>	<u>2024-25</u> <u>FYTD Activity</u>	<u>Uncollected</u> <u>Balance</u>
Grand Revenue Totals				84,023,459.00	0.00	84,023,459.00	2,312,291.63	2,674,809.16	81,348,649.84

Number of Accounts: 158

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

Fnd T Acct	Obj Prj Loc	Prg Acct	2024-25	2024-25	August 2024-25	2024-25	Encumbered	Unencumbered
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance
141	General Purpose							
141 E 71100	---	---	29,320,136.00	29,320,136.00	1,075,592.50	1,721,102.20	386,728.93	27,212,304.87
141 E 71150	---	---	117,000.00	117,000.00	55,860.15	55,860.15	0.00	61,139.85
141 E 71200	---	---	8,136,791.00	8,136,791.00	275,306.33	331,657.84	337,633.30	7,467,499.86
141 E 71300	---	---	0.00	0.00	4,244.02	7,683.93	5,458.78	-13,142.71
141 E 72110	---	---	15,700.00	15,700.00	0.00	500.00	0.00	15,200.00
141 E 72120	---	---	855,477.00	855,477.00	33,024.67	39,714.47	6,678.50	809,084.03
141 E 72130	---	---	1,524,967.00	1,524,967.00	79,718.77	124,632.61	18,226.11	1,382,108.28
141 E 72210	---	---	3,672,432.00	3,672,432.00	212,941.15	299,782.36	14,694.62	3,357,955.02
141 E 72220	---	---	2,103,890.00	2,103,890.00	105,434.65	147,146.51	93,052.31	1,863,691.18
141 E 72250	---	---	1,608,276.00	1,608,276.00	113,463.69	329,072.67	99,864.13	1,179,339.20
141 E 72310	---	---	1,563,424.00	1,563,424.00	12,994.62	307,091.30	257,620.46	998,712.24
141 E 72320	---	---	586,833.00	586,833.00	42,806.65	71,856.70	18,603.82	496,372.48
141 E 72410	---	---	4,153,841.00	4,153,841.00	305,476.07	470,106.73	57,310.10	3,626,424.17
141 E 72510	---	---	901,838.00	901,838.00	73,878.27	111,214.86	125.63	790,497.51
141 E 72520	---	---	438,303.00	438,303.00	28,817.62	44,524.33	11,016.57	382,762.10
141 E 72610	---	---	4,400,859.00	4,400,859.00	262,817.73	782,839.05	170,113.59	3,447,906.36
141 E 72620	---	---	917,300.00	917,300.00	98,973.87	152,058.53	102,747.17	662,494.30
141 E 72710	---	---	2,936,372.00	2,936,372.00	113,278.00	260,958.53	91,257.49	2,584,155.98
141 E 72810	---	---	367,802.00	367,802.00	21,472.43	35,127.16	19,795.45	312,879.39
141 E 73300	---	---	187,682.00	187,682.00	1,721.14	4,886.77	2,005.38	180,789.85
141 E 73400	---	---	671,558.00	671,558.00	20,796.23	26,953.00	586.96	644,018.04
141 E 82130	---	---	18,688.00	18,688.00	0.00	18,688.00	0.00	0.00
141 E 82230	---	---	8,014.00	8,014.00	0.00	14.00	0.00	8,000.00
141 -	---	---	64,507,183.00	64,507,183.00	2,938,618.56	5,343,471.70	1,693,519.30	57,470,192.00

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	August 2024-25	2024-25	Encumbered	Unencumbered
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance
142							Federal Programs						
142	E	71100	---	---	-----	---	Regular Education Program	223,144.00	223,144.00	42,285.12	40,579.06	13,744.22	168,820.72
142	E	71200	---	---	-----	---	Special Education Program	859,294.00	859,294.00	10,392.11	31,480.40	10,000.00	817,813.60
142	E	72120	---	---	-----	---	Health Services	25,000.00	25,000.00	2,049.60	4,099.20	20,900.76	0.04
142	E	72130	---	---	-----	---	Other Student Support	7,867.00	7,867.00	-134.90	613.90	1,024.96	6,228.14
142	E	72210	---	---	-----	---	Regular Instruction Program	225,964.00	225,964.00	48,995.11	53,908.97	70,402.88	101,652.15
142	E	72220	---	---	-----	---	Special Education Instruction	0.00	0.00	0.00	-2.04	0.00	2.04
142	E	72610	---	---	-----	---	Operation Of Plant	608.00	608.00	0.00	0.00	0.00	608.00
142	E	72710	---	---	-----	---	Transportation	17,415.00	17,415.00	439.67	439.67	0.00	16,975.33
142	E	99100	---	---	-----	---	Operating Transfer	55,436.00	55,436.00	0.00	0.00	0.00	55,436.00
142	-	-----	---	---	-----	---	Federal Programs	1,414,728.00	1,414,728.00	104,026.71	131,119.16	116,072.82	1,167,536.02

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	August	2024-25	2024-25	Encumbered	Unencumbered
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	
143							Food Service							
143	E	73100	---	---	-----	---	Food Supplies	2,791,184.00	2,791,184.00	194,203.73	236,598.07	931,509.48	1,623,076.45	
143	-	-----	---	---	-----	---	Food Service	2,791,184.00	2,791,184.00	194,203.73	236,598.07	931,509.48	1,623,076.45	

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	August	2024-25	2024-25	Encumbered	Unencumbered
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	
146							Community Service (MAC)							
146	E	73300	---	---	-----	---	Community Service	1,788,487.00	1,788,487.00	137,785.55	205,986.72	11,454.51	1,571,045.77	
146	-	-----	---	---	-----	---	Community Service (MAC)	1,788,487.00	1,788,487.00	137,785.55	205,986.72	11,454.51	1,571,045.77	

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	August	2024-25	2024-25	Encumbered	Unencumbered
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	
156							Debt Service							
156	E	72310	---	---	-----	---	Board Of Education Services	158,476.00	158,476.00	74.70	74.70	0.00	158,401.30	
156	E	82130	---	---	-----	---	Principal	3,650,000.00	3,650,000.00	0.00	0.00	0.00	3,650,000.00	
156	E	82230	---	---	-----	---	Interest	4,545,228.00	4,545,228.00	0.00	0.00	0.00	4,545,228.00	
156	E	82330	---	---	-----	---	Other Debt Service	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	
156	-	-----	---	---	-----	---	Debt Service	8,355,204.00	8,355,204.00	74.70	74.70	0.00	8,355,129.30	

Fnd T Acct	Obj Prj Loc	Prg	Acct	2024-25	2024-25	August 2024-25	2024-25	Encumbered	Unencumbered	
				Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	
177				Capital Projects						
177 E 91300	---	---	-----	---	Education Capital Projects					
177 -	-----	---	-----	---	Capital Projects					
				16,404,062.00	16,404,062.00	1,741,663.52	3,624,588.78	4,969,375.33	7,810,097.89	
				16,404,062.00	16,404,062.00	1,741,663.52	3,624,588.78	4,969,375.33	7,810,097.89	

<u>Fnd T Acct</u>	<u>Obj Prj Loc</u>	<u>Prg</u>	<u>Acct</u>	<u>2024-25</u> <u>Original Budget</u>	<u>2024-25</u> <u>Revised Budget</u>	<u>August 2024-25</u> <u>Monthly Activity</u>	<u>2024-25</u> <u>FYTD Activity</u>	<u>Encumbered</u> <u>Amount</u>	<u>Unencumbered</u> <u>Balance</u>
Grand Expense Totals				95,260,848.00	95,260,848.00	5,116,372.77	9,541,839.13	7,721,931.44	77,997,077.43

Number of Accounts: 1864

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

FRANKLIN SPECIAL SCHOOL DISTRICT
Comparison of Sales Tax Revenue
FY 2023-2024 to FY 2024-2025

Received During	For the Month of	Actual Sales Tax Revenue				Increase (Decrease) FY24-25 from FY23-24		% Chg FY22-23 compared to FY21-22	% Chg FY23-24 compared to FY22-23	% Chg FY24-25 compared to FY23-24	% Chg FY24-25 compared to FY23-24
		FY21-22	FY22-23	FY23-24	FY24-25	Month-to-Month	Year-to-Date	Month-to-Month	Month-to-Month	Month-to-Month	Year-to-Date
Aug	May	\$ 596,966	\$ 630,152	\$ 673,793	\$ 684,759	\$ 10,966	\$ 10,966	5.6%	6.9%	1.6%	1.6%
Sep	June	620,365	620,525	672,365	666,397	\$ (5,968)	\$ 4,998	0.0%	8.4%	-0.9%	0.4%
Oct	July	619,147	605,780	652,325	-						
Nov	Aug	606,729	586,419	638,368	-						
Dec	Sept	637,185	597,545	645,418	-						
Jan	Oct	634,248	584,861	654,065	-						
Feb	Nov	674,124	616,549	692,106	-						
Mar	Dec	829,679	753,642	852,757	-						
Apr	Jan	581,999	583,357	601,380	-						
<i>ADA Adjustment</i>		(763,167)	287,134	(107,591)	-						
May	Feb	580,125	536,943	592,528	-						
June	March	598,238	649,595	646,884	-						
July	April	603,419	632,614	665,765	-						
Total YTD		\$ 6,819,057	\$ 7,685,116	\$ 7,880,163	\$ 1,351,156	\$ 4,998					
FY 2024-2025 Budgeted Total					\$ 7,900,000						
Actual Over (Under) Budget					\$ (6,548,844)						
% of Budget Received YTD					17.1%						
ADA Adjustment (Sales Tax)											
19-20		-67,495									
20-21		-306,074									
21-22		-763,167									
22-23		287,134									
23-24		-107,591									

FSSD Tuition Students
Out of District/Out of County/Employee and Community Partner Waiver
FY24-25

	Out of District Students	Out of County Students	Employee/ Community Partner Waiver Students	Total
Franklin Elementary School				
Kindergarten	0	0	3	3
First Grade	0	3	0	3
Second Grade	2	2	1	5
Third Grade	0	1	3	4
Fourth Grade	0	3	4	7
FES Total	2	9	11	22
Johnson Elementary School				
Kindergarten	0	0	2	2
First Grade	1	1	3	5
Second Grade	0	0	1	1
Third Grade	0	0	0	0
Fourth Grade	0	0	5	5
JES Total	1	1	11	13
Liberty Elementary School				
Kindergarten	0	1	1	2
First Grade	0	0	1	1
Second Grade	1	0	2	3
Third Grade	1	0	1	2
Fourth Grade	1	0	0	1
LES Total	3	1	5	9
Moore Elementary School				
Kindergarten	0	3	2	5
First Grade	1	0	1	2
Second Grade	0	0	1	1
Third Grade	0	0	1	1
Fourth Grade	0	0	1	1
MES Total	1	3	6	10
Freedom Intermediate School				
Fifth Grade	2	0	8	10
Sixth Grade	0	1	3	4
FIS Total	2	1	11	14
Freedom Middle School				
Seventh Grade	3	2	5	10
Eighth Grade	2	0	7	9
FMS Total	5	2	12	19
Poplar Grove Elementary School				
Kindergarten	4	0	2	6
First Grade	2	1	6	9
Second Grade	3	0	4	7
Third Grade	3	0	4	7
Fourth Grade	2	0	0	2
PGES Total	14	1	16	31
Poplar Grove Middle School				
Fifth Grade	3	0	3	6
Sixth Grade	6	1	2	9
Seventh Grade	3	1	5	9
Eighth Grade	2	1	1	4
PGS Total	14	3	11	28
Grand Total	42	21	83	146

Out of County Information
15 - Maury County
6 - Davidson County

FSSD Tuition Students
Out of District/Out of County/Employee and Community Partner Waiver
FY23-24

	Out of District Students	Out of County Students	Employee/ Community Partner Waiver Students	Total
Franklin Elementary School				
Kindergarten	0	3	1	4
First Grade	1	2	1	4
Second Grade	0	0	2	2
Third Grade	0	1	4	5
Fourth Grade	1	0	5	6
FES Total	2	6	13	21
Johnson Elementary School				
Kindergarten	3	0	3	6
First Grade	0	0	1	1
Second Grade	1	0	1	2
Third Grade	0	0	4	4
Fourth Grade	2	0	1	3
JES Total	6	0	10	16
Liberty Elementary School				
Kindergarten	0	0	1	1
First Grade	1	0	2	3
Second Grade	1	0	1	2
Third Grade	1	0	0	1
Fourth Grade	0	0	0	0
LES Total	3	0	4	7
Moore Elementary School				
Kindergarten	0	0	1	1
First Grade	0	0	1	1
Second Grade	0	0	0	0
Third Grade	0	0	1	1
Fourth Grade	0	0	2	2
MES Total	0	0	5	5
Freedom Intermediate School				
Fifth Grade	1	2	3	6
Sixth Grade	1	0	7	8
FIS Total	2	2	10	14
Freedom Middle School				
Seventh Grade	1	0	6	7
Eighth Grade	2	0	1	3
FMS Total	3	0	7	10
Poplar Grove Elementary School				
Kindergarten	2	0	7	9
First Grade	2	0	4	6
Second Grade	3	0	5	8
Third Grade	2	0	2	4
Fourth Grade	2	0	1	3
PGES Total	11	0	19	30
Poplar Grove Middle School				
Fifth Grade	5	1	3	9
Sixth Grade	3	0	3	6
Seventh Grade	1	0	1	2
Eighth Grade			5	5
PGS Total	9	1	12	22
Grand Total	36	9	80	125

Out of County Information
7 - Maury County
2 - Davidson County