

**Board of Education Regular Meeting**

**January 13, 2025 6:30 PM**

Freedom Middle School, 750 New Highway 96 West, Franklin, Tennessee 37064

- I. **MEETING CALLED TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **RECOGNITIONS/GOOD NEWS AWARDS**
  - III.1. **Proclamation in Honor of School Board Appreciation Week**
  - III.2. **Student Artists of the Month for December and January**
  - III.3. **Good News**
- IV. **PUBLIC INPUT**
- V. **REPORTS/PRESENTATIONS/DISCUSSIONS**
  - V.1. **Teaching & Learning Spotlight**
  - V.2. **Finance & Administration Report**
  - V.3. **NABSE Conference Report**
  - V.4. **2023-2024 Director of Schools Annual Report**
- VI. **APPROVAL OF BOARD AGENDA**
- VII. **APPROVAL OF CONSENT AGENDA**
  - VII.1. **Minutes of Board Meeting dated November 18, 2024**
  - VII.2. **Overnight Field Trip Request - PGMS Cheer Team to Nationals**
  - VII.3. **Surplus Property Authorization - Thomas Built Type D School Buses**
- VIII. **BUSINESS BEFORE THE BOARD**
  - VIII.1. **2023-2024 Audit Reports**
  - VIII.2. **Policy Revision: Enrollment in Advanced Courses - *1st Reading***
  - VIII.3. **Policy Revision: Promotion and Retention (4.603) - *1st Reading***
- IX. **DIRECTOR OF SCHOOLS REPORT**
- X. **UPDATES**
  - X.1. **Teaching and Learning**

**X.2. Finance and Administration**

XI. **ANNOUNCEMENTS**

XII. **ADJOURNMENT**

XIII. **Policy Revision: Enrollment in Advanced Courses - *1st Reading***

XIV. **Policy Revision: Promotion and Retention (4.603) - *1st Reading***

# **FSD Student Artist of the Month**

**Addie Stokes, age 10 • Liberty Elementary School**

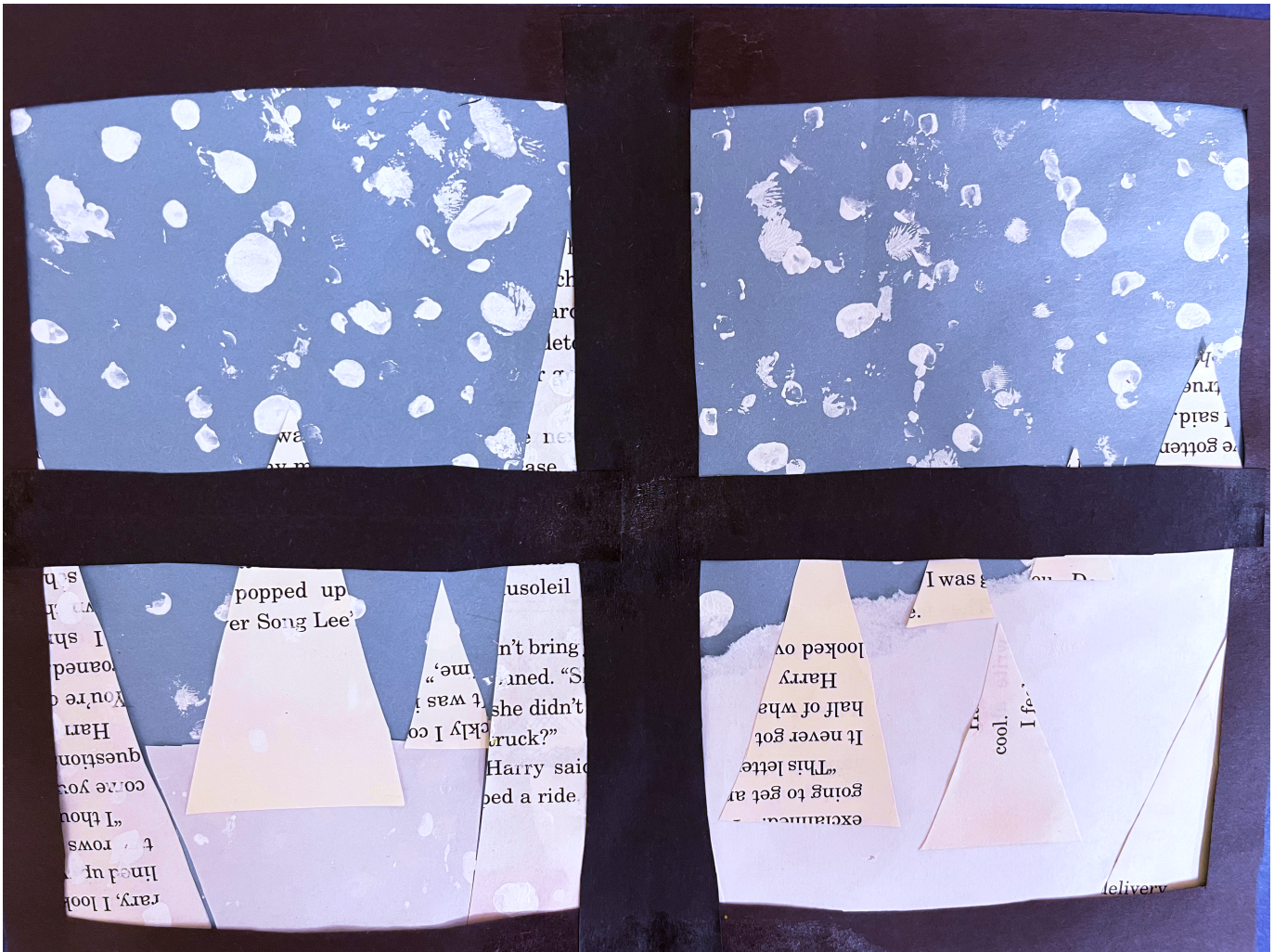


Franklin Special District Artist of the Month is fourth-grader Addie Stokes. Addie created this beautiful winter landscape in Elizabeth Galaher's art class at Liberty Elementary.

Addie's artwork, along with the work of several other Liberty Elementary artists, is on display at the Central Office. Thank you to Chuck Sugg of Sonic Drive-In, for his support of the Student Artist of the Month program, helping us to recognize and celebrate FSD students' artistic talents with a generous Sonic gift card.

# FSD Student Artist of the Month

Beckham Simmons, age 10 • Liberty Elementary School



Franklin Special District Artist of the Month is fourth-grader Beckham Simmons. Beckham created this beautiful snowy windowpane art in Elizabeth Galaher's art class at Liberty Elementary School.

Beckham's artwork, along with the work of several other Liberty Elementary artists, is on display at the Central Office. Thank you to Chuck Sugg of Sonic Drive-In, for his support of the Student Artist of the Month program, helping us to recognize and celebrate FSD students' artistic talents with a generous Sonic gift card.

# Franklin Special Board of Education

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

## 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.<sup>1</sup> 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.

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### Legal References

1. TCA 39-17-306

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### 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: January 1, 2025

To: David Snowden, Director of Schools

From: Mary Decker, Associate Director of Schools for Teaching and Learning

Subject: Summary of Teaching and Learning Activity for the January Board Meeting



## **Spotlight:**

### **Model Classroom Teachers**

This school year, an innovative and inspiring initiative was launched to highlight and celebrate the very best in FSD instructional practices, with the ultimate goal of extending and replicating those practices as widely as possible for the benefit of student learning. Dr. Summer Carlton and Dr. Gina Looney developed the concept of model classroom teachers tailored specifically to the FSD, and continue to put it into action and enhance it.

The idea for model classroom teachers came about based on the desire of the FSD Department of Teaching and Learning to seek educators for recognition who are willing to offer their expertise to other teachers and staff and the district as a whole. The focus is to identify and grow teacher leaders through collaboration and continuous learning. Model classroom teachers assist others in developing skills by facilitating professional learning (PL), demonstrating exemplary teaching, and acting as teacher leaders on their campuses.

Current FSD model classroom teachers:

- Serve as a model classroom teacher for the entire 2024-2025 year
- Have been/will be publicly recognized on social media and meetings
- Actively participate with the model teacher cohort through scheduled meetings
- Display leadership skills at the campus level
- Skillfully implement district resources and adopted materials
- Have exemplary classroom management and student engagement
- Occasionally, provide PL on district PL days, after school, or in summer, with appropriate compensation
- Share expertise through demonstrations and videos (as needed)
- Attended one day of summer training on July 24 or 25, 2024
- Are willing to have classroom visits with 24-hour notice

Qualifications for model classroom teachers:

- By July 2024, they must have demonstrated two years of successful teaching in FSD, as demonstrated through TEAM evaluation results and other data.
- Complete the model classroom teacher application.
- Receive a letter of recommendation from one building administrator.
- Were observed teaching a lesson in May 2024.

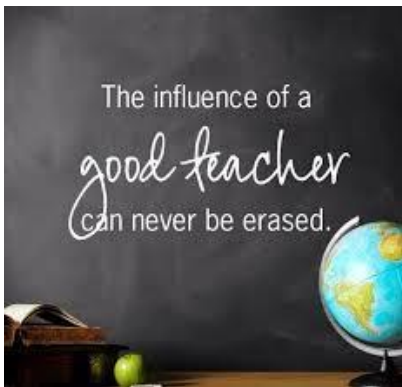
As part of the application process, prospective model teachers were asked to respond in writing to the following questions:

1. Why are you interested in becoming a model classroom teacher?
2. Provide one or more examples of how you have had an impact in a school.
3. Tell us one or more examples of times colleagues have asked you for advice or times you have shared your expertise.

They were also asked to reply to either question #4 or #5:

4. Provide an example of a colleague you have “taken under your wing” and describe how you supported him or her professionally.
5. In what professional growth experiences have you been involved, and in what ways have you applied these experiences to your professional practice?

Our 12 model classroom teachers share their expertise, reinforce the impact of instructional coaching, and encourage effective, results-oriented collaboration and learning focused cultures. They are powerful exemplars of what it means to be a lifelong learner, and we eagerly look forward to analyzing data to ascertain their positive impact on student achievement.



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

- Dr. Carlton and Dr. Decker collected feedback from committees at each campus for the quarter two discuss & design meetings. Principals selected members of their committee to represent all grade levels, core content areas, related arts, special populations, counselors, and paraprofessionals. The focus of the quarter two discuss & design is curricular needs and supports.

### **PLC at Work Institute – San Antonio, TX**

- Dr. Carlton, along with other members of the Teaching and Learning team, had the privilege of attending the PLC at Work Institute in San Antonio, Texas from November 6 through November 8. The Professional Learning Communities at Work® process is increasingly recognized as the most powerful strategy for sustained, substantive school improvement. This institute provided an opportunity for Dr. Carlton to network with some of the most insightful minds in education and learn from those who are experts in the PLC process. Dr. Carlton heard from keynote speakers such as Dr. Anthony Muhammad and Mike Mattos. Additionally, Dr. Carlton attended the below sessions:
  - **Grading: The Good, the Bad, and the Ugly:** When schools make the shift from a focus on teaching to a focus on learning, they must be willing to examine beliefs, assumptions, policies, guidelines, and practices to ensure everything we do that affects learning is aligned to the mission of the school. Because of the effect grading has on student learning, a discussion about grading practices must be part of the reflective and learning effort by staff. In this session, Tim Brown shares strategies and resources to help staff engage in a collaborative process that examines some of the more prevalent fixes that need to happen with grading if staff is going to be true to a mission that promotes high levels of learning for all students. Participants can expect to:
    - Answer the question, where should we begin in our discussion about grading?
    - Discuss the importance of crafting a statement about what a grade represents.
    - Examine four notable fixes in our grading practices in light of a standards- or evidence-based approach to learning: homework, 100% scales, formative assessment, and averaging scores.
    - Reflect on grading practices and guidelines that have been successfully implemented in schools at every level.
  - **Essential Standards and Learning Targets: Unpacking PLC Critical Question One:** Do your teams struggle with the process of identifying essentials, unpacking them into learning targets, and using these to design assessments and interventions for students? Are you confused with how the four critical questions of a PLC flow from one to the other and how this translates into the work of teacher teams? If so, Daniel Cohan provides clarity on how question one—What is it we want students to know and be able to do? —leads to answering questions two, three, and four: How will we know if they've learned it and how to provide interventions or extensions to students? In this interactive session, attendees learn the interconnected steps of PLC question one and understand how these steps lead to effective and rigorous assessments. From there, participants practice a data analysis process that identifies students by learning target to provide more effective interventions. They also review strategies, tools, and resources to use with their school or district. Participants in this session:
    - Establish a clear understanding of a guaranteed and viable curriculum.

- Unpack the components of PLC question one: What is it we want students to know and be able to do?
  - Learn how standards, targets, rigor, and depth of knowledge lead to effective assessment design and data analysis.
  - Practice with the process of moving from assessment to data analysis to interventions.
- **Embracing the Five Vessels: Do We Have the Right Climate and Culture to Become a High-Functioning PLC?:** If a school or district is committed to becoming a professional learning community, then adult behaviors need to shift away from those found in a traditional school system. What behaviors are those found within the context of a PLC? What are five main behaviors that need to be embraced for successful transformations to a PLC? Join Luis F. Cruz as he explains what Rick DuFour called the five non-negotiables schools must embrace to become PLC right and avoid becoming PLC lite. Dr. Cruz shows participants:
  - The specific adult behaviors needed to change to become a PLC
  - The five big behaviors that shift all necessary adult behaviors to become a PLC
  - The difference between becoming a PLC and embracing the PLC process
- **Raising the Bar and Closing the Gap: Whatever it Takes in Secondary Schools:** If the fundamental purpose of being a professional learning community is to ensure all students learn at high levels, then there must be time embedded during the school day to provide students extra time and support to succeed. This session provides real examples showing how to create time for supplemental and intensive interventions. Participants learn specific steps to implement a flexible secondary intervention period, including how to:
  - Determine what interventions to offer each week.
  - Require students to attend specific interventions.
  - Monitor student attendance.
  - Allocate staff.
  - Extend student learning.
  - Address potential obstacles.
  - Do all this within teachers' contractual obligations.
- **Leadership Matters: Four Essential Conversations for District, School, and Team Leaders:** District, school, and team leaders play an important role in developing PLCs. This session explores the essential characteristics and roles of leaders in creating and sustaining a culture of collaboration and shared responsibility in a PLC. Participants in this session:
  - Take part in four leadership conversations that focus on building coherence and clarity for the work of leaders in a PLC.
  - Discover how effective leaders facilitate a culture of shared responsibility.
  - Examine strategies effective leaders must utilize to develop a learning-centered culture in districts, schools, and teams.

### **TDOE Regional HQIM Science Convening**

- Dr. Carlton attended the 2024 Regional HQIM Science Convening in Rutherford County on November 21, 2024. The TDOE developed this meeting to support the upcoming adoption and implementation of high-quality instructional materials in science. The intent of the convenings was to:
  - Explore critical features of high-quality instructional materials (HQIM) for science.
  - Help form and communicate a vision for science instruction grounded in HQIM.

- Experience immersive, high-quality professional learning practices for early phases of HQIM implementation.

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

### **Branding**

- A walk-through of the new central office occurred to determine the placement of the district's logos and brand promise on the glass and doors throughout the building.
- New logos for the PAC, Young Scholars Institute, and MAC should be completed before winter break. Additionally, uniform and consistent department-level branding will be designed.
- The 1906 branded apparel, which was released in conjunction with Founders Day, was available for purchase again from December 2 to 15 in youth and adult sizes.
- During Be Nice Week, all FSD faculty and staff received a branded embroidered beanie as a gift of appreciation for how they model kindness all year.

### **Recruitment**

- A newcomers' page is being developed on the website. Mrs. Gentry will construct the page in collaboration with Mettle5.
- Communications is working with the HR department to refresh the Careers webpage and to create a new HR page, where employees can find everything related to their employment in one place. This project will begin in December.

### **Reward Schools**

- The Tennessee Department of Education announced the reward schools on November 22. Mrs. Gentry sent out a press release and promoted the results on district and school social media. Web banners were also created for each Reward School.

### **Communications Items**

- Creating the monthly birthday cards and FSSD student artist recognitions.
- Work continues with a videographer for new web banner videos and photo stills for various projects throughout the year.
- Promotion of several district events on social media, including the FSD presentation at TSBA on the therapy dog program, Best Buddies Fall Feast, the approval of the two-year calendars, a high school student's hygiene kit project to benefit our middle schools, Finch robots at FIS and PGMS, Leadership Franklin Education Day at our PAC and Freedom Middle School, Teachers of the Year, Principal of the Year, Supervisor of the Year, and Novice Teachers of the Year.
- Connecting with the Heritage Foundation to collaborate on projects throughout the year with their education specialist and their festival director. Several T and L team members worked to ensure a fun and engaging presence at the Dickens of a Christmas festival.

## ***Attendance – Celby Glass***

### **Attendance**

Celby and Attendance Coordinator Nichole Johnson continue to collaborate on complex truancy cases. Their efforts include the following:

- Monitoring students who are approaching truancy.
- Ensuring that all documents are provided for the truancy tier process that is required by law.
- Multiple phone calls to parents.

- Phone calls to other districts across the nation that are enrolling students who have withdrawn from the FSD.
- Communicating with administrators and school counselors regarding student attendance.
- Tracking data for truancy cases.
- Filing truancy petitions.
- Appearing in court for truancy cases.
- Regular collaboration with juvenile court.

### **Student Data**

- Robb Walters, Mrs. Johnson, and Celby continue to work together to monitor and adjust as needed student data in Skyward and EIS. Correct data are imperative so that the district is funded appropriately based on student population and enrollment.
- Celby has been communicating regularly with administrators to ensure that discipline data are entered into Skyward correctly. Celby also spot-checks discipline data to ensure its accuracy.

### **Safety**

- Projects occurring now in the area of school safety include, but are not limited to:
  - Vape detector installation. One detector has been installed, and there are plans to install additional detectors.
  - Continuing to work with administrators on threat assessments.
  - Compiling additional bleeding control kits.
  - Attending the weekly safety meeting, Touchpoint.
  - Celby attends a monthly Zoom, led by Sheriff Hughes, with WCS safety and security, the entire SRO division (80+ individuals), County Attorney Lisa Carson, and Williamson County Juvenile Court representatives.
  - Perry Weather (weather station mounted on the FSD Performing Arts Center). A meeting will take place soon to determine volume of the speakers.

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

### **English Learners (EL)**

- Seventeen members of the EL Team attended the TNTESOL Conference November 7-9. Sessions included: ESL Rule and Policy, Universal Screening and Dual Identification Support, Flexible Multilingualism in Tennessee, Leveraging Co-Teaching Models in Instructional Delivery, Is It a Difference or a Disability, Strategies to Support ELs Who Have Interrupted Formal Education, Language Learning in the Library, Making Grammar More Concrete and Accessible to Multilingual Learners Through Mentor Sentences.

### **Voluntary Pre-K (VPK)**

- VPK participated in a collaborative session with special education preschool, all paraprofessionals and members of the FSD Inclusion Leadership Team focusing on the goals created in the new Preschool Inclusion Strategic Plan that was completed in September 2024. Next steps include the creation of committees and identifying co-chairs to make decisions prioritizing where it makes the most sense to begin work on goal implementation.

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

- This team toured Rogers Behavioral Health in Brentwood. Rogers is one of the only mental health providers in the Nashville area that provides crisis inpatient and outpatient services for children beginning at age 6 to 8 extending through high school. Counselors found this

extremely helpful to know when families are looking beyond the services provided in our schools through Mercy Community Healthcare and Volunteer Behavioral Health.

### **Parent Liaisons**

- The FSD welcomes our newest member of the parent liaison team, Ms. Tina Garcia. Tina is a proud FSD, WCS and Rhodes College graduate. She will serve both JES and LES. The parent liaison team consists of three full-time and three part-time translators/interpreters serving our Spanish-speaking families.

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

#### **Literacy/Rtl Update**

- Dr. Looney spent November 5-8 in San Antonio at the PLC Institute. She attended the following sessions:
  - Keynotes: Mike Mattos, Erick Twadell, Anthony Muhammed
  - Examining the Culture of Your School, Eric Twadell
  - The Learning Professional: Coaching Competence not Compliance, Regina Owens
  - Taping Before Painting: Blending the PLC and RTI Processes to Collectively Respond When Students Don't Learn, Luis Cruz
  - Leading the PLC Life: Eliminating Barriers by Teaching the Loose-Tight Culture, Timothy Kanold
- With a middle school librarian, Dr. Looney is evaluating a new program, Beanstack, that may motivate reading.
- Mid-year universal screening is right around the corner. Coaches will assess from mid-December to mid-January. PreK students will be assessed in reading using aimsweb this year, a change from the previous portfolio assessment.
- We are so happy to have the new and improved Story Bus back in action!!



## ***PAC Operations Manager – Jeremy Maxwell***

### **FSSD PAC Events**

- Full steam ahead! Every day but two in November saw events in the space.
- From October 28 - November 9, a middle school drama club presented *The Little Mermaid*. This was the first time a FSD program produced a large-scale Disney musical on the PAC stage. Mr. Maxwell worked with the drama team to design the set, lights, audio, and projections for the production as well as overseeing the “work day” with parent and student volunteers and the training of students to run all the technical elements of the show.
  - Additionally, on November 6, a large percentage of FSD elementary students were presented with a condensed version of the show with interactive elements in three separate performances throughout the day.



- November 13: PAC Tour for Leadership Franklin



- November 14: A kindergarten Thanksgiving program that was also live-streamed.

### **Community Rental Events**

- In November, we typically start to see more holiday-oriented events. This season we worked with one returning company and two new ones.
- From November 10-15, the Rabbit Room rented the PAC to load in for their December run of *A Christmas Carol*. Modifications to the space included a brand-new border, which is red and much more decorative, two large-format projectors attached to trusses just below the catwalk, and approximately 20 new lighting instruments, many of them “movers.”
  - Additionally, the Rabbit Room requested that the lobby be decorated in a Victorian style for the holidays, so they supplied decorations, and our T&L team decorated the lobby.
- From November 16-17, the NS Dance Academy presented their winter showcase, featuring scenes from *The Nutcracker*.

- From November 22-24, the Nashville Classical Ballet Academy returned to perform *The Nutcracker*.

### **Other Notes of Interest**

- Mr. Maxwell met with two new prospective managers-on-duty, who will soon be on-boarded and added to the PAC team.
- On November 5, along with Susannah Gentry, Mary Decker, and Robert Blair, Mr. Maxwell met with members of the Heritage Foundation of Williamson County to discuss plans to have an FSD presence at future downtown Franklin festivals.
- Also on November 5, Mr. Maxwell, Doug Bartke, and Shelly Youngstead toured the Turner Theatre at The Factory to see their electric panel set-up. Something similar may be installed in the PAC in the future.
- On November 11, Mr. Maxwell participated in the Franklin Veteran's Day Parade.



- On November 18, the board approved the next two school year calendars, so Mr. Maxwell is working on the process to allow principals and teachers to begin requesting event dates for that time period.
- At the date of this writing, the PAC had processed five times as much revenue in ticket sales as the same time the previous year.

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

#### **Special Education Professional Learning Session**

- On the November 5 district professional learning day, FSD special educators facilitated several professional learning sessions, including:
  - A session titled Supporting Special Education Students Behaviorally and Academically in the General Education class. Participants learned and discussed strategies to support and meet the needs of students with IEPs in the general education setting. Clarity was provided around the expectations of special education teachers and general education teachers while working with students with disabilities in the classroom setting.
  - A Certified Restraint Training Refresher. This training was open only to staff who were currently trained in Certified Restraint Training. The participants talked through de-escalation strategies and techniques, reviewed and practiced physical holding techniques, and discussed real classroom scenarios and how to best respond.

#### **Conflict In Special Education**

- On November 6, Dr. Snowden and Dr. Robey met with Theresa Nicholls from PartnerEd Solutions to discuss a more systematic way to engage families and support staff through conflict and lead the way in establishing more proactive approaches to special education conflict. FSD is interested in identifying ways to address conflict during IEP meetings. Ms.

Nicholls proposed establishing systems of Alternate Dispute Resolution (ADR) that provide a continuum of informal options to prevent conflict from escalating. FSD plans to investigate the proposal further.

### **Special Education Directors Call**

- On November 12, special education directors/supervisors joined together via Microsoft Teams with Jennifer Jordan, Assistant Commissioner Special Education and Intervention Programs and others for TDOE updates.
  - Assessment team updates – Nancy Williams, Special Populations Coordinator, provided information on the Dynamic Learning Maps (DLM) Assessment.
  - Dyslexia Family Engagement Series – Jessica Dainty, Manager of Statewide Dyslexia Strategy, discussed the Family Engagement Series - Dyslexia, a three-part series focused on common questions related to dyslexia and characteristics of dyslexia in family-friendly language. On February 4, 2025, the TDOE will offer professional learning on Individualized Learning Plans for characteristics of dyslexia, Section 504 plans, and IEPs, and on April 29, 2025, professional learning on dyslexia-specific intervention will be offered.
  - Special education program team updates -the TDOE is creating a “Guide to the Transition-Focused IEP”- a resource designed for case managers, IEP teams, and transition professionals to support students with disabilities in planning for postsecondary success. It will equip IEP teams to develop purposeful and meaningful transition plans that are fully aligned with state and federal requirements. Key components include:
    - Step-by-step guidance
    - Practical examples
    - Essential components
  - The 2024-25 Mid-Year Data Report for Students with Disabilities was discussed. Districts must run, review, and verify the accuracy of TN Pulse reports as part of the 2024-25 Mid-Year Data Report for Students with Disabilities. This report is required for both federal and state reporting/compliance and had to be submitted to the TDOE by November 30, 2024.

### **IEP Coach Check-In**

- On November 12, the IEP coaches met with Dr. Robey to discuss adverse impact statements and present levels of academic achievement and functional performance (PLAAFPs). Coaches also completed check-ins to discuss how things are going at each school site.

### **FSD Preschool Strategic Instructional Leadership Team Meeting (ILT)**

- On November 13, the FSD Instructional Preschool Inclusion Leadership Team (ILT) met. Elizabeth Colin and Rachel Page, AnLar Technical Assistance Specialists, facilitated the discussion around the Preschool Strategic Action Plan and next steps for implementation. The team discussed the following:
  - Dividing the ILT members into committees that will focus on two goals each.
  - ILT members will identify a "chair" or "co-chairs" who will lead the implementation of each goal.
  - There will be an open call to the full FSD Preschool Team for anyone interested in joining a committee.
  - The committees will work together outside of the ILT meetings to complete the implementation guide for their goals, determining the personnel, resources, milestones, and timelines for implementing the core activities and action steps.

- Monthly ILT meetings will focus on committee share outs, problem-solving, progress updates, and gathering input for decision-making.

### **Autism and Behavior Consultant Meeting**

- On November 14, FSD autism and behavior consultants and Dr. Robey met to provide Ms. Mork, FSD 4-8 Behavior Consultant, updates regarding referrals and behavior needs of students in grades 4-8.

### **FSD Parent Support Group**

- The fourth FSD Parent Engagement Session was scheduled for November 19. The purpose of the session was to provide information on the various diploma options for students with disabilities. Presenters planned to discuss the qualifications for each diploma, recognizing the impact on a student's long-term goals, and reviewing postsecondary options and resources. Due to low attendance, the session format was transitioned Zoom.

### **District-Wide Special Education Team Meeting**

- On November 19, special educators and Dr. Robey met to discuss the following:
  - FSD significant disproportionality
  - Mid-year report - December census
  - FSD November parent group meeting
  - DLM Assessment attention needed

The team also completed check-ins to discuss how things are going at each school site.

### **Middle Tennessee Supervisors of Special Education Study Council Meeting**

- Middle Tennessee supervisors of special education met on November 21 to discuss the mid-year report and other special education concerns around services for students with disabilities.

### **File Review/Site Visit Discussion**

- As a follow-up from the FSD file review regarding FSD disproportionate representation in the disability categories of Autism and SLD for Black and Asian students in October, TDOE representatives April Ebbinger, Allyson Collins, Susan Usery, and Jamie Seek scheduled a time to discuss the findings regarding FSD disproportionate representation in the disability categories of Autism and SLD for Black and Asian students. On November 22, FSD assessment specialists and Dr. Robey met with the TDOE representatives to discuss next steps.

### **FSD Special Education Newsletter**

The December FSD Special Education newsletter may be accessed at the following link  
<https://secure.smores.com/n/n8gbz4>

### **Instructional Technology – Shelly Robinson Professional Learning Communities at Work® Institute**

- From November 6-8, Mrs. Robinson had the privilege of attending Solution Tree's Professional Learning Communities at Work® Institute in San Antonio, Texas. There, she was afforded the opportunity to attend sessions led by some of education's most notable professionals. In addition to the sessions attended (which are listed below), Mrs. Robinson was grateful to have experienced the conference alongside other members of Teaching & Learning. This gave everyone an opportunity to meet daily to discuss key takeaways and how they can be applied

in the Franklin Special District. Mrs. Robinson is truly looking forward to watching the district grow in the PLC process and see the profound impact it will have on students.

- Sessions attended by Mrs. Robinson:
  - Keynote (Mike Mattos)—*Proven, Practical, and Doable: Making the Case for PLCs at Work*
  - Timothy D. Kanold—*Your Physical and Mental Wellness: Thriving at Work and at Home!*
  - Luis F. Cruz—*Embracing the Five Vessels: Do We Have the Right Climate and Culture to Become a High-Functioning PLC?*
  - Keynote (Anthony Muhammad)—*The Way Forward: PLC at Work and the Bright Future of Education*
  - Jeanne Spiller—*Raising the Bar and Closing the Gap: Whatever It Takes in Elementary Schools*
  - Anthony Muhammad—*Overcoming the Achievement Gap Trap: Liberating Mindsets to Effect Change*
  - Mike Mattos—*Guiding Principles for Principals: Tips and Tools for Leading the PLC at Work Process*
  - Keynote (Eric Twadell)—*Beyond PLC Lite: Digging Deeper Into the Three Big Ideas of a Professional Learning Community at Work*
- Another highlight of the conference was when Mrs. Robinson and the other members of Teaching & Learning who attended the conference had the chance to sit down for a private Q&A session with Dr. Anthony Muhammad. The conversation was an opportunity to spark actionable ideas to ensure the PLC process is practiced skillfully in all FSD schools.



*Dr. Wiemers, Mrs. Whitley, Dr. Carlton, Mrs. Robinson, Dr. Decker, and Dr. Looney posing for a photo with Mike Mattos, one of the keynote speakers of the event.*

### **Additional Trainings**

- Mrs. Robinson worked closely with Nurse Fisher to organize and design a brief overview training of ParentSquare for district school nurses. The session was held via Google Meet and highlighted the use of using ParentSquare to reach out to families via the messaging feature.

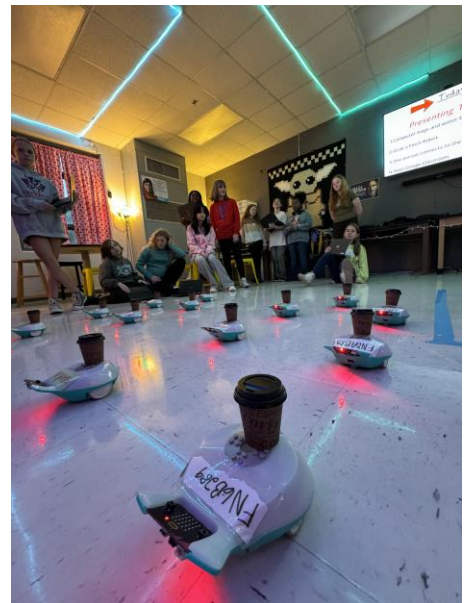
The purpose of the training was to offer school nurses the option to have a more streamlined communication when it comes to informing specific families of relative information and answering questions. In addition to the ease of communicating via the messaging feature, ParentSquare also automatically translates messages for parents, as needed.

- On November 21, Mrs. Robinson attended the Regional HQIM Science Convening, hosted by the TDOE. There, alongside Dr. Carlton and Mrs. Whitley, she explored critical features of high-quality instructional materials (HQIM) for science, in anticipation of the upcoming textbook adoption. The gathering was held in Rutherford County.
- Mrs. Robinson was invited to share a training on digital organization at an elementary school on November 22. She led the faculty, staff, and administrators through the process of organizing and cleaning up their Google Drive, Gmail, and desktop to increase productivity. The request for the training came after Mrs. Robinson led a similar one at the 2024 Leadership Retreat.

## ***Instructional Technology – Amber Whitley***

### **Teacher Support**

- Two schools had new Promethean ActivPanels installed over the last two months. Mrs. Whitley made it a priority to check in with these teachers to introduce them to the basic features of the boards, which are vastly different from their previous ones. During these meetings, Mrs. Whitley reviewed signing in and out of the board for security purposes, using features such as whiteboard and annotate, and operating the Chromebox on the back of the board which turns the ActivPanel into a large Chromebook. Mrs. Whitley plans on following up with these teachers in the coming weeks to answer questions they have after having time to utilize the board during instruction.
- Mrs. Whitley is an Invention Convention mentor to some students at one school and has consulted with Invention Convention students at another school. During her meetings with students, she asks clarifying and probing questions about the inventions to encourage students to think beyond their basic inventions to make them more useful. In late February 2025, students will compete at MTSU against other students from across the state.
- Computer science teachers work to include various coding opportunities for their students. Schools have invested in Finch robots and drones this year. One school invited Mrs. Whitley and others to see their “Finch Dance” one morning in November. Students collaborated in groups to create and code short “dances” for their finches to complete. These dances were combined and coded to make a longer dance in which all Finches completed together.



### **District Support**

- With the district’s focus on excellence for all students, the Teaching and Learning team has been focused on the PLC effort in every school. To continue supporting this work, Mrs. Whitley, along with other members of T&L, attended the PLC at Work Institute in San Antonio at the beginning of November. This conference provided explicit instruction and examples of how a PLC works. Each session, expertly crafted by Solution Tree experts, lifted up the PLC at Work practice and its

effectiveness. By attending together, members of T&L had time to discuss their learning each day and debrief the next steps on how to support schools across the district in their PLC work.

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

### **Student Performance**

- **Accountability results:** In August, we began receiving preliminary accountability results from last school year. Numerous files have been released to us in the state's accountability application. These files have provided results for both the district and our schools. To communicate these results with each school, an accountability spreadsheet was created and shared with the school administrators, along with an explanation of what to look for on each tab of the spreadsheet. As of November 22, the embargo was lifted from school and district designations, and we are pleased to report that four of our schools were recognized as *Reward Schools*, based on last year's accountability data. These *Reward Schools* are Franklin Elementary, Liberty Elementary, Moore Elementary, and Poplar Grove Elementary. The designations are based on the schools' results for the four federal accountability metrics of achievement, TVAAS (growth), WIDA growth (ELPA), and chronic absenteeism. As anticipated, the district did not quite reach *Exemplary* status again this year, but rather we were in the *Advancing* range, mostly due to some inconsistencies in our TVAAS results. That being said, we did receive *As* in the areas of achievement and chronic absenteeism, which is 55% of the calculation for district designations.
- **Honors:** In addition to updating the honors program guidelines based on the few procedural changes made by our honors committee for next year, we are also working on updating our parent presentation and parent materials, in order to provide clear communication with families about the honors program. This work will continue into January when our parent committee members and some administrators will finalize these presentations before sharing them.
- **PowerSchool:** This year we began working on a new data consolidation platform, PowerSchool Student Analytics. Our team has regular meetings with the team at PowerSchool, and we are currently preparing several files for upload. The purpose of this platform is to combine data from the various platforms we utilize, including i-Ready, aimsweb, Skyward, and more, to have one location for all data. Additionally, this will enable us to do advanced analysis and make informed decisions regarding students' progress, attendance patterns, and ongoing school and district data. This year our aim is to work on completing all the file specifications, troubleshooting the dashboard, and eventually launching the platform with district and school administrators.

### **Federal Programs**

- **Title I meetings:** There are several administrative requirements for Title I schools to complete each year. Each Title I school must conduct an open Title I meeting in which they share information about Title I and how their school spends their Title I funding. Each Title I school must also receive feedback and update their school parent compact and their parent and family engagement policy. With each of these tasks, there are several pieces of required documentation that the school administrators must secure and compile. For efficiency, we have a Federal Programs for Schools shared Drive in Google, and the Title I administrators have access to this drive and archive their documentation in a specific folder each year. Schools are also provided with a digital Title I checklist to help them stay on track with each required task. To provide more personalized support, Dr. Wiemers met with each Title I school administrative team or principal to look through their documentation and discuss how things went with these tasks this year. We are always looking for ways to be more efficient and more

effective, so these conversations are an invaluable means of supporting and empowering each school with these requirements.

- ESSER reporting: Since we spent some of our ESSER 3.0 funding on construction costs for replacing the roof at Franklin Elementary School, we have a series of new reports that we must complete each year for the next 15 years. These reports basically note the location and scope of the project and ensure that any disposition happens within federal guidelines. Of course, there are no plans for disposing of the roof at FES. As such, we will be able to update these reports with greater ease as we move forward in the coming years. Thanks to our finance and bookkeeping team for their help with this task!

## Bond Fund/Capital Projects Status Update – January 2024

Central Office Complex:

1. Phase 2: Central Office Building & Sitework: Phase 2 Central Office and Site work GMP is \$29,063,922
  - a. This month we have completed substantial completion and are working through the punch list items. FSD officially moved in January 6, 2025!
  - b. Click the link to see the latest flyover video of the progress: <https://youtu.be/hAfm9mmjaqk>

# NABHOLZ

## CENTRAL OFFICE - PHASE 2 FRANKLIN SPECIAL SCHOOL DISTRICT

### December 2024 PROGRESS

#### CURRENT ACTIVITIES

Punchlist Completion  
Owner Move-in 1-6-25

#### UPCOMING ACTIVITIES



***ANNUAL REPORT***  
***State of the FSD***

TO THE FSD BOARD OF EDUCATION  
(Report based upon 2023-2024 School Year)

*Submitted by: Dr. David Snowden*

January 2025



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

*Excellence in Teaching and Learning for All*

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

*Committed to Excellence through*

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

*In order to fulfill our mission and transform our vision to reality, the Board of Education of the Franklin Special School District establishes the following goals and objectives for its Director of Schools for school/fiscal year 2023-2024.*

**I. Improvement of Student Performance:**

- A. Maintain and utilize a comprehensive database of student performance information to assist in the development and implementation of an Individual Learning Plan for each student.
- B. Support and maintain innovative approaches to curriculum and instruction, especially instructional technology and instructional coaches, as tools to improve student performance and manage achievement gaps.

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

- A. Work with the Board of Education to ensure a safe, secure environment for teaching and learning.
- B. Proactively identify and support only state funding models that adequately fund and support the unique mission of the FSSD. The Director will proactively advocate for FSSD and public education.
- C. Work with the Board of Education to prioritize the list of capital improvements to be completed.
- D. Provide effective personnel recruitment and assimilation, as well as professional and leadership development programs that attract, retain and support the best personnel with a focus on building bench strength.
- E. Provide effective training, support and communications for teachers and administrators to ensure their continued success for in-person and remote learners.
- F. Work with the Board and construction management firm to complete construction projects within the GMP.
- G. Provide maximum effort in recruiting and retaining students.

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

- A. Facilitate an annual retreat with the Board of Education (and invited staff and administration) to review and revise, as necessary, the written, comprehensive five-year strategic plan, “Reach 2024,” and discuss other matters important to the Board’s vision.
- B. Continue to implement school equity throughout the district.
- C. Continue to expand and develop programs/opportunities to enhance the social, emotional and mental well-being of our students.
- D. Continue efforts to recruit, hire and retain diverse and inclusive administrators, teachers and staff.
- E. Continue professional development for teachers and administrators on strategies to develop culturally responsible teaching practices.

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

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

# Student Performance and Achievement Highlights

## *Tennessee Comprehensive Assessment Program (TCAP)*

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

1. For 2023-2024, Tennessee continued to implement the Accountability Plan developed under Every Student Succeeds Act (ESSA) and approved by the US Department of Education (USDOE). This plan focuses on four federal accountability areas: (1) increasing achievement levels for all students as well as for specific groups of students who are furthest behind – English learners (EL), Economically Disadvantaged (ED), Students with Disabilities (SWD), and Black, Hispanic, and Native American (BHN); (2) growth in achievement for all students as well as for the specific groups listed above; (3) reducing chronic absenteeism for all students as well as specific groups; and (4) improving English language proficiency of English learners. Districts are expected to meet an annual requirement of 95% student participation rate for state assessments and, for the 2023-2024 school year, the FSSD once again had a participation rate of over 99%. For the 2023-24 school year, the FSSD received the formal accountability designation of *Advancing*. This designation came from the federal accountability results, based on the overall results from the four areas. The FSSD received a 2.9 overall score on the 4-point federal accountability scale, which was just below the 3.1 needed for reaching *Exemplary* status, as we did in the 2022-23 school year. (1A, 1B, 3B, 4A, 4B)
2. The FSSD received TVAAS (Tennessee Value-Added Assessment System) scores for overall student growth from prior years of TCAP testing. These scores were factored into the overall district scores for student growth. For literacy, the district received a 3 for TVAAS, which is in the middle of the 1-5 scale (with 5 being the highest growth score). By contrast, the district was a 2 in literacy in the 2022-23 school year. For numeracy, the district received a 1 for TVAAS in 2023-24, which was down from the score of 4 in 2022-23. The district's overall TVAAS score for the 2023-24 school year was a 1 for student growth, based on the combined literacy and numeracy growth index averages. This was a decrease from the 2022-23 school year, during which time we received a 3 for our combined literacy and numeracy TVAAS result. The combined literacy and numeracy TVAAS score is the one that the state uses for district accountability. Science and social studies both also received TVAAS results for the 2023-24 school year, and they were a 5 (science) and 3 (social studies), respectively. When factoring all subjects, the district's TVAAS composite score was a 3 for the 2023-24 school year; however, neither science nor social studies was included in the calculation of the district's overall TVAAS for accountability purposes, which only factored in literacy and numeracy results. (1A, 1B, 4A, 4B)
3. The FSSD was once again ranked among the highest-achieving districts in the state based on TCAP achievement scores, including the results of math, English language arts (ELA), science, social studies (grades 6-8 only), and end-of-course (EOC) Algebra I and geometry. Achievement is determined by the success rates for TCAP tested subjects, which is the percentage of students who met or exceeded expectations to show proficiency in that subject. Of the 146 school systems in Tennessee, the FSSD ranked in the top 10% of districts, based on overall student achievement performance. The FSSD ranked in the top 25 of districts for success rates in all our tested subject areas, including being ranked in the top 10 for ELA and science. District-by-district TCAP results can be accessed on the Tennessee Department of Education (TDOE) State Report Card website. District rankings are based on the success rates (overall proficiency percentages) as compared to other districts. (1A, 1B, 4A, 4B)
4. The FSSD continued its longstanding tradition of greatly exceeding the state's TCAP results. In fact, the FSSD's success rates (students scoring in the proficiency levels of *Met Expectations* and *Exceeded Expectations*) in ELA, math, science, and social studies were all well above the state's proficiency percentage - by double digits in every subject area. Specifically, in ELA, 55.9% of FSSD students in grades 3-8 scored proficient, which was 16.9% higher than the state average. Over the past three years, the FSSD has increased its ELA success rate by nearly 10%. In math, 55.7% of FSSD students scored proficient, 15.7% higher than the

state average. This was slightly down from the previous year but still an overall improvement from two years ago. In science, an amazing 63.9% of FSSD students in grades 3-8 scored proficient, nearly 20% higher than the state average and a slight improvement over last year. In social studies, a fantastic 58.5% of FSSD students scored proficient, 13.5% higher than the state average. Social studies, along with math, were the only tested subjects that experienced a small decrease in proficiency from the prior year. (1A, 1B, 4A, 4B)

5. For the 2023-24 school year, the FSSD had 81 students in grades seven and eight who took Algebra I, a high school credit-bearing class, in middle school. There were also 13 eighth grade students who took geometry this past year. The enrollment in Algebra I represents approximately a 25% decrease from the prior year, mostly due to the updated WCS policy of EOC course grades counting toward students' high school GPA. The TCAP end-of-course (EOC) tests were administered to these students via the online Pearson testing platform for a third consecutive year. Although the number of students taking Algebra I in seventh grade was small (10 students), 100% scored at the proficient levels of *Met Expectations* or *Exceeded Expectations*. Of the 71 eighth grade students taking Algebra I, 87.7% scored at the proficient levels, an improvement of over 5% from the spring of 2023. Geometry scores remained stellar with 100% of our students demonstrating proficiency. As our students are taking these courses in middle school in lieu of grade-level math courses, the success rate percentages do count as part of our math accountability results. (1A, 1B, 4A, 4B)
6. FSSD students with significant cognitive disabilities participated in the TCAP Alternate Assessment for science and social studies and the online DLM (Dynamic Learning Maps) for English and math in the spring of 2024. The DLM ELA and math tests replaced the previous MSAA alternate assessments, and DLM includes a fall assessment for determining students' baseline proficiencies prior to spring summative testing. Students' final scores ranged from Level 1 (*Below*) to Level 4 (*Mastered*) in all subject areas. Levels 3 and 4 are considered proficient on the summative tests. Nineteen students participated in these alternate assessments, and the students' results by subject area were as follows: ELA = 40.9% proficient; math = 13.6% proficient; science = 77.3%; social studies (grades 6-8 only) = 90% proficient. Science and social studies saw increases from the prior year on the TCAP-Alt tests; however, at least partially due to the shift from MSAA to DLM, there were decreases in the ELA and math proficiency from the prior year. Since these tests are state-mandated alternate assessments for eligible students with a disability, the scores do count as part of the FSSD accountability data for each tested subject area. (1A, 1B, 1C, 4A, 4B)
7. Results from the 2023-24 World-Class Instructional Design and Assessment (WIDA) ACCESS English Language Proficiency Assessment (ELPA) indicated that, because of their excellent growth in speaking, listening, reading, and writing in English, 13.6% of our students exited the direct service portion of English learner (EL) programming and became Transition 1 (T1) students in the 2023-24 school year. In 2021-22, only 12.6% of students exited the EL program based on their WIDA scores, and in 2022-23, 15.9% of students exited EL services, the highest number in several years. Throughout the school year, transition (T1) students were monitored closely by our EL and general education teachers and may have received direct services as they became more academically proficient. As part of the Tennessee Every Student Succeeds Act (ESSA) Accountability Plan, another metric being monitored is the English Language Proficiency Assessment (ELPA) Growth Standard. It measured whether students made adequate annual progress on learning English, even if they are not yet ready to exit from direct EL services. In 2023-2024, the FSSD just missed meeting the AMO (Annual Measurable Objective) for ELPA growth because 58.9% of FSSD EL students met the criteria for demonstrating adequate annual growth on WIDA ACCESS, on par with the 59.1% in 2022-23. For the sake of comparison, 49.1% of FSSD EL students demonstrated adequate growth in 2021-22, which shows that the FSSD has been trending upward in recent years in ELPA growth. ELPA counts for 10% of school and district federal accountability calculations, and a 58.9% growth rate is just shy of an A in this regard. (1A, 1B, 1C, 3B, 4A, 4B)
8. Forty percent of federal accountability calculations for achievement also include the performance of historically underserved subgroups in ELA and math. In FSSD, our subgroups, including BHN (a combined group of students who are Black, Hispanic, or Native American), Economically Disadvantaged (ED), English learners (EL), and Students with Disabilities (SWD), achieved at the following *success rates* for the percentage of

students who scored at the proficiency levels of *Met* or *Exceeded Expectations* in tested subject areas: BHN: 34.4% in 22-23 & 32.0% in 23-24 // ED: 25.4% in 22-23 & 23.3% in 23-24 // EL: 31.6% in 22-23 & 23.7% in 23-24 // SWD: 15.6% in 22-23 & 14.0% in 23-24. While the state's official district accountability metrics for subgroups has not been released yet, the FSSD dipped slightly from the previous year in the success rate for each of the four subgroups that are categorized as historically underserved subgroups. For most tested subjects and grade levels though, these results did outperform the overall state subgroup results for 2023-24 assessments, which highlights the FSSD's commitment to excellence in teaching and learning for all. (1A, 1B, 4A, 4B)

9. As part of the Tennessee Accountability Plan under ESSA, the state also monitors a measure of the percent of students who are Chronically Out of School (COS). This is defined as students who miss at least 10% of the school year (approximately 18 absences in a school year). During the 2023-24 school year, 5.2% of FSSD students were COS, which revealed a very positive decrease in chronic absenteeism. This result was far below the district's AMO (Annual Measurable Objective) goal, and we even surpassed the double AMO goal of only 6.0% of students as COS. By contrast, for the 2022-23 school year, the COS rate in FSSD was at 6.8%, slightly up from the 6.3% in the 2021-22 school year. The shift from 6.8% to 5.2% students marked as COS underscores the ongoing efforts of schools and the district in working with families to ensure that students are present for school. (1B, 4A, 4B)

### ***High School Transition/Career Education***

10. FSSD eighth-grade students participated in the Junior Achievement Finance Park to address goals related to career exploration and financial literacy. Thirteen lessons were taught on campus leading up to a culminating simulation that took place at JA Finance Park. Students were also guided through the YouScience Career Interest Inventory to gauge their interests and aptitude, considering a wide range of career choices. Special emphasis was placed on the critical role a strong educational foundation plays as students contemplate potential career paths. School counselors reviewed career assessment results, guiding students as they chose corresponding exhibitors representing a wide range of career clusters. (1B, 3C, 4B)
11. FSSD eighth-grade students were invited to participate in tours of their zoned high school (Centennial or Franklin) in February. In previous years, nights for rising freshmen and their parents were held to provide essential information regarding the transition to high school. WCS school counselors provided a general overview of the high school credit system leading to graduation and outlined the upcoming registration process. FSSD and WCS counselors collaborated to determine registration dates and distribute registration materials. In preparation for high school counselor visits, Poplar Grove Middle and Freedom Middle School counselors assisted parents in assigning a registration time for students to meet with the high school counselor. Also in February, all FSSD eighth-grade students visited their zoned high school to attend College, Career and Technical Education Universal Day to preview all the CCTE classes and programs offered at Centennial and Franklin High Schools. (1B, 4A, 4B)
12. Centennial and Franklin High School counselors typically visit Poplar Grove Middle and Freedom Middle in February to provide eighth-grade students an overview of the high school curriculum. The appointments outline the process of obtaining teacher recommendations for high school classes, including honors and advanced placement offerings. Teachers of eighth-grade students completed class recommendation forms for each student, which were given to the high school counselor prior to registration day. Registration materials were distributed to each student, completed with parents, and returned for registration day. (4B)
13. In early March, the high school counselors held virtual conferences to register all eighth-grade students. Parents/guardians were required to participate in this conference between counselor and student, teacher recommendations were reviewed, necessary registration materials were confirmed, parent questions were answered, and a four-year high school curricular plan was completed. (4B)

14. In early March 2024, FSSD eighth-grade students visited the newly expanded Columbia State Community College Williamson County campus in small groups. During the tour, students heard about the classes and career paths offered at the college, community college life and resources, and explored the campus buildings and classrooms, including the recently built auditorium. In the health sciences classroom, students had the opportunity to practice intubating a “patient.” This visit was related to the section of the district’s REACH 2024 strategic plan that included strategies to provide middle school students with college campus, technical school or post-secondary experiences to strengthen student preparation for high school transition, community college, four-year university and/or career. Numerous FSSD school and district administrators and staff chaperoned this impactful learning event. (1B, 3C, 4B)

### ***District and School Improvement Plans***

15. The district improvement plan has continued to focus on improved student performance and activities to facilitate a minimum of one year’s academic growth in reading/language arts for each student. The district plan also included four other goals focusing on student well-being, support for ELs and SWDs subgroups, and improving academic achievement and growth in math, which has been more negatively impacted by the pandemic than other subject areas, both nationally and in the FSSD. Multiple district personnel developed the district improvement plan and are responsible for monitoring these goals. Parent input was provided on the plan through a diverse group of parents representing every FSSD school that gave feedback through a Google Form in the previous school year. We also solicited and received valuable feedback on district priorities through the strategic planning process in the 2023-24 school year, which further informed our ongoing goals. Schools were also required to complete a school improvement plan during the 2023-2024 school year. These plans were developed in collaboration with their school advisory councils and with support from the Teaching and Learning team. All plans were submitted to the district by the end of August of 2023. A district committee reviewed the school improvement plans and gave feedback, including items to revise or add. All school improvement plans were fully approved by the district by the end of September of 2023. The district improvement plan and all school improvement plans were submitted in InformTN, a state planning platform connected to ePlan, the TDOE website for Electronic Planning and Grants Management. (1B, 2E, 3B, 4A, 4B)

### ***Character Education***

16. Character Under Construction continued to serve as the district-wide vehicle for teaching nine core values, with one value designated for each month of the school year. The values are the pillars of Respect, Responsibility, Perseverance, Citizenship, Cooperation, Fairness, Caring, Courage, and Trustworthiness. Each school counselor, administrative team, faculty, and staff member placed concentrated attention on these monthly character traits and core values. Students were recognized each month for exemplary exhibition of these core values while they served as positive peer role models. (1B, 4B)
17. The FSSD continued to participate alongside WCS in its Be Nice initiative during the 2023-2024 school year. Be Nice complemented the counseling curriculum of bullying prevention and character education. Special events were planned at each school, student ambassadors were selected to participate in the Veterans Day Parade, and the board passed a proclamation declaring November 6-10 as Be Nice Week. Schools continued to emphasize the Be Nice philosophy throughout the year with various events and special assemblies. (1B, 4A, 4B)
18. Throughout the year, FSSD middle schools provided many opportunities for students to participate in service learning, a form of project-based learning in which academic goals were accomplished through community service events. Service learning is a powerful approach to teaching that provides students with authentic learning experiences in which they learn academic content in a real-world context. This approach helps to develop citizenship, responsibility, and many other positive character virtues. (1B, 4B)

19. Many schools have extra-curricular clubs that encourage service learning and character development. Some examples include the National Junior Beta Club (grades five-eight), Best Buddies, green teams, and student councils. (1C, 4B)

### ***Related Arts***

20. Students continued to expand and demonstrate their artistic talents in the multitude of outstanding related arts programs offered by the district. Special programs in related arts included Jump Rope for Heart/Hoops for Heart, Stimulating Maturity Through Accelerated Readiness Training (S.M.A.R.T.), Fitnessgram, Moore Elementary School's Annual Fourth Grade Walk to Wellness on the Natchez Trace, and the Orff-Schulwerk, Kodaly and Gordon music instructional approaches. (4A, 4B)
21. The FSSD was excited to continue the tradition of offering the Young Scholars Institute (YSI) during the summer of 2024. Approximately 544 students participated in YSI. The summer of 2024 was the 40th year that this enrichment and talent development program has served students in the local area. Whenever possible, this self-supporting institute gives financial awards to the schools that host YSI. A total of 12 scholarships were granted to students who would otherwise be unable to participate. (4A, 4B)
22. The FSSD was thrilled to continue to participate in a student art exhibit at the Frist Center for the Visual Arts in 2024. The Frist Art Museum generously provides vouchers for each family to attend during the date of the show so they can celebrate their student and see their artwork on display. The FSSD Art Exhibit was held January 13 – February 4, 2024. (4A, 4B)
23. The prominent display of student artwork in the director's office, on the district website, and at the central office and central office annex provided an opportunity for students, parents, and other visitors to view outstanding student work at non-school locations. (4B)
24. The FSSD School Board recognized students for various achievements at each in-person board meeting in support of the whole child teaching philosophy. In addition, each month a student artist was recognized at the board meeting for extraordinary work as selected by his/her art teacher. The work was also featured on the front of employee birthday cards. (4B)
25. FSSD middle schools offered a rich fine arts program, showcased through two theater facilities outfitted with professional quality sound and lighting. Students were provided opportunities to participate in visual and performing arts, band, strings, drama, and chorus via major drama productions, musical concerts, performance contests, and art exhibitions during the 2023-2024 school year. Students also participated in special events hosted by the city of Franklin such as the Christmas tree lighting and the Veterans Day Parade. The FMS orchestra had seven students selected for the Williamson County Honor Orchestra, and five selected to participate in MidState Honor Orchestra. (3C, 4A, 4B)
26. FSSD elementary school students were provided with a true "whole-child" education, with related arts courses including physical education, art, music, computer, and QuaverMusic for students in grades K-8. (4A, 4B)
27. The artwork of 10 students was selected to represent Moore Elementary School at the Frist Art Museum at its annual District Art Show. Additionally, for the 9th annual Fine Arts Night, all MES students had the opportunity to showcase their artwork to members of the school and local communities as well as to family members. The owner of Artome Art Shows, based in Georgia, even came to observe MES Fine Arts Night to gain insights on the success of this annual event. Four Moore Elementary students showcased artworks at the Williamson County Fair, including two ribbon recipients. (4B)
28. In February 2024, 28 Freedom Intermediate School students were selected to perform as part of the Middle Tennessee Vocal Association (MTVA) Elementary Honor Choir, which represents grades 4-6. Approximately 600 students from all over Middle Tennessee auditioned for the honors choir, with only 130 students selected to

perform. For the seventh year in a row, Freedom Intermediate had more students selected for the choir than any other school in the region. (3C, 4B)

29. Two Freedom Middle students earned highly acclaimed spots in the Middle Tennessee School Band and Orchestra Association (MTSBOA) MidState Honor Band. Five students from Freedom Middle and Poplar Grove Middle also performed in the Williamson County Middle School Honor Band. These groups performed in February 2024 at the FSSD PAC with other top musicians in Williamson County Schools. (4B)
30. Nine Freedom Middle School students were selected to perform as part of the Williamson County Middle School Honor Choir in October 2023. Additionally, five students from both FSSD middle schools performed as part of the Middle Tennessee Vocal Association Middle School Honor Choir. The performance event was held in Murfreesboro in February 2024. (4B)

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

31. A document titled *District Required Rt<sup>2</sup> Assessments* was distributed to all administrators and teachers as a means of providing consistency and accurate communication regarding universal screening measures and progress monitoring across the district. (1A, 1B)
32. STAR Reading Enterprise was used as a universal screening measure in grades 6-8, as well as to progress monitor students receiving Tier 2A intervention in grades 5-8. (1A, 1B)
33. aimswebPlus was used as a universal screening measure in grades K-1, as well as to progress monitor students receiving all levels of intervention in grades K-8 and Tiers 2B and 3 interventions in grades 3-8 (*as appropriate*). aimsweb was used to progress monitor math in grades 2-8. (1A, 1B)
34. i-Ready was used as a universal screening measure for math in grades 2-8 and for reading in grades 2-5. (1A, 1B)

# District-Wide Professional Learning

In partnership with each school and its data-driven school improvement plan, the Teaching and Learning team identified and provided professional learning experiences to support student learning. Professional learning during the 2023-2024 school year focused on the following areas, divided into sections for (1) Teacher and Staff and (2) Administrative.

## *Teacher and Staff Professional Learning*

1. District-wide, grade-level, and content-area Professional Learning Communities (PLCs) and Professional Learning Teams (PLTs) continued to evolve to effectively guide school teams in better meeting the needs of all learners. Teachers reviewed data, created and/or revised common assessments, and planned for instruction. In 2023-2024, these PLCs/PLTs continued to focus discussions on the instructional refinements related to the Tennessee Academic Standards in math, ELA/literacy, social studies, and science. In addition, teachers discussed effective strategies that were used with students in need of intervention support. Art, music, accelerated learning, world language, EL, computer lab, library media, and physical education teachers met in content specific, district-wide collaborations to deepen content knowledge and to develop strategies in their areas. (1B, 2E)
2. Teachers of students with disabilities attended a variety of sessions focused on autism, effective behavior strategies for disruptive students, mental health issues, Certified Restraint Training, TN Pulse, occupational and physical therapy strategies, positive behavior support, Imagine Learning, SPIRE, Lindamood-Bell, Wilson Reading, compliance monitoring, and legal issues. In addition, special education (SPED) teachers met in school as well as grade-level district teams to plan for successful student transitions to the next grades within our district. The district continued a monthly district-wide collaboration with SPED representatives from each school to share specific special education concerns and issues. (1B, 2E)
3. The FSSD Enhancing the Quality of our Introductory Professionals (EQuIP) program, which spans three years, provided ongoing support for beginning and new teachers by facilitating a smooth transition to the FSSD community. Each new teacher was assigned a mentor and attended professional learning sessions designed to fit his/her needs. Designated instructional technology sessions, training over district-adopted curriculum, and introductions to district supervisors are incorporated during EQuIP each year. (1B, 2D, 2E, 3D)
4. Teachers of ELs were members of a district EL collaborative team that worked with school-level teams to share instructional strategies aligned to best practices focused on the growth of students' content knowledge and English proficiency. In addition, EL teachers attended professional learning at the state and regional levels, learning effective practices to use in instruction. (1B, 2E, 3E)
5. On August 1, FSSD's Opening Day, a welcome event for all FSSD educators and staff was held for the first year in the new FSSD Performing Arts Center. The keynote speaker was Dr. Marcia Tate. Dr. Tate is the former executive director of professional development for the DeKalb County Schools and is a former teacher, reading specialist, language arts coordinator, and staff development director. As an educational consultant, she has taught over 500,000 administrators, teachers, parents, and community leaders throughout the world and has authored eleven books, eight of which are included in the best-selling Worksheets Don't Grow Dendrites series. Dr. Tate received her bachelor's degree at Spelman College, a master's at the University of Michigan, a specialist degree in educational leadership at Georgia State University, and a doctorate in education at Clark Atlanta University. The focus for the remainder of the day of professional learning centered around new curricular resources, district collaborative planning time, and campus professional learning community time. Teachers, paraprofessionals, and other staff engaged in the various professional learning opportunities to equip them for the upcoming school year. (1B, 2E, 3E)

6. Once each quarter, the associate director of schools for teaching and learning and the curriculum and professional learning supervisor met with a team of teachers, paraprofessionals, other educators and support staff, and administrators at every school to discuss data and request input regarding professional learning and other issues and needs during “Discuss & Designs” (formerly “Lunch & Learns”). The goal of the Discuss & Designs is to have a truly open and collaborative process to tailor professional learning to the needs of students and teachers, with optimal student learning as the result. Beginning in the 2016-2017 academic year, school administrators could schedule these meetings later in the day. During the 2017-2018 year, the format of the Discuss & Designs was expanded to focus on curricular supports in the second quarter. Discuss & Designs for quarters one and three continued to center on professional learning needs. Based on feedback, the 2019-2020 year brought the option for schools to schedule these collaborations at various times during the school day, not just the typical lunch hour or during the late afternoon. Due to the pandemic and the resulting need to socially distance, several Discuss & Designs in the 2020-2021 and 2021-2022 school years were held via Zoom. The 2022-2023 school year brought a return to all Discuss & Designs being held in person, at the school sites. During the 2023-2024 school year, the choice to forgo an in-person Discuss & Design for the second quarter round of meetings and instead provide input via a Google Form was instituted. Several schools exercised this new option. (2E, 3E)
7. Online courses were made available to teachers through the Association for Supervision and Curriculum Development (ASCD) and The New Science of Learning/*Fast ForWord*. Topics included working with students of poverty, autism, dyslexia, literacy, questioning and academic feedback, best practices for small group instruction, rigor, differentiation, performance-based assessment, and strategies for instructing ELs and students with special needs. These rich, multiple-hour sessions for teachers were accessible any time and allowed teachers to learn at their own pace and in their preferred location. (1B, 2D, 2E, 3C, 3E)
8. Universal screening and progress monitoring assessments were used to identify students’ learning needs. Teachers were provided support from coaches, and PL when needed, in using assessments such as aimswebPlus, STAR Reading Enterprise, i-Ready Math, and i-Ready Reading to determine student progress and effectiveness of instruction and intervention. (1B, 2E, 3E)
9. The math and ELA instructional coaches continued to meet with teachers to provide professional learning based on student data and centered on best practices in instruction. (1B, 2E, 3E)
10. Learning opportunities were provided for teachers of high-achieving students. Six accelerated learning teachers participated in the Tennessee Association for Gifted Conference at Columbia State Community College. (1B, 2E, 3E)
11. Grades K-5 teachers received professional learning to support STEM (science, technology, engineering, and math) education from their district-adopted resources. Additionally, teachers received professional learning titled STEAM Challenges for the Inquiring Minds to support their STEM efforts. (1B, 2E)
12. The district continued to provide ongoing support for the National Board-Certified Teacher (NBCT) candidates. No teachers began the National Board pursuit during the 2023-2024 year; however, five teachers continued working on National Board Certification. In 2023-2024, FSSD had a total of 50 employees receive a supplement based on their National Board Certification. A total of 25 teachers, three school counselors, four speech language pathologists, three school psychologists, three behavioral specialists, one interpreter, and one occupational therapist received the full, board-approved \$4,000 per year supplement. Six teachers, four speech language pathologists, and two school psychologists received a prorated supplement during the 2023-2024 school year based on their work calendar and/or their certification dates. These supplements were one element of the FSSD Differentiated Pay Plan. (1B, 2D, 2E, 3E)
13. Individual schools coordinated site-based professional learning initiatives. School administrators and teachers frequently led professional learning activities based on needs identified through school achievement and growth

data. This occurred during the summer, on school professional learning days, in the afternoon on the early dismissal days, and during faculty meetings. (1B, 2E, 3E)

14. Music and art teachers participated in state and national learning opportunities. Teachers attended the Tennessee Arts Academy and the Tennessee Music Educators Conference to stay informed about national trends and best practices in the arts. In addition, these teachers participated in ongoing PLTs and targeted professional learning opportunities that focused on enriching content and pedagogical knowledge. (2E)
15. Physical educators participated in state and local learning opportunities. These teachers participated in sessions provided by the Tennessee Association for Health, Physical Education, Recreation, and Dance (TAHPERD) and the American Council of Sports Medicine. Teachers also worked together in vertical teams to focus on implementation of the physical education curriculum in the district. Additionally, these teachers took part in targeted professional learning sessions on topics such as Fitnessgram, NFL PLAY 60, and the Progressive Aerobic Cardiovascular Endurance Run (PACER). (2D, 2E)
16. All school-level administrators have been trained in the Tennessee Educator Acceleration Model (TEAM) and certified to evaluate educators. Additionally, seven district-level teaching and learning members have been trained in TEAM and certified to evaluate educators. The director of schools and the associate director of schools for teaching and learning have been trained and certified to evaluate school-level administrators. (1B, 2E, 3E)
17. The supervisor of special populations, five school psychologists and several district administrators attended the TAASE (Tennessee Association of Administrators of Special Education) Legal Conference from December 4-6, 2023. This annual conference focused on current legislation impacting special education. The administrators attending this conference shared the information with other administration, the site-based academic behavior support team (ABST), and special education teachers at their school sites. (2E)
18. The early childhood education collaborative team met monthly, allowing the special education preschool and voluntary pre-k teams to work collaboratively on the commonly used Teaching Strategies Creative Curriculum. (1C, 2E)
19. FSSD's speech/language pathologists, special education teachers, occupational therapists, and special education supervisor attended the 17<sup>th</sup> annual Tennessee Association of Assistive Technology (TAAT) Conference from November 30 through December 1 at the Marriott Cool Springs in Franklin, TN. In the school setting, assistive technology services and/or adaptive devices help students with disabilities compensate for limitations and/or develop skills that are necessary for independent functioning at home and school. Many of our students access assistive technology to increase their functional capabilities, including basic communication for our non-verbal students. Assistive technology devices can range from "low technology" items like pencil grips, markers, or paper stabilizers, to "high technology" items such as iPads with specific apps, voice synthesizers, Braille readers, voice activated computers, or GoTalk devices. (1C, 2E)
20. Through EQuIP, new teachers received training on accessing employee resources, board policies, social media guidelines, and district digital resources. Social media and electronic access, as well as federal, state, and local privacy and protection laws regarding students, were covered during EQuIP in July 2023. (1B, 2D, 2E, 2F, 3D, 3E)
21. Teachers were provided professional learning on multiple occasions to support their understanding of the Tennessee Academic Standards in math, English language arts, science, social studies, world languages, computer science, and fine arts. (1B, 2D, 2E)

22. FSSD professional learning opportunities included the following:
- a. Instructional technology courses:
    - o Throughout the school year, instructional technology specialists supported educators and provided additional professional learning to teachers utilizing digital programs such as Google Workspace for Education, Newsela, and i-Ready. These sessions took place in conjunction with virtual trainings provided by vendors. (1B, 2D, 2E)
    - o Each year the instructional technology specialists (ITSs) lead training for all new teachers during EQuIP. This day-long training focuses on the many aspects of the district's technology offerings. The time is spent covering topics from how to request support for troubleshooting to the vast resources provided by the district. This valuable time also ensures teachers can sign into their varying accounts and are comfortable with the district-provided digital resources. (1B, 2D, 2E)
    - o The building-level instructional technology leaders program continued to serve a valuable purpose to individual schools. These educators provided immediate support in instructional technology for their peers throughout the year and ensured their schools fulfilled the requirements for the Common Sense Schools certifications. The instructional technology specialists met with the building leaders twice throughout the 23-24 school year, once in the fall and once in the spring, to ensure they are up-to-date and comfortable with all resources and responsibilities. (1B, 2D)
    - o Promethean training was provided throughout the year as new ActivPanels were installed in buildings. (1B, 2D)
    - o GoGuardian is a digital safety and efficiency resource that was adopted by the FSSD in the fall of 2020. Since then, continued work with teachers on integrating this platform into their daily routines has been provided by the instructional technology specialists. (1B, 2D)
    - o With the transition from Microsoft Exchange to Gmail district-wide, the instructional technology specialists provided three professional learning sessions in June for all staff. Participants explored the updates in Google for the 2023-24 school year. This includes Gmail as the replacement for Microsoft Exchange. Time was spent exploring Gmail, Google Calendar, and Google Meet. In addition, participants set up two-step verification for their Google accounts. As a culminating activity, participants received suggestions on organizing their Google Drive, and time was allotted to put these suggestions into practice. (1B, 2D)
  - b. K-8 ELA teachers received continued support around the ELA district-adopted resources on district professional learning days and on various other dates throughout the school year, including during campus PLTs as needed. Additionally, paraprofessionals and new teachers received training in 95 Percent Core Phonics, 5th - 8th grade ELA educators received training in Newsela, and K-5 ELA educators received training in i-Ready Reading. All these sessions provided support for the ELA district-adopted resources and accompanying digital platforms to prepare teachers to effectively use these new resources with their students. (1B, 2D, 2E, 3B, 3E)
  - c. Various professional learning opportunities around social-emotional learning (SEL) were provided to our staff throughout the year. In January 2024, Dr. Joelle Hood provided a training for all staff titled *Get Curious, Not Furious: Brain-Based Prevention & Intervention Strategies to Address Challenging Behaviors*. (1B, 2D, 3C, 3E)
  - d. K-8 math teachers received support around the newly adopted mathematics district-adopted resources on district professional learning days and on various other dates throughout the school year, including during campus PLTs as needed. K-4 teachers received professional learning in i-Ready Classroom Mathematics, 5th and 6th grade teachers received professional learning in TN Reveal, and the 7th and 8th grade teachers received professional learning in Big Ideas Mathematics. All these sessions provided support for the math district-adopted resources and accompanying digital platforms to prepare teachers to effectively use these new resources with their students. (1B, 2D, 2E, 3B, 3E)
23. The district continued to focus on positive behavior and provided guidance on critical features within each tier. Grades 5-8 utilized Bloomsights to collect information about student wellbeing. Students completed a behavior survey several times per year. Teachers, administrators, and counselors can utilize this information to make decisions for students. (1B, 2E, 2F, 4B)

24. FSSD behavior consultants, the FSSD autism consultant, and one special education teacher attended the Tennessee Association for Behavior Analysis (TABA) Conference November 9-10, 2023. The conference provided information and resources to enhance the understanding of behavior analysis in academic and natural environments and advanced the awareness, development, and access to the practice of behavior analysis. (2E, 2C, 4B)
25. During the 2023-24 school year, the FSSD Special Education Department continued revisions and updates to the *FSSD Special Education Procedures Manual*, a guide that provides FSSD special educators the resources to implement required procedures and understanding of the steps needed to implement a legal and appropriate educational plan for students with disabilities. (2E, 3B, 3C, 3E, 4B)
26. In keeping with the Individuals with Disabilities Education Act (IDEA), school districts are required to provide training for anyone who must isolate or restrain a child in an emergency situation. During the 2023-24 school year, FSSD provided training through the Certified Restraint Training program to our personnel in both verbal and non-verbal de-escalation, as well as physical restraint. The district trained approximately 50 individuals in June and continued to offer additional training throughout the 2023-24 school year. The company, CRT, certified two of our district-wide consultants to continue this training throughout the year as needed. This training equips administrators, teachers (general education and special education), paraprofessionals, and other staff members to provide skills, confidence, and the effective framework needed to safely manage and prevent difficult behaviors. (2E, 3B, 3C, 3E, 4B)
27. Five of the FSSD speech-language pathologists (SLPs) participated in a two-day virtual training August 1-2, 2023, through the Vanderbilt Bill Wilkerson Center. This event was a statewide conference for SLPs to train and to network on current practices in speech and language concerns for students with disabilities. (1B, 2D, 2E, 3E, 4B)
28. Two FSSD educational interpreters, one FSSD deaf education teacher, one special education preschool teacher, and one general education teacher participated in the Tennessee School for the Deaf and Partners 2024 Statewide Conference for Families, Professionals, and Community: Building Stronger Connections for Deaf, Deafblind, Hard of Hearing, and Deaf Plus Children and Families in Nashville, TN at the Tennessee School for the Blind, January 19-20, 2024. This conference helped to promote the academic outcomes of deaf and hard-of-hearing students, enabling them to reach their maximum potential and become productive members of the deaf community and society. (1B, 2E, 3E)
29. FSSD counselors were provided with professional learning focusing on equity, diversity, and inclusion, and the intersection of school counselor lessons aligned with the American School Counselor Cultural Adaptations of a Multicomponent Positive Psychology Intervention for Middle School Students, Transforming How Schools Support Students and Families Experiencing Mental Health Disruptions, Sensory Processing, Emotional Regulation, Executive Functioning and Trauma: Brain-based Classroom Strategies, Specific Learning Disability Evaluation and Eligibility Considerations, Introduction to the Tests of Dyslexia, Advocating for School Mental Health and Psychology in Legislation, and Intellectual Disability Evaluations and Considerations. (1B, 2E, 3E)
30. School librarians attended the Tennessee Association of School Librarians conference in Murfreesboro in the fall of 2023. This conference allowed our library media specialists to collaborate and learn with other school librarians across the state of Tennessee. (1B, 2E, 3E)
31. Through EQuIP, newly hired special education teachers received training on writing compliant/effective IEPs, information on important points to keep in mind before, during and after IEP meetings, a review of the FSSD Special Education Procedures Manual, and training on TN Pulse. (2D, 2E)
32. An FSSD educational interpreter participated in an online training “Visual Phonics for Interpreters on October 17, 19 and 24, 2023. The training focused on providing a multi-sensory strategy to assist in teaching reading,

language, and writing skills for deaf and hard-of-hearing students. The training emphasized the importance of the entire educational team - teacher of the deaf, mainstream teacher, speech-language pathologist, educational interpreter, and parents - working together to ensure consistency in delivery of language and communication. Visual Phonics is a tool that will enable effective interpretations of lessons that previously seemed impossible to effectively convey. (1B, 2E, 3E)

33. Five FSSD school psychologists participated in the Tennessee Association of School Psychologists (TASP) fall conference from September 18-19, 2023 in Brentwood, TN. The event focused on Cultural Adaptations of a Multicomponent Positive Psychology Intervention for Middle School Students, Transforming How Schools Support Students and Families Experiencing Mental Health Disruptions, Sensory Processing, Emotional Regulation, Executive Functioning and Trauma: Brain-based Classroom Strategies, Specific Learning Disability Evaluation and Eligibility Considerations, Introduction to the Tests of Dyslexia, Advocating for School Mental Health and Psychology in Legislation, and Intellectual Disability Evaluations and Considerations. (1B, 2E)
34. FSSD special educators participated in an ADHD: How to Get from Affliction to Gift webinar. The webinar focused on a description of ADHD not exclusively as a disorder but as a way of being in the world, with advantages and disadvantages. The elements of diagnosis that schools and testing agencies usually want to see were presented. Participants discussed the various treatments, referred to as methods of identifying and unwrapping the gifts embedded in ADHD, while also addressing the often severely negative symptoms. The emphasis was placed on the positive because a person builds the best life by spending more time and energy developing his/her strengths rather than trying to remediate his/her limitations. (1B, 2E, 3E)
35. FSSD occupational therapists participated in Advancing School-Based Therapy: Evidence-Based Practice for Improving Sensory and Motor Issues, at the Hilton Garden Inn in Franklin, Tennessee. This conference focused on hands-on strategies to immediately improve a student's functional ability within the school environment, improve comfort and confidence in providing sensory strategies and appropriate adaptive equipment, improve communication with school staff and parents, and provide staff training related to therapy and becoming more proficient at writing IEPs and functional achievable goals. (1B, 2E, 3E)
36. FSSD special educators participated in the 3rd Annual Autism Spectrum Virtual Conference on April 20, 2024. The focus of the conference "Together We Can Make a Difference" placed emphasis on high-impact education and vocational training for special needs students, emphasizing ASD. (2E)
37. FSSD special educators participated in Practical Behavior Approach Course through Autism Helper. This course was designed to help successfully reduce problem behaviors and improve cooperation, independence, and engagement of children of all ages. Participants learned how to prevent problem behaviors and respond effectively when negative behaviors occur while building essential positive skills. Participants also discovered how a child's diagnosis, history of trauma, and sensory needs impact behavior and the strategies used. (1B, 2E)
38. FSSD school psychologists participated in the Tennessee Association of School Psychologist Spring Institute on April 13, 2024 at the Metro Nashville Employee Wellness Center in Berry Hill, TN. The focus of the institute was on Trauma Informed De-escalation and Burnout, Compassion Fatigue, Secondary Traumatic Stress, and Vicarious Trauma. (2E)
39. Continuing a district-sponsored leadership development initiative, two teacher leaders spent a full year in the FSSD's aspiring leaders professional learning opportunity. Called the FSD Leadership Internship Program, this year-long opportunity is for qualified individuals who wish to develop their leadership capacity and eventually pursue a career in school leadership. Participants were provided with experiences designed to foster leadership for school improvement, collaboration, and community engagement, and provide a window into the world of school leadership. Many topics are explored throughout the year, such as teacher evaluation, principal/assistant principal evaluation, PLCs, community/parent relations, special education, discipline, safety, attendance, recruiting/hiring, finance, data analysis, and personnel issues. (2E)

## *Administrative Professional Learning*

40. FSSD administrators continued to participate in focused professional learning activities and attended, presented sessions for, and/or won awards at numerous professional learning conferences, including but not limited to: the Learning Forward Annual Conference 2023 in Washington, D.C., the Tennessee Association for Administrators in Special Education (TAASE) Conference, Results Coaching Global, the Tennessee Principal Association Conference, the Middle Tennessee Educational Technology (MTETA) Summer Institute, the TDOE Federal Programs Institute, the Middle Tennessee Special Education Supervisors Institute, various Solution Tree PLCs at Work Institutes, the School Counselors and Administrators Institute, the Tennessee Data and Attendance Supervisors Conference, the Arivett Law Legal Education Conference, the National School Public Relations Association Conference, the Tennessee School Boards Association (TSBA) Leadership Conference 2023, the Consortium of State School Boards Association (COSSBA) Annual Conference in Dallas, TX, the Future of Education Technology Conference (FETC) in Orlando, FL, the Tennessee Association of Federal Programs Administrators Conference, the Visible Learning Institute in Lexington, KY, the Aircraft Owners' and Pilots' Association (AOPA) High School STEM Symposium in Dallas, TX, and the Tennessee Educational Technology Association (TETA) -Tennessee Educational Technology Conference (TETC) in Murfreesboro, TN. Professional learning sessions on the following topics were the focus for the 2023-2024 year: Tier I instruction, authentic and consistent implementation of the PLCs at Work approach, data analysis and timely application of resulting strategies, personal and social competencies, and continuing to ensure a sense of belonging for *all* students and staff in the district, (1B, 3E)
41. The director of schools and the associate director of schools for teaching and learning were certified as Tennessee Educator Acceleration Model (TEAM) Administrator Evaluation Observers through the Tennessee Department of Education and continued to utilize the TEAM model to evaluate principals and assistant principals. (2E)
42. Administrators continued to utilize TEAM to evaluate all licensed educators. Using this evaluation model to identify individual teacher strengths, as well as areas to strengthen, enables professional learning needs for teachers to be identified, planned, and implemented. Using the TEAM model and data from their campus, administrators can determine potential school-level professional learning needs. Additionally, principals engaged in healthy conversations about the TEAM model to refine and sharpen their practice and skills in this important area during leadership meetings, school walk-throughs, and informal discussions. (2E)
43. TNCompass, the teacher evaluation documentation system, continued to offer various reports and information to administrators, teachers, and district personnel. School and district-level administrators reviewed data throughout the 2023-2024 TEAM evaluation process to determine trends in reinforcements (strengths) and refinements (areas to strengthen). By evaluating these data, the district was able to differentiate professional learning to meet more teachers' needs. (1B, 2E)
44. District administrators received routine support, training, and updates regarding Response to Instruction and Intervention (RtI<sup>2</sup>) and dyslexia during leadership retreat, leadership meetings, and staff meetings. The district RtI<sup>2</sup> team met to evaluate RtI<sup>2</sup> components, behavior additions, expectations, and progress. (1B)
45. From August 22-25, 2023, the FSSD special populations supervisor, special populations administrative assistant, student performance and federal programs supervisor, and Teaching and Learning administrative assistant attended the Federal Programs Institute at Music City Center, Nashville, TN, an institute for special education supervisors and federal program supervisors. The event was sponsored by the TDOE. (2D)
46. The supervisor of special populations is a member of the Middle Tennessee Supervisors of Special Education Study Council. This group, consisting of the Mid-Cumberland and South-Central supervisors in special education, meets monthly to network and support each other in all areas of special education. (2E)

47. The FSSD Student DEI Panel, which was first held in July 2021 to garner feedback from rising ninth-grade students (recently graduated from the FSSD) regarding the following questions:
- What should we keep doing?
  - What should we stop doing?
  - What should we start doing?
- convened with a new group of students in July 2023. As has become the custom, Teaching and Learning members and the leadership team reviewed the feedback and incorporated it into their daily school and department practices. For example, because of input from the student panel, schools streamlined and clarified the process for students to meet with school counselors. (1B, 3B, 3E)
48. The FSSD Admin (formerly Assistant Principals' (AP)) Cohort is now part of the district culture, and the group met throughout the 2023-2024 year for focused learning and collaboration. Led by Dr. Decker, school administrators new to their roles engaged in a book study and participated in focused conversations with district administrators and other staff to enhance their leadership skills and further familiarize themselves with the district's policies and procedures. Topics covered in the admin cohort collaborations included best practices in hiring, employee leave, updates from the Food and Culinary Services department, i-Ready information, resources and reports, student searches, schema and rigor in instruction, alternative (alt) text for digital settings, and social media resources for faculty. (1B, 2D, 2E)
49. In July 2023, school administrators attended the annual summer safety administrator training, facilitated by Safety Supervisor Celby Glass. The agenda included topics such as fire and life safety, front office screening, new school safety legislation, presentation from the Williamson County Sheriff's Office Criminal Investigative Division, and safety procedures and projects. (2D)
50. From October 31-November 3, 2023, the special populations supervisor attended the Supervisors of Special Education Conference at Paris Landing State Park. (2D)
51. On July 18, 2023, the special populations supervisor and special populations administrative assistant attended the training on TN Pulse, a free, standardized, web-based platform for school districts that serves as the state's system of record for student learning plans, including Individual Education Programs (IEPs) and 504 plans for students with disabilities, Individual Learning Plans (ILPs) for English learners, and ILP-D plans for students with characteristics of dyslexia. (2E)
52. On September 11-12, 2023, the special populations supervisor attended the Arivett Law Education Conference in Franklin, TN. Topics included special education case law, legislative updates, Child Find obligations, Section 504, ABA behavioral services, school refusal, and evaluations and eligibility determinations. (2D)
53. On April 11, 2024, the special populations supervisor attended the Tennessee Association of Administrators in Special Education (TAASE) Spring Legal Conference in Murfreesboro, TN. Special education supervisors received valuable information from attorneys on disciplining students with disabilities, Tennessee legislative decisions, and top legal cases. (2E)

# Academic Programs and Extended Learning Opportunities

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

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

1. Schools in the district continued administration of the assessment titled “Fitnessgram” to benchmark and progress monitor K-8 students to determine students' fitness levels based on what is optimal for good health. The assessment included a variety of health-related physical fitness tests that measured aerobic capacity, such as muscular strength, muscular endurance, flexibility, and body composition. Scores from these assessments were compared to Healthy Fitness Zone® standards to determine students' overall physical fitness and suggest areas for improvement when appropriate. (1B, 2E)
2. The district continued tutoring for third-grade students who were non-proficient in reading as measured by aimswebPlus and i-Ready Reading. With the support of the United Way Raise Your Hand program, each elementary school provided after-school tutoring for third grade non-proficient students. (1B)
3. The district utilized universal screening and progress monitoring assessment software (aimswebPlus, STAR Reading, i-Ready Math, and i-Ready Reading (3rd-5th)) for students in grades K-8 that reflect the curricular standards and assist teachers in identifying student academic strengths and weaknesses, as well as developing appropriate interventions for the response to intervention process (RtI). (1B)
4. District social workers, school counselors, the autism consultant, and the behavior consultant provided instructional, social-emotional, and behavioral supports that removed barriers to learning. These critically important services afford students the opportunity to maximize their academic learning potential. (1B, 2E, 3C)
5. The FSSD continued to contract with textbook vendors that offer digital resources for students to access at school or at home. (1B, 2E, 3B)
6. Web-based programs such as Screencastify, Kami, aimswebPlus, Renaissance STAR, i-Ready, Destiny, Accelerated Reading, Tennessee Electronic Library, YouScience, Learning.com, Imagine Learning, ReadLive, Google Workspace for Education, and Discovery Education continued to support individualized instruction and assessment. Administrative programs utilized throughout the district included Frontline, Destiny, Skyward Business and Skyward Educator (student information system). Routine updates are provided for these instructional programs. (1B, 4B)
7. In March 2019, the State Board of Education passed a law requiring districts to provide parents of students with IEPs a draft document of the IEP 48 hours prior to any IEP meeting called by the district. FSSD continues to contract with the Public Consulting Group (PCG - developers of TNPulse) to use a parent portal for this purpose. When a draft IEP is created, the parents receive a link to access their child's IEP documents as they choose. The parents or guardians may review the draft IEP 48 hours prior to the meeting to have more meaningful parental participation in all IEP meetings. (4A, 4B)
8. The FSSD maintained a Google domain and provided continuous teacher training for integration of Google Workspace for Education in grades K-8. This domain continued to provide students with FSSD Google accounts, allowing for individualized instruction and activities to support learning and extend opportunities for digital literacy. (1B, 2D)

9. The FSSD's highly successful 2024 Summer Learning Camp (SLC) included three summer learning programs (summer learning camp, learning loss bridge camp, and a mini-camp that focused on Science, Technology, Reading, Engineering, Arts, and Math (STREAM)). Each component of this summer programming was required by the January 22, 2021, Tennessee Learning Loss and Remediation and Student Acceleration Act. Per this legislation, districts are required to first enroll priority students in the camps before opening enrollment to all students.

As stipulated by the Learning Loss legislation, the following students are considered priority:

- Scored below proficient in math or ELA on the most recent TCAP
- Scored below proficient in math or ELA on a winter 2022 district universal screener
- Eligible for Temporary Assistance for Needy Families (TANF) [for the purposes of the Summer Learning Camp program, students who are Economically Disadvantaged (ED)]

Camp attendance was not required but was highly encouraged. Though the FSSD has traditionally offered middle school summer school for students recommended by teachers, for now, the middle school summer school program has been incorporated into Summer Learning Camp. In 2024, rising kindergarten students were served for the first time in Summer Learning Camp. I think this should be 2023. Please double-check me.

Preparation and ongoing support for the SLC were most definitely team efforts by various FSSD district administrators and staff. Members of Teaching and Learning (T&L) secured and organized curricular resources, both digital and in hard copy form, and updated pacing guides at all grade levels in both reading and math. These materials focused the four weeks of the camp on the essential standards to be covered. Teachers implemented our district-adopted resources along with several additional supplemental pieces. The STREAM Camp resources were from Defined Learning. The instructional resources for classroom and intervention instruction are detailed below:

- PK-2 ELA and Math (Rising K - Rising 3rd)
- 95% Phonological Awareness (Rising K)
- 95% Booster Tune Up with handwriting practice (Rising 1st-3rd)
- 95% Summer School Booster Bundle (Rising 1st-3rd)
- Imagine Learning (Rising K only)
- i-Ready Reading (Rising 1st-3rd)
- i-Ready Math (Rising 1st-3rd)
- Read Aloud Library: Vocabulary and Listening Comprehension (Rising K-2nd)
- SRA Vocabulary Workshop (Rising 3rd)
- Moving With Math (Rising K-3rd)
- STREAM – Defined Learning Resources
  
- 3-4 ELA and Math (Rising 4th - Rising 5th)
- ELA Wonders and Magnetic Reading (Rising 4th-5th)
- SRA Vocabulary Workshop (Rising 4th-5th)
- 95% Core Phonics - 3rd Grade Kit (Rising 4th only)
- Rewards Intermediate (Rising 5th only)
- Moving With Math (Rising 4th - 5th)
- i-Ready Reading (Rising 4th - 5th)
- i-Ready Math including Fluency Flight (Rising 4th-5th)
- STREAM – Defined Learning Resources
  
- 5-8 ELA and Math (Rising 6th - Rising 9th)
- Each grade level's adopted ELA resource (Rising 6th: Open Up; Rising 7th: myPerspective; Rising 8th-9th: StudySync)
- SRA Vocabulary Workshop (Rising 6th - 9th)
- i-Ready Reading (Rising 6th)
- Newsela (Rising 7th-9th)

- Intervention: Rewards Intermediate (Rising 6th-7th)
- Intervention: Rewards Secondary (Rising 8th-9th)
- Moving With Math (Rising 6th-9th)
- iReady Math (Rising 6th-9th)
- STREAM – Defined Learning Resources

T&L also provided tools, guidance, and knowledge related to SLC registration and student information procedures, safety (including three drills), personal and social competencies, behavior supports, technology (including WiFi access and devices), state-required assessments administration and analysis, parent/guardian communications, social media, accommodations for students with disabilities, and more. The resourceful Finance and Administration team contributed in multiple, indispensable ways, as well, including with bus transportation, maintenance/custodial services, hiring, payroll, and other human resources items. Many FSSD Central Office/Central Office Annex personnel were an integral part of these efforts.

We take pride in the fact that SLC served 422 students during full days from June 3-27 with the ultimate goal of maximizing achievement in math and reading, but also that these young people attended physical education and music classes, had time for social interactions with both familiar and new friends and educators, and learned with the soulful and sweet therapy dogs Starr (from Liberty Elementary) and Alma (from Poplar Grove Middle) by their sides. Further, two SLC administrators, 58 teachers, 24 paraprofessionals, one parent liaison, one nurse, a receptionist, and a school counselor devoted their considerable expertise and compassion to ensuring SLC was an effective and memorable experience for everyone involved. (1B, 3B, 3C, 3E, 4B)

10. School-based programs, materials, and resources for gifted students continued to support the academic and social-emotional growth of our students with intellectual giftedness. In addition to their responsibilities for accelerated learners, accelerated learning teachers in each building supported these students. (1B)
11. FSSD continued to fuel the growth of students and teachers with instructional coaches at every school focused on English language arts and mathematics. School-level reading and math coaches, as well as the district reading and RtI<sup>2</sup> coordinator, were employed to better support academic programs and curriculum. (1B, 3B)
12. Each school utilized their Academic and Behavior Support Team (ABST) to support teachers and students. The ABSTs met on a scheduled basis to discuss students with academic or behavioral concerns. These multi-disciplinary teams assisted teachers in reviewing the success of interventions and determining how to proceed. Summaries of each student meeting, including next steps, were sent to parents. (1B, 3C, 4B)
13. The FSSD Honors Program successfully served approximately 550 students in grades 5-8 throughout the 2023-24 school year. Rising fifth through eighth graders who met established academic guidelines set by the district's administrative honors committee were eligible to participate. The district team created and shared an honors program information presentation in January 2024 for parents of all grade levels to provide a description of the program and details about qualifications for entry, testing requirements, timelines, the reconsideration process, and useful websites. These presentations were available as slideshow documents and recorded virtual presentations by district leaders. The district translator and the honors program coordinator also created and recorded a presentation and video for Spanish-speaking families. As in the previous years, students in rising grades 5-8 could qualify for honors classes in two ways, through TCAP scores from the previous spring or through reading and math benchmark percentiles from the current year's winter benchmark tests. In late March of 2024, families for students in the relevant grades received letters with their students' qualifying scores for the honors program in the coming school year, along with a link and QR code to the digital honors reconsideration form. Soon after receiving letters, the school-level honors program meetings occurred in March to May of 2024, and these were hosted by FIS, FMS, and PGMS. Since not all families were able to attend the in-person meetings, the information about the honors program was shared with all families through Blackboard Connect emails from principals. During the summer of 2024, school administrators at FIS, FMS, and PGMS contacted families about any reconsideration requests to determine the student's possible placement in honors

classes. Changes to the honors programs policies and procedures were updated and shared with the school board, for formal updating of the board policy for Enrollment in Advanced Courses. (1B, 4A, 4B)

14. The FSSD provided support to the Gentry Educational Foundation, which served students during the 2023-2024 school year by providing remediation, enrichment, recreation, and music instruction in a fun camp setting. Located at JES and FIS, the Gentry programs that benefited students most in need included:
  - a. Tutoring in reading and math (morning and afternoon) for students at FIS and JES at the time of their choosing (usually afternoons)
  - b. Beginner and Advanced Sewing Club (FIS)
  - c. PE Enrichment (JES)
  - d. School year and summer book clubs (FIS/JES)
  - e. Music Class (JES)
  - f. Choir (JES)
  - g. Provided FSSD families with holiday assistance (food/gifts)
  - h. Parent workshops for the Deaf and Hard of Hearing Community (JES/FIS)
  - i. STEM enrichment (FIS/JES)
  - j. Parent workshops to support student academics (JES)(1B, 4B)
15. Schools participated in the Williamson Recycles and Keep Williamson Beautiful Merit Program in which schools received merit points (translated into dollars for the schools) for participating in programs promoting litter prevention and clean-up, beautification, waste reduction, recycling, and environmental education. (4B)
16. The FSSD administered a kindergarten readiness screening assessment to four students whose parent(s) requested this testing based on their child's birthday falling between August 16 and September 30. Parents submitted the necessary documents to pursue this screening, which included a letter to the director of schools requesting the assessment, the child's official birth certificate, and proof of residency. Each child whose parents requested this assessment and met the criteria took an assessment prior to the start of the 2023-2024 school year. Parents were contacted after the screening with the assessment results. None of the four children met the required criteria (80th percentile) to enroll early in kindergarten, and information was shared with parents about the possibility of enrolling their child in other district pre-k programs. In the prior year, two students did meet the criteria for early entrance to kindergarten. Both students completed first grade in the FSSD during the 2023-24 school year in kindergarten at their respective schools, and both students were still above the 80th percentile in reading and math on the end of year benchmark tests. (1B, 4B)
17. FSSD students were provided with opportunities to participate in coding activities in computer lab classes and STEM, embedded into classroom instruction and/or during academic focus time using CodeHS, Scratch, Raspberry Pi, Code.org, Learning.com, Bee Bots, Ozobots, and Applied Digital Skills. Additionally, MES hosts the Cranium Carnival where students and their parents learn about binary and then create binary bracelets and complete tasks using robotics (Bee-Bot, Blue-Bot, Pro-Bot, Code and Go Robot Mouse, and Botleys). (1B)
18. The FMS Academic Competition Team competed in a regional National Academic Quiz Tournament. The team performed well with one team placing 11th overall and another winning first place in their division. The FMS team also hosted and competed in an International Academic Competition (IAC) in March with several students placing in the top three in geography, history, math and science. (3C, 4B)
19. Middle school students participated in varsity and junior varsity sports in grades 6-8. Based on the sport and size of the school, the teams participated in either the TSSAA, Williamson Middle Athletic Association or the Harpeth Valley Athletic Conference. In spring of 2023, the Poplar Grove Softball team won the HVAC Division A championship and the Freedom Middle girls bowling team was crowned the WMAA Division Champions. (3C, 4B)

20. Liberty Elementary participated in the Destination Imagination (DI) competition for the 2023-2024 school year. Destination Imagination (DI) is a project-based program that teaches kids to be innovative problem solvers. Using STEAM, teams of students collaborate, think outside the box and create unique solutions to challenges in preparation for a fun, problem-solving competition. (1B, 4B)
21. The district continued their partnership with GoGuardian to closely monitor student online behavior. This resource notified building administrators and select district staff of inappropriate student online behaviors. Its Beacon 24/7 feature provided immediate alerts, through emails and phone calls when appropriate, if a student was exhibiting self-harm behaviors. (2A, 2E)
22. FMS and PGMS continued offering high school credit for the Computer Science Foundations class. (3B)
23. The district provided technology devices for students and teachers during the 2023-2024 school year. Chrome devices were provided to all K-8 students. (1B, 2D)
24. Instructional technology specialists worked with building-level instructional technology leaders and computer lab teachers/paraprofessionals to complete the requirements of the Common Sense Schools certification. The goal of this program is to teach students about digital citizenship and safe online practices. All the district's schools earned this certification, which qualified the district to apply for, and ultimately receive, the Common Sense District certification. (2A)
25. The FSSD continued to provide up to 95 hotspots for students on an as needed basis. (1B, 3B, 4B)
26. All FSSD students participated in annual digital safety/citizenship lessons utilizing district resources such as Learning.com and Common Sense Media. The digital safety/citizenship resources provide students with direct instructions for developing skills and habits to engage safely and appropriately in a digital environment. These lessons meet the federal requirements for accepting E-Rate funding for technological expenditures. (2A)
27. The district continued its tradition of hosting a Be Nice Week. In 2023, it was held from November 13-17. This is an annual opportunity to focus everyone's attention on the SEL component of kindness. Festivities included a board proclamation declaring Be Nice Week, Be Nice student ambassadors selected from each school to represent character traits of kindness and compassion, a Be Nice gift to employees (a small jar of honey with a "Bee" Nice message), and school-specific celebrations all week. (3C, 4A, 4B)
28. In October 2023, Freedom Middle School and Poplar Grove Middle School again offered the PSAT, a junior-level college entry practice test, to its eighth-grade students. The PSAT provides motivated students with important data as they plan and prepare for high school and college. Just under 25% of the eighth-grade class (76 total students between both schools) opted to take this challenging test, with 63 students who participated at FMS and 13 at PGMS. Among those who did participate, 91% scored in the proficient ranges in math, and 82% exceeded proficiency. By contrast, the state's math proficiency rate on the PSAT is 35%, and nationally, it is only 38%. On the reading portion of the PSAT, 92% of FSSD students were proficient, compared to 42% for the state and 48% nationally. In addition, the mean score for FSSD students was a 993, over 200 points above both the state and national averages. This valuable opportunity to take the PSAT enables our students to be better prepared for ACT and SAT testing in high school. (1B, 4B)
29. For the third year, through a special partnership between the Tennessee Department of Education and the Governor's Early Literacy Foundation (GELF), the Franklin Special School District offered pre-k through third grade family members access to Ready4K, a research-based text messaging program that is designed to help parents continue children's learning at home. (1B, 3B, 3C, 4B)
30. The TDOE, in collaboration with the Tennessee STEM Innovation Network (TSIN), launched the "Reach Them All" initiative to provide Tennessee educators and district-level leadership professional learning that integrates computer science practices into and across academic subjects and content. As part of the initiative, one of the

instructional technology specialists served as the FSSD Delegate for “Reach Them All.” As the delegate, she served as a mentor to two ambassadors for the district (one for elementary and one for middle). The commitment was to attend three virtual meetings, a two-day in-person training in March, and to redeliver the training to teachers as they tested out the resources, kits, and the standards provided. (2E)

31. The district safety supervisor provided training to all school faculty as well as other departments in the district on school safety processes and protocols. This training occurred in the fall. It allowed a time to review safety plans and gave staff the opportunity to ask questions and seek clarification on safety processes. (2F)
32. FMS served 180 students in FSSD and high school through its holiday “Adopt a STAR” program. (4A, 4B)
33. Franklin Special School District students made an indelible impression in the district’s first entry in the Tennessee Invention Convention, held at MTSU in the spring. Students from Freedom Intermediate and Poplar Grove Middle participated. Additionally, Freedom Intermediate won the Traveling Trophy, a school award for the highest number of placing individual inventions. Four projects were selected to be presented at the National Invention Convention in June at the Henry Ford Museum in Michigan. (3C, 4B)
34. In accordance with new state law (Tennessee Code Annotated 49-6-1304), students in grades 6-8 received teen health instruction aligned with the new Family Life curriculum standards. FSSD physical education teachers used information from a Tennessee Department of Education-approved middle school health textbook to develop and present an age-appropriate instructional lesson following Tennessee's health standards. Per state law, parents and guardians were provided time to review the curriculum and opt their student out of participating in this lesson without penalty. (1B, 2E)

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

35. Schools used Blackboard Connect to communicate student absences to parents and to request appropriate documentation for those absences to bolster attendance, which gives students the best opportunity to be successful learners. Once a student was documented as having unexcused absences for five days, a letter was sent to the parents in addition to a telephone call and email notification. Additional letters, phone calls, family meetings, and emails followed if absences continued. (4A, 4B)
36. The Coordinated School Health program (CSH) continued to address physical education/activity and wellness, nutrition, health education, health services, partnerships between students, families and community, counseling and social services, and a healthy school environment. Collaboration with leaders, teachers, support staff, various FSSD departments, and community agencies occurred throughout the year. (2A, 2E, 4B)
37. For the 2023-2024 school year, FSSD partnered with the Williamson County Health Department to offer students and staff members the flu vaccine at school. A total of 423 vaccines were administered. (2A, 4B)
38. All FSSD elementary schools, in collaboration with United Way’s Raise Your Hand Williamson volunteers, provided valuable after-school tutorial services during most of the 2023-2024 academic year. This collaborative effort afforded the opportunity to work intensively after school with FSSD students needing additional time and support in reading and/or math, allowing for an extended school day up to two days a week. Providing transportation services and snacks, both funded by the United Way, maximized student attendance. (1B, 4A)
39. Tennessee Code Annotated §49-6-7004 encourages local education agencies (LEAs) to develop and implement parental involvement contracts with the parents/guardians of students, and these are required for Title I schools. FSSD school administrators at the six Title I schools (FIS, FMS, JES, LES, PGES, PGMS) updated their existing school-parent compact and parent-family engagement policy with the participation of teachers, staff, and parent representatives at the beginning of the 2023-2024 school year. Both parent engagement documents

are designed to encourage and facilitate parent/guardian involvement in a student's education. The school-parent compacts and engagement policies were distributed by schools to families through print copies sent home, email, and/or Blackboard Connect messages. These items were also translated into Spanish and posted publicly on the schools' websites. The district's parent and family engagement policy solicited feedback through a parent and family engagement input session, hosted at the PAC by district leaders. Parents had an opportunity to walk around and provide feedback on the posted charts with sections of the policy. This feedback was incorporated into the updated version of the district parent and family engagement policy. (1B, 4B)

40. Working with our nonprofit partner, Graceworks Ministries, FSSD helped feed hundreds of students on the free and reduced lunch program who were at risk of food insecurity on the weekends. School employees confidentially placed individual fuel bags in identified student backpacks each Friday to provide sustenance for the child and his/her family over the weekend. More than 10,000 fuel bags were sent home with FSSD students during the 2023-24 school year. (2A, 4B)
41. In January 2017, the FSSD Child Nutrition Program joined the Tennessee Department of Human Services At Risk Supper Program. During the 2023-2024 school year, the program provided 20,989 boxed suppers to students at JES and PGES through the MAC program, The Gentry Foundation at JES, FIS, and the Boys & Girls Club. This USDA reimbursable program provided a freshly prepared box dinner to any student who stayed after school for an enrichment program. (2A, 4B)
42. Throughout the course of the 2023-24 school year, 112 FSSD students were identified as *homeless* under the McKinney-Vento Homeless Education Act. This number was higher than the previous school years, during which 98 and 101 students were qualified under McKinney-Vento. In the years since the pandemic, these numbers have increased sharply due to several factors, including inflation, higher housing costs, and a lack of affordable housing in Franklin. The district's McKinney-Vento coordinator and the two social workers collaborated to properly identify eligible students, which included referrals from school personnel. Services offered to these students and their families included the following: immediate enrollment, assistance with procuring all immunization paperwork and school records, free breakfast and lunch, assistance with Morning and After Care (MAC) for students with working parents, assistance with school choice after the family procures housing, assistance with transportation costs to return to the student's school of origin, and assistance locating community services. The FSSD also received two additional grants in the 2023-24 school year to support eligible students. Both the ARP Homeless 2.0 grant under the American Rescue Plan and the Title IX/McKinney-Vento Subgrant provided additional funding that supplemented Title I funds for supporting eligible students, with the former closing at the end of the fiscal year. (4A, 4B)
43. Effective July 1, 2018, Tennessee Code Annotated requires all schools in Tennessee to follow a progressive truancy tiered procedure prior to filing a truancy petition with the juvenile court. FSSD, in conjunction with the Williamson County Juvenile Court and the Williamson County School District (WCS), created the truancy tier intervention plan. This plan encompasses three tiers of intervention that must be completed prior to the filing of a truancy petition. However, if a family is not willing to participate in the truancy tiers, a truancy petition can be filed sooner. (2F, 4A, 4B)
44. Bleeding control kits, which were purchased with a portion of the 2020-2021 school year safety grant funding, are in place in each school. Celby Glass and Susannah Gentry worked with the Franklin Fire Department and the city of Franklin to create a 10-minute training video demonstrating how to use the items in the bleeding control kit. The district strongly recommends that all staff view this video annually. (2F)
45. District social workers continued an appreciation program in which they provided donors with gratitude baskets and a personal thank-you note from Dr. Snowden. This simple gesture provides the donating agency/business with a tangible recognition of their benevolence. It also offers the school social workers an opportunity to publicly thank the donors for their generosity as they post the baskets and words of thanks on the FSSD social media accounts. (3C, 4A, 4B)

46. Access control management (ACM) was installed throughout the district. Celby Glass and Drew Bingham worked together on this project. ACM has enabled all staff to have a badge that scans them into the school in which they work. Multiple ACM points were installed at each campus. This eliminates the vulnerability of the use of physical keys and informs the district as to who enters the building, which door s/he entered, and s/he entered.

## Communication and Community Relations

1. The FSSD School Board is in the second year of its eighth TSBA “Board of Distinction” designation. This two-year distinction runs from 2021 to 2023 and rewards outstanding performance by the board in meeting the challenge of leadership and responsibility through four categories covering planning, policy, promotion, and board development. Fifteen key areas are considered for this recognition. (3A, 4A, 4B)
2. The FSSD’s website continues to be an incredibly rich source of information with heavy traffic. Site components that enhance the district’s communication include the master calendar, social media sharing opportunities, more video capabilities, along with a user-friendly and consistent look across all schools. (2D, 4A, 4B)
3. The Blackboard Connect program allows the district to effectively communicate with all staff and parents using email, text, and phone-based messaging. We communicate in English and Spanish. The district uses this tool to enhance communication, while school administrators use the program for attendance, updates, urgent messages, bus delays, and surveys. Schools also use the automated attendance calling feature to report student absences. (2F, 4B)
4. The FSSD and the FSSDEA hosted the annual retirees Valentine’s Day brunch at Moore Elementary School. The brunch was decorated in hearts and “love notes” from students, who also performed songs for our former faculty and staff. (2B, 4A)
5. FSSD hosted a Night of Celebration in May to recognize employee achievements, retirees, and Legacy Award recipients. The following were celebrated:
  - Legacy Award Recipients
  - New National Board-Certified Teachers
  - School Board Member of the Year
  - Superintendent of the Year
  - Supervisor of the Year
  - Principal of the Year
  - School and District Teachers of the Year (TOY)
  - Classified Employees of the Year(2B, 4A, 4B)
6. New this year is the Novice Teacher of the Year program, sponsored by the TDOE. In its first year, six schools selected school-level winners. FSSD director of schools and the associate director made a surprise visit to the FSSD Novice Teacher of the Year to personally congratulate her. The name of each district NTOY recipient is prominently displayed on a plaque at the central office. (2D, 3D, 4A, 4B)
7. The director of schools and the associate directors made a surprise visit to the FSSD District Teacher of the Year classrooms to personally congratulate each recipient. Similarly, they surprised the Classified Employee of the Year. The name of each district TOY/CEOY recipient is prominently displayed on a plaque at the central office. (2D, 3D, 4A-B)
8. The FSSD District Teacher of the Year (K-4) Sondra Wilson-Martin, Franklin Elementary School fourth-grade teacher, was selected as the Middle Tennessee Grand Division winner in the Teacher of the Year contest, sponsored by the Tennessee Department of Education. The announcement was made at the Fisher Center at Belmont University during a special program hosted by the Tennessee Organization of School Superintendents (TOSS) and the state for the nine finalists in each grand division. (2D, 3D, 4A, 4B)
9. Franklin Elementary School music educator Patrick Bourn was chosen as a Country Music Association Foundation Music Teacher of Excellence. He is one of 30 music teachers across the nation to receive this honor.

Music Teachers of Excellence is the CMA Foundation's way of celebrating, honoring and investing in the music teachers who exemplify excellence in the field. Mr. Bourn was honored in September along with his colleagues at the Belmont University Fisher Center for the Performing Arts in Nashville. (2D, 3D, 4A, 4B)

10. Poplar Grove Elementary kindergarten teacher Clare Ashford was notified in November that she was selected by Curriculum Associates as a member of its 2024 class of i-Ready Extraordinary Educators, a program that celebrates and connects teachers from around the country who go above and beyond for their students. (2D, 3D, 4A, 4B)
11. The FSSD continued to foster a positive relationship with local, state, and national media by responding in a timely manner to requests for information. Additionally, the director of schools and/or his staff periodically participated in a local radio show upon invitation. All requests for access to public information by the media and/or community groups were met with a quick and willing response, ensuring the transparency and openness that the public deserves. Press releases regarding local educational issues and public relations opportunities were sent in a timely manner to media outlets. News releases are also posted to the website and linked to district social media accounts. (3D, 4A, 4B)
12. Each employee is provided electronic access to a confidential personnel directory and a staff handbook, accessible on Google Drive by log-in and password through [www.fssd.org](http://www.fssd.org). (2E)
13. Every employee is provided with a district email address. In addition to providing communication between employees and supervisors, this enables all employees to have web access to Employee Navigator to find important information about their benefits and how to contact various providers. Some of the items accessible via Employee Navigator include benefit plan descriptions (coverage options), employee resources (FMLA forms, unpaid leave request forms, etc.), secure email messages and state-required online training courses (blood-borne pathogens, youth suicide prevention, drug free workplace, child abuse reporter, human trafficking, employee ethics, etc.) (2E)
14. The director of schools provided the FSSD Board of Education with timely updates regarding pertinent issues via phone or email. (4A)
15. The director of schools facilitated a combined retreat with Williamson County Schools and the FSSD Board of Education and select members of the district's leadership team in January 2024. State legislators attended to discuss education-related issues with board members from both school districts. (2B, 3A, 4A)
16. The administration continued to foster a positive and open relationship with local teacher associations by providing information and inclusion in the Director of Schools Advisory Council. Additionally, a monthly board packet and annual budget notebook were provided for the education association representatives. (4A)
17. Communication from the professional and classified staff continued to be provided through the Director of Schools Advisory Council. (4A)
18. Parents were part of the shared decision-making at the schools through the various building leadership teams. (4B)
19. The district continued to provide the FSSD community with information through many social media accounts, the website, media releases, and speaking engagements. (4A, 4B)
20. Parents were informed of grade-specific and school-related events, as well as important district information, through many avenues, including Blackboard Connect phone calls and emails, school newsletters, social media accounts, district and school publications, Tuesday folders and conferences. Additionally, the director personally addressed parent concerns by phone, meeting, or email in a timely manner, working with all parties involved to come to a fair resolution. (4A, 4B)

21. The Community Pre-K Advisory Council (CPAC) met once during the fall and spring semesters to review the events taking place in the voluntary pre-k program. The CPAC, consisting of parents, representatives of community education agencies, school personnel and board members, is tasked with determining local VPK admission criteria that extend beyond the requirements set forth by the TDOE. (1B, 4A, 4B)
22. The FSSD used Family Access, a component of the Skyward Student Management Program, where parents can view their child's "real-time" assignments and grades, sign up for parent-teacher conferences, as well as view their child's class schedule. This helped facilitate communication between teachers, students, and parents. Skyward Student Access was also available for 5th-8th grade students, giving them an avenue to view grades in order to promote student ownership of learning. (1A, 4B)
23. The FSSD valued its partnership and supported the county mayor, sheriff, and county commission in funding school resource officers in the schools. The SROs, supervising sergeants, and Williamson County Sheriff's Department officials responsible were recognized at the April 2024 school board meeting for their work in our district. (2F, 4B)
24. The FSSD continued to provide children's books to our school media centers and the Story Bus Plus in memory of employees' immediate family members who have passed away. (2D)
25. The district recognized all FSSD employees throughout the year with birthday wishes decorated with student art. Birthdays of central office staff members were celebrated on a quarterly basis with a special breakfast. (2D)
26. The FSSD continued its partnership with several community organizations to assist students in need to receive back-to-school supplies. The Greater Nashville United Way coordinates a "Stuff the Bus" Campaign. This school supply drive served over 10,000 students in six school districts, including FSSD, which hosted the Great Backpack Giveaway at Liberty Elementary. (3B, 4B)
27. In keeping with the goals of the FSSD Strategic Plan, REACH 2024, the district maintained various social media accounts (Twitter, Facebook, Instagram, YouTube) to provide timely notification of events and happenings across the school district. (3D, 4A, 4B)
28. As a part of continued desire to ensure student privacy, the district included a publication consent form in its registration process, requiring the district to abide by parental determination of whether student photos/work could be included in the promotion of the school or district outside of traditional uses (yearbook, honor roll, etc.). This additional layer of protection ensured student privacy, especially with the consistent use of school social media accounts such as Twitter, Facebook, and Instagram. (4B)
29. School-level social media accounts and communication platforms (such as Remind and Class DoJo) engaged parents to make announcements, reminders, and to positively promote events and successes at all FSSD schools. Each year, more accounts are added at both the school and classroom level to keep parents and stakeholders informed and engaged. (2E, 2G, 3B, 3E, 4A, 4B)
30. The FSSD uses online enrollment procedures each year, offering parents/guardians the option to upload required registration documents (birth certificate, immunization certificate, proof of residency). Online enrollment opened on March 1, 2024, allowing families more time to register as well as ensuring that families of tuition students could be notified of placement before the end of the school year. Computers and language assistance are available at every school for anyone needing assistance or online access; however, online enrollment allows parents the convenience of registering students without having to come to the schools. (2G, 4A, 4B)
31. Instructional technology specialists provided teachers with quarterly digital newsletters and/or weekly communications equipping teachers with updates for instructional technology resources geared toward specific

grade-level content. These communications also presented teachers with opportunities and sponsorships for attending conferences and other professional learning sessions. (2E)

32. The supervisor of special populations provided special education personnel, special education paraprofessionals, the FSSD Leadership Team, and the FSSD School Board with monthly newsletters to showcase updates, training and resources for working with students with disabilities. (1C, 2E)
33. Students in grades 5-8 utilized Google's email feature (Gmail) as an avenue of communication with their teachers. Email settings allowed students to send and receive email to and from their teachers (only district employees in the FSSD domain) and receive email notifications from Google Classroom and Skyward. The settings prevented students from sending emails to other students and from sending or receiving emails to any accounts outside of the FSSD domain, such as Gmail, Yahoo, etc. In addition, all email communications could be flagged by GoGuardian's monitoring and were recoverable in case questions arose about the content within the email. (2E)
34. Freedom Intermediate School's Honors Choir participated as a featured choir in the city of Franklin's Christmas tree lighting ceremony in December 2023. The students rehearsed with Grammy nominated singer/songwriter Matthew West at the event. Freedom Intermediate continued a long-standing tradition of entertaining thousands with Christmas melodies before the official tree lighting. (2B, 4B)
35. FSSD continued collaboration with the Williamson County Health Department to update illness guidelines for our schools. (2A,2E)
36. The FSSD Legacy Gallery, located inside the Performing Arts Center, is open to visitors and provides a visual and audio history of the district, celebrating its creation in 1906 through the present day. (4A, 4B)
37. Parents participated in a survey that was sent to all FSSD families in August of the 2023-24 school year. It solicited parents' perspectives on how the district should prioritize its remaining ESSER 3.0 federal relief funding. The results confirmed many of the district's priorities for relief spending and gave all stakeholders a voice in planning how to use these funds. Feedback on the ESSER 3.0 spending priorities was also solicited from students in grades 5-8 through a Google Form that did not require any personally identifying information from students. Like parents, the students' responses were closely aligned with the district's plans for the use of the remaining grant funds. (4A, 4B)
38. The supervisor of special populations established quarterly FSD Special Education Parent Support Group meetings for parents of students with disabilities. The purpose of the Special Education Parent Advisory was to provide parents with updates regarding special education, information about things specific to FSSD, and an opportunity to alert the special populations supervisor to any concerns regarding special education services, programs, etc. (4A, 4B)
39. The FSSD Performing Arts Center (PAC) provides students with a first-rate facility in which to perform all types of concerts and performances and furnishes the community with a much-needed rental space. The PAC is located at the north end of Poplar Grove Middle School and includes a 478-seat auditorium with a multipurpose stage, fly loft, and performance support spaces. Additionally, there are production areas including dressing rooms, a scene shop, and prop, scenic, and costume storage. The accompanying connector gallery provides the district with an ideal space for meetings, receptions, training sessions, etc. (3C, 4B, 2E, 4A)
40. A district-wide open house was held at each school in February to bring awareness to our schools and to allow interested families an opportunity to tour a school as they were making educational choices. Banners were placed in school yards and at the central office and social media was used, as well as mailings to local preschools and New Hope Academy families, where school ends after the sixth grade. (2G, 4A, 4B)

41. The district instituted a mass mailing to families of homeschooled children to promote the open house opportunity. The mailing included informational flyers of their zoned schools with an invitation letter from Dr. Snowden to attend the open houses. (2G, 4A, 4B)
42. Employees were provided text to post on their neighborhood message boards inviting families to FSSD open houses. This use of the employee voice is very helpful in spreading the word and provides credibility to the information presented. (2G, 4A, 4B)
43. Throughout the 2023-24 school year, the district developed its new strategic plan, aspire 2029. Valuable feedback from all stakeholders (staff, students, parents, board members, community members) was garnered via digital surveys and in-person focus group sessions. The board approved aspire 2029 at their May 2023 meeting. The plan focuses on tactics and strategies for three overarching goals:
  - 1) Academics - By 2029, through intentional strategies, the FSSD will improve literacy and math proficiency by 10% and increase student growth in all grade levels as measured by state assessments and district universal screeners.
  - 2) Belonging/Well-Being: By 2029, through intentional strategies, the FSSD will improve literacy and math proficiency by 10% and increase student growth in all grade levels as measured by state assessments and district universal screeners.
  - 3) Community Presence/Communication - By 2029, the FSSD will expand community presence, family engagement, and marketing strategies to create a clear understanding of the district’s purpose, high standards, and exceptional offerings, as evidenced by annual reviews of each strategy.
 Concerted effort will be made to continue to publicize and highlight the plan, through social media, the district website, community events, parent information meetings, etc. and its ongoing progress toward accomplishment of all the goals. (2A, 2G, 3B, 3C, 3E, 4A, 4B)
44. During 2023-24, work continued in earnest to refresh the district’s brand. FSSD district administrators collaborated closely with branding/marketing agency BrandMettle to survey stakeholders, analyze the results, and determine how best to communicate to parents and the community at large the essence of the FSSD and what we endeavor to provide each day: “Excellence in Teaching and Learning for All.” (2A, 2G, 3B, 3C, 3E, 4A, 4B)

### ***Student and Family Support***

45. The district continued to maintain the board’s directive to “provide all students an innovative and academically exceptional education in an environment that embraces racial, cultural and socio-economic diversity and where the student population of each school proportionately reflects, as closely as reasonably possible, the diversity of the school district as a whole.” The percentage of free/reduced lunch as a district in 2023-2024 was 39%. The percentages per school (*based on November 2023 data*) were:
  - a. Franklin Elementary (K-4) – 25%
  - b. Johnson Elementary (K-4) – 53%
  - c. Liberty Elementary (K-4) – 36%
  - d. Moore Elementary (K-4) – 29%
  - e. Poplar Grove Elementary (K-4) – 50%
  - f. Freedom Intermediate (5-6) – 36%
  - g. Freedom Middle (7-8) – 40%
  - h. Poplar Grove Middle (5-8) – 50%
 (2A, 3B, 4B)
46. Parent liaisons and translators continued to support the FSSD Spanish-speaking population. These valuable experts translated and interpreted parent conferences, written documents, PTO events, IEP meetings, honors parent meetings, and daily communications. Hispanic families were welcomed at the schools by parent liaisons who assisted in communicating with all school personnel. Additionally, parent liaisons focused their attention on community engagement, reaching out to Spanish- and English-speaking families alike. (4A, 4B)

47. In the spring of 2023, the registration section of the FSSD website was expanded with comprehensive information about the state law stipulating how school districts must consider zone exemption requests (which began with the 2022-2023 school year). Tennessee Code Annotated (T.C.A.) Section 49-2-128 requires that school districts identify available space in each school that may be used to serve additional students out of zone. Comprehensive information, forms, and answers to frequently asked questions (FAQs) were included. Also added was an expanded section on tuition, explaining the district's broader tuition policies, including the newly passed policy allowing out of county students. (2G, 3B, 4A, 4B)

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

48. The FSSD Board of Education and the director continued to participate in learning opportunities with the Tennessee School Boards Association (TSBA), the Consortium of State School Boards Associations (COSSBA), the National School Boards Association Council of Urban Boards of Education (NSBACUBE) and the National Alliance of Black School Educators (NABSE), attending legislative updates and conference sessions as they were available. These professional learning sessions strengthen and enrich district leadership and awareness of local and national issues in education. (2A)

49. The director was a member of the Tennessee Organization of School Superintendents (TOSS) and served as a TOSS board member. He also served on the board of the Association of Independent and Municipal Schools (AIMS) and was president of that association. The director was a member of the Association for Supervision and Curriculum Development (ASCD) and the American Association of School Administrators (AASA). These professional memberships helped to foster his educational leadership growth. (2A, 2D, 4B)

50. The director was selected as 2024 Superintendent of the Year by the Tennessee Organization of School Superintendents (TOSS) and the Association for Supervision and Curriculum Development (ASCD) and the American Association of School Administrators (AASA). This well-deserved designation provides the district with significant credibility and name recognition. (2B, 2D, 4A)

51. The director served on a panel to discuss local educational issues with Leadership Franklin participants and made a presentation to the Williamson County Association of Realtors. Additionally, he was guest speaker for the Williamson County Chamber in the annual State of the Schools address. (4A, 4B)

52. The director was a member of Franklin Noon Rotary. (4A, 4B)

53. The director contacted local legislators to discuss educational issues that would appear in front of the state legislature. (2A-B, 3A, 4A)

54. With input from parents, community members, employees, administrators and the board, the district continued to implement the five-year strategic plan, Reach 2024. The plan has four main goals and objectives to help reach those goals. (1B, 2F, 3A-E, 4A, 4B)

55. The director met periodically with the WCS superintendent to discuss legislation and collaborate on issues that affected both districts. (2A-B, 4A, 4B)

56. The FSSD partnered with the United Way of Greater Nashville in its online fundraising campaign. The FSSD raised \$16,739. Top Awards went to Freedom Middle School raising \$3,690 and Poplar Grove Elementary School raising \$2,896.

57. Many of the United Way programs supported by this campaign directly impact our families and employees. (3C, 4B)

58. Williamson Medical Center physician Dr. Andy Russell partnered with the district by providing the prescription and oversight for our AEDs (automatic external defibrillators). (2A,2E)
59. An additional partnership with Williamson Medical Center physician Dr. Andy Russell provided the district with a written protocol and prescriptions for the stock epinephrine program, which enabled all FSSD clinics to have emergency Epipens available. (2A,2E)
60. During the 2023-2024 school year, the Student Health Council was held at the Franklin Elementary MAC site. In addition, the Student Health Council was added to and held at the Poplar Grove MAC site in the spring semester of 2024. The students participated in lessons and activities with a focus on healthy meal planning, preparing healthy snacks, basic first aid, and human anatomy and organ functions, physical activity and recreation. Public service announcements were presented on the televised morning announcements. Newsletter entries were provided for all school newsletters. (3C)
61. During the 2023-24 school year, FSSD Coordinated School Health produced and distributed quarterly online FSSD employee newsletters. (2D,2E)
62. Employee self-care challenges, giveaways, and drawings for enrichment items for classrooms, and random incentive prize drawings were part of the activities included in a staff wellness focus. (2D,2E)
63. The Coordinated School Health advisory board continued to have representatives from community agencies, including Williamson Prevention Coalition and the Williamson County Health Department, to aid in guidance around community resources available to students and families. (4A, 4B)
64. Coordinated School Health provided the opportunity for FSSD physical education programs to apply for a grant up to \$1,000. Johnson, Moore, Poplar Grove Elementary, and Poplar Grove Middle, Freedom Intermediate and Freedom Middle Schools each submitted applications and budget details and received \$1,000 in the form of a Coordinated School Health mini grant to increase the amount of equipment available to enhance the PE curriculum. (2E, 3C)
65. Coordinated School Health sponsored a February Self-Care Challenge for all FSSD staff. Weekly drawings for fitness and wellness gift bags were held throughout the month of February. Participants' names were entered into a drawing for four personal fitness devices awarded at the end of the challenge month. (4A, 4B)
66. Coordinated School Health collaborated with Project ADAM to provide FSSD student athletes on the middle school football, basketball and soccer teams CPR and AED training. Approximately 41 students and four coaches were trained to properly administer CPR and how to use the (AED) automated external defibrillator. (2A, 4B)
67. In 2023-2024 the Coordinated School Health office and school nurses at LES, JES, PGES, MES, FES, FMS and FIS facilitated Sudden Cardiac Arrest drills to earn the school's certification as a "Heart Safe School" through Project ADAM and Monroe Carell Jr. Children's Hospital. Vanderbilt University Medical Center staff provided the support, training, and monitoring of our "Sudden Cardiac Arrest" drills to allow all schools to meet the requirements of the designation. (2A, 4B)
68. The FSSD maintained memorandums of understanding with Mercy Community Healthcare Center as part of the overall FSSD safety plan. This community resource is extremely valuable, and the collaboration enables district leaders to reach out in times of crisis, should the need for resources arise. (2F)
69. Several schools partnered with the Williamson County Public Library (WCPL) to increase membership and attendance by promoting the library as a valuable resource. Library card drives were held at several schools by sending applications home, and WCPL delivered the library cards to the schools. The goal was to provide more reading opportunities and resources outside of school for FSSD families. Additionally, *Battle of the Books*, a

grades 5-8 team reading competition, was hosted at the Williamson County Library in spring 2024. Poplar Grove Middle Library continued its *Battle of the Books* competition by participating in the State Battle of the Books via Zoom. (1B, 4B)

70. FSSD library media specialists (LMSs) regularly promoted the free monthly events hosted by the Williamson County Public Library (WCPL) during library classes and on library bulletin board displays. Moreover, in February, FSSD LMSs partnered with WCS' LMSs and the WCPL to celebrate Williamson Loves Libraries month at the public library. FSSD LMSs continued the implementation of the American Association of School Librarians' Standards. The standards address six domains (Inquire, Include, Collaborate, Curate, Explore, and Engage) and four competencies (Think, Create, Share, and Grow). The standards allow LMSs to continue supporting core content teachers with the Tennessee Academic Standards while helping students grow in their knowledge of collecting research, creating with technology, and collaborating with others. (1B, 4B)
71. The director of schools and board of education are members of Williamson Inc. (Chamber of Commerce). The director presented a State of the Schools address at its fall 2023 meeting, held at The Factory in Franklin. Additionally, the student support services supervisor is a standing member of Williamson Inc.'s weekly planning meetings and serves as a liaison between the Chamber of Commerce and the FSSD. (4A, 4B)
72. The annual walk/run-themed fundraisers for some of our elementary schools continue to take place, involving local business and families in a fun-filled day supporting the schools. (4B)
73. All schools participated in various food and/or clothing drives for agencies such as GraceWorks, One Gen Away, and the NOOK. In the Darrell Waltrip Middle School Hunger Challenge, Freedom Middle School and Freedom Intermediate Schools were both recognized as winners for donating the most pounds of any middle school. Poplar Grove Middle received an honorable mention. (3C, 4B)
74. The FSSD continues to meet all requirements of the National Weather Service to be certified as a StormReady Supporter. This recognition indicates that district officials have done everything possible to improve each school's emergency action plan and faculty, staff, and student preparedness in the event of a natural disaster. This StormReady status is valid through April 11, 2028. (2F)
75. Kroger continued to provide a site at three Franklin locations for the Story Bus Plus summer outreach program, enabling children to enjoy supervised reading time and a free book while their parents shopped for groceries. (3D, 4B)
76. For 15 consecutive years, the FSSD has partnered with the U.S. Department of Agriculture (USDA) to offer a Seamless Summer Food Service program (SSFS) to bridge the summer hunger gap by providing free breakfast and/or lunch to children 18 and under at community sites during the months of June and July. (3D, 4B)
77. A mobile employee relaxation zone was created in the spring of 2022. Coordinated School Health continues to add items to improve the relaxation room. During the 2023-24 school year, administration at each school could reserve a three-week rotation block. During the 2023-24 school year, seven FSSD schools - Franklin, Johnson, Moore and Poplar Grove Elementary Schools participated in the rotation, as did Freedom Intermediate, Freedom Middle, and Poplar Grove Middle. (2E)
78. The director and the board chair, comprising the FSSD Executive Committee, met regularly to discuss business at hand. (2A, 2B, 2C, 2F, 3A)
79. The director of schools continued his support of the acquisition of therapy dogs for each school by coordinating with Retrieving Independence and personally financed a trained dog for one of our schools. Each school had either a trained therapy dog or a therapy dog in training for all or a portion of the 2023-2024 school year. (2B, 2E, 2F, 3B, 3D)

80. In November 2023, the FSSD MAC supervisor partnered with Feed America First and Bethlehem United Methodist Church to provide 142 large food boxes (including Thanksgiving turkeys) to families in need. (4B)
81. FSSD Health Services partnered with Columbia State Community College (CSCC) to provide an opportunity for CSCC student nurses to complete a clinical rotation by shadowing a school nurse. Further, CSCC sends teams of their students to assist our school nurses in completing our mass health screenings. (2D, 4B)
82. During the 2023-24 school year, FSSD Health Services partnered with the TN Department of Health Mid-Cumberland Region to provide school-based dental prevention services for students at Johnson Elementary and Liberty Elementary. (4B)
83. During the 2023-24 school year, FSSD partnered with Blood Assurance to conduct community mobile blood drives on the campuses of Moore Elementary and Freedom Intermediate. (4B)

## Management of Fiscal and Human Resources

The effective management of fiscal resources continues to be challenging as we strive to maintain exceptional programs and facilities, as well as create new programs, while maintaining competitive salaries for our employees. In December 2022, the FSSD received the remaining issuance of \$27,995,163 of the previously authorized \$45,000,000 Limited Tax School Improvement Bonds. In the 2023 Session of the Tennessee General Assembly, the FSSD was authorized to issue an aggregate principal amount not to exceed \$20,000,000 of additional interest-bearing bonds to finance current and future capital projects. These funds were received in March of 2024. In 2023-2034, the FSSD property tax rate remained at \$.7051 cents per \$100 of assessed value with \$0.5371 cents directed to general purpose and \$0.1680 to debt service. Debt service requirements for FY 2023-2024 increased slightly due to the issuance of the remaining of the previously authorized \$45,000,000 Limited Tax School Improvement Bonds which was \$27,995,163. With the additional \$20,000,000 bond issuance, the property tax rate for debt service will need to increase in 2024-2025 and future years to pay for this additional debt. The FSSD chose to include a 5% COLA beyond step increases for the 2023-2024 general purpose budget.

1. The FSSD continued to seek and employ outstanding teachers and administrators. During the 2023-204 year, the FSSD maintained the implementation of the TEAM evaluation model. This model, which includes walk-throughs, formal observations, and feedback, allows for greater flexibility for teachers and evaluators and heightens the visibility of administrators. Collecting evidence is essential in making the best decisions for students to thrive and for our teachers to maintain a high level of excellence in teaching and learning for all. (2D, 2E)
2. The district continued to utilize the Skyward business software package. Covering all facets of the district's payroll, purchasing, foodservice, and finances, this software provides greater efficiencies for all users. Additionally, the software communicates with the district's Skyward student package, which is especially useful in the food service and transportation areas. All school nurses have been trained and have fully implemented the use of Skyward for documenting health conditions and clinic visits for students. (4B)
3. A confidentiality form was given to all employees to sign, to ensure the laws and policies regarding student privacy are known and followed. (2F, 2E)
4. During the 2013-14 school year, a committee composed of teacher representatives from each school and the FSSDEA, the two associate directors, the human resources supervisor and the director of schools worked to develop a new differentiated pay plan that went into effect for 2014-15. The plan, based upon mandated criteria from the state, had to include some type of differentiation based upon performance or additional assignments. That plan was updated in FY 2017-18 and approved by the state for FY 2022-2023. (2D)
5. During the 2023-2024 school year, FSSD continued to implement Safe Havens International audit recommendations in all our schools, building on existing knowledge. We continued to upgrade our video surveillance systems by improving camera quality/resolution and improved our locking mechanisms on doors, making them more user-friendly. These steps are components of an ongoing plan that involves several phases of implementation. (2F, 4A)
6. We continue to evaluate, modify, and improve the FSSD School Safety Procedure Manuals and the Emergency Operations Plan annually. The online School Safety Plan template (available through BOLD Planning) continued to be updated and implemented. It contains a School Safety Plan that is organized by procedures/annexes and was created by multiple government agencies as well as community first responders. This tool enables first responders to view our schools' emergency operations plans online and will help us to work more collaboratively should a true emergency arise. Our administrators, as well as other designated staff such as SROs, have been working on this tool to tailor it specifically to each school. This plan is multi-layered and will involve several phases of implementation. (2F)

7. To realize a 5% savings on our worker's compensation insurance, the FSSD became a State of Tennessee Certified Drug Free Workplace effective July 1, 2009. It is a designation which must be renewed each year. (2F)
8. The district continued to utilize the robust human resources platform Employee Navigator. Employee Navigator is a web-based service and communication tool that meets all the requirements for the secure distribution of information related to the Health Insurance Portability and Accountability Act (HIPAA). It is used for on-boarding and disseminating benefits information to all employees as well as being an avenue for online training. We have contracted with Frontline to utilize their Frontline Central platform. This platform has provided us the opportunity to create electronic personnel files and transition to a predominately paperless process in human resources. (2E)
9. Beginning July 1, 2019, the district partnered with StaffEZ for the staffing of our substitute positions. StaffEZ continued to manage our substitute teachers' pay, scheduling, recruiting, and hiring. Additionally, they worked to fill daily vacancies and maintain contact with our substitutes to maximize the fill rate and provide applicable training. (2D)
10. Through a partnership with the Williamson County Parks & Recreation Department, all full-time FSSD employees were provided a discounted membership for the recreation center. District retirees were also eligible for this benefit. (2D)
11. The FSSD continued the additional benefit for employees living outside the school district to enroll their children in FSSD schools at no tuition cost. In spring 2022, the board approved adding grandchildren to this benefit. Additionally, the school board waived tuition for substitutes who work a minimum of 50 days in the previous semester and certain service providers to FSSD. (2D, 2G)
12. The district's online application program, Frontline, continued to provide applicants and administrators with an easy and efficient application and interview process. The addition of Frontline Central allows for seamless creation and maintenance of personnel records. (2D)
13. The district placed a continuous focus on providing a competitive salary and benefit package. The average salary of instructional personnel in the FSSD is consistently in the top ten in the state in most salary lanes. In 2023, the FSSD was #5 in the state for average bachelor's salary and #8 in the state for average master's salary. (2D, 3E)
14. The director reviewed school enrollment data monthly to ensure low pupil-teacher ratios. (2D, 3B)
15. The district hosted a district job fair on March 23, 2024, with approximately 100 jobseekers attending both in-person and virtually. Human resources and Teaching and Learning personnel attended job fairs at Middle Tennessee State University, Tennessee Tech University, University of Alabama, University of Memphis, and University of Tennessee - Knoxville. Human resources personnel also participated in mock interviews with candidates from Vanderbilt University. Additionally, the human resources supervisor attended data meetings and other informational meetings at universities to maintain an active and engaged relationship with all local universities. (2D, 3D)
16. Monthly meetings with school principals at the PAC Connector Gallery provided a forum for discussion and collaboration on administrative issues. (1B, 2E, 3B, 3C, 3E)
17. The district provided secure online access to many forms and documents to each employee through the FSSD website, Google Suite, Employee Navigator, and Frontline Central reducing paper and copier costs. (2E)

18. The FSSD offered a morning and after school program (MAC) for the children of the school district. The focus of the program is to help motivate students to achieve through creative learning opportunities. This is accomplished by providing students with hands-on enrichment classes before and after school, as well as during the breaks and summer. Students participated in cooking, art, STEM, sewing, and dance classes, as well as many other enrichment opportunities. The MAC program received an \$80,231 Lottery for Education: Afterschool Programs (LEAPs) grant for 2022-2023. The money came from an act of the General Assembly that required profits from the lottery go toward specific educational programs, such as college scholarships, early childhood programs and after school programs. The FSSD will continue to receive funds for three years, enabling at-risk children to attend MAC on a sliding scale. The LEAPs scholarships cover the cost of attending MAC before and after school (where available) as well as during school breaks and holidays. In addition to academic tutoring and homework assistance, students experience several new enrichment classes funded through the grant. The LEAPs grant provided 58 students with scholarship rates to attend MAC in 2023-2024; these students also received homework support and small group tutoring assistance. (1B, 2A, 2F, 4B)
19. For district employees who chose to use the service, FSSD offered a WeeMAC program to provide early childhood education services for their children. The program offered care for children six weeks to five years of age. Their philosophy: children flourish in a caring, nurturing yet stimulating environment where they are encouraged to explore using developmentally appropriate toys and learning tools. The program is self-supporting through weekly payments by the parents and does not utilize school district funds. WeeMAC cared for and educated 59 students; 14 of those students graduated from the pre-k program, all kindergarten ready. (2D, 2E)
20. The FSSD Technology Department continued to run new fiber and data cable to improve our network infrastructure. Wireless access was upgraded at LES, MES, and JES, with a plan in place to complete the upgrade district-wide next school year. Wired network infrastructure was upgraded at FIS. The new Facilities and Transportation Center was outfitted with network and computer equipment. (2B)
21. The FSSD Technology Department purchased new laptops for teachers and staff in line for rotation replacements. (2B)
22. The district, having fulfilled all contractual obligations with Cenergistic, continued to embrace the energy savings program begun in November 2010 and realized significant energy savings. Over the life of the program, the district has incurred 32% savings (\$5,352,689) over expected energy costs. (2F)
23. The custodial department continued to function under dual supervision provided by building administrators and the district's custodial supervisor. (2D, 2E)
24. A.L.i.C.E. (Alert, Lockdown, Inform, Counter, Evacuate) training continued in the district. As a certified A.L.i.C.E. instructor, the safety supervisor trained FSSD faculty and staff on A.L.i.C.E. lockdown procedures. These sessions provided preparation and a plan for individuals and organizations to more proactively handle the threat of an aggressive intruder or active shooter. A.L.i.C.E. based lockdown tactics have become the accepted response, versus the traditional "lockdown only" approach. These lockdown guidelines were strongly encouraged by the federal government and our first responders support these tactics as well. (2F)
25. The safety supervisor and the district nurse supervisor collaborated to maintain first responder teams at each school. These teams are trained on a multitude of medical emergencies and will be called to respond as needed. (2F)
26. The safety supervisor continued to meet weekly with first responders and the WCS safety and security director as the safety manual was refined to ensure that the plans were streamlined for the county and all schools. Additionally, all school investigations were reviewed. (2E, 2F)

27. The safety supervisor continued to attend community first responder meetings and safety tabletop exercises. These meetings are held regularly and allow the supervisor to collaborate and discuss best safety practices for the schools. (2E, 2F)
28. Since 2013, FSSD has participated in the Medicaid Reimbursement program - a component of the Individuals with Disabilities Education Act (IDEA) which requires Medicaid (TennCare) to be primary to the USDOE for payment of health-related services provided under IDEA. Medically necessary services such as speech therapy, occupational therapy, and physical therapy are eligible services for students with disabilities who receive TennCare. These reimbursements from Medicaid are required to be used specifically on special education needs. This adds to the amount of money school therapists must spend on services for special education students. Parent permission is required before accessing a student's state Medicaid, so all eligible students are not participants in the Medicaid reimbursement program. FSSD contracts with a third party for the administration of this program. Since 2013, the district has netted over \$375,540.01 in Medicaid reimbursements. (2A)
29. Multiple two-way radios were purchased for the schools and were and will continue to be programmed by the Williamson County Schools assistant safety and security director. Radio communication is very effective for day-to-day usage as well as during an emergency. (2F)
30. School Safety Grant money was allocated to all Tennessee public school systems by Governor Lee, but to apply for the funds, the district had to meet multiple requirements. Further, assessments reviewing areas of strength and areas of opportunity were completed at all schools. This work began in summer 2017 and is ongoing. The Williamson County Sheriff's Office helped immensely. The safety grant funds that were allocated to the FSSD were used for initiatives that will be implemented in phases and include security laminate that is being installed on windows and doors on all buildings/schools. (2F)
31. In 2023-2024, 70.6% of the district's faculty held a master's degree or higher, while 29.4% held a bachelor's degree. During the 2023-2024 school year, FSSD had 13 educators participate in the tuition reimbursement program to earn an advanced degree. Additionally, 50 educators in the district earned the annual stipend for National Board Certification. (2D, 3D)
32. During the 2023-24 school year, the FSSD had remaining funds from one of the three federal ESSER (Elementary and Secondary Schools Emergency Relief) grants. The original ESSER 1.0 grant concluded in June of 2022, and the district expended all the funds by that deadline. The original ESSER 2.0 grant allocation from the spring of 2021 was \$1,324,348.13, and it was fully expended by the end of the 2022-23 school year, a few months ahead of the deadline. Finally, the ESSER 3.0 grant provided an even larger amount of relief funding with an allocation of \$2,974,297.76 from the summer of 2021, and we were granted an additional \$44,000 toward the end of the 2023-24 school year. In total, we had \$179,613.69 that we allocated and expended during the 2023-24 school year. These remaining ESSER 3.0 funds were allocated and expended for a variety of activities, including supplemental instructional supplies and materials, materials to promote student wellbeing, school technology, more radios for school safety measures, and for offsetting the cost of repairing the roof at Franklin Elementary. The ESSER 3.0 grant requires that 20% of the funding is used to address learning loss, and it also requires input from a wide variety of stakeholders in developing an effective funding plan. At the conclusion of the 2023-24 school year, there were no funds remaining from the original or additional allocation from the ESSER 3.0 grant. (1B, 2A, 2B, 2C, 2E, 3E, 4B)
33. Johnson Elementary School's kitchen was renovated to include all new finishes in the cafeteria, a dedicated HVAC unit for the dining area, and new serving line equipment. The kitchen was redesigned to relocate and replace the cooler and freezer to a new location, maximizing internal space to allow for all new food preparation equipment. A dedicated HVAC unit was installed for the kitchen area as well. (2A)

34. Franklin Elementary School was retrofitted with a new EDPM membrane system on the 2000 addition in 2022-23 fiscal year. It was completed early in the 2023-2024 school year. This was a new project added to the bond fund schedule due to the condition of the roof upon inspection and our architectural firm's advice. (2A)
35. Johnson Elementary School's roof replacement will begin during the 2022-23 fiscal year and substantial completion will go into the 2024-25 fiscal year with the added replacement of the metal portion along the front of the school. This was a new project added to the bond fund schedule due to the need and condition of the roof upon inspection and our architectural firm's advice. (2A)
36. The new FTC (Facilities and Transportation Center) addressed at 127 Reynolds Drive was completed and certified for occupancy in April 2024. We moved the Landscaping, Maintenance, and Transportation divisions in and began using the building as designed early May 2024. Transportation began running bus routes from the facility from mid-May to the end of the school year. (2A)
37. The new Central Office building construction addressed at 205 Eddy Lane is well underway. At the end of the fiscal year (June 30, 2024), building exterior was completed, building dried-in, glass installed, all overhead ceiling work basically completed, data cable installed, lower lever drywall, painting, and some flooring completed. The project will be about 75% complete. (2A)
38. For the 2024-25 fiscal year, and calendar year, all exterior finishes will be completed, along with the bus drive for the FTC, all landscaping installed, all interior finishes completed, occupant furnishings installed, with a certificate of occupancy granted late December or early January 2025. At that time all central office staff will move from their current locations to the new central office. (2A)
39. FSSD utilized grant money to purchase two additional automated external defibrillators (AED) units that were placed in the concession areas of the athletic fields at FIS and PGS. (2F)
40. The safety supervisor and the technology supervisor continued their work on the visitor management kiosk system project. The plan is for all schools to eventually have a visitor management system. These kiosks enable schools to better screen visitors and allow visitors to sign in/out electronically and give the schools the option to print visitor logs. (2A, 2F)
41. Perry Weather - A weather station from Perry Weather was purchased in the fall of 2023 and was installed on the roof of the Performing Arts Center. This station is an automated weather alert system with on-site precision. Perry Weather keeps a close watch on weather conditions at each location, delivering mobile and audio/visual alerts tailored to our weather policies - like wet bulb globe temperature (WBGT) and lightning. This allows our schools and the district to make safety decisions based on accurate, real-time data. The weather notifications are sent by email and/or text. The station is fitted with speakers that issue announcements related to safety emergencies. The safety supervisor partnered with the Williamson County Schools to complete this project. (2A)
42. Rekeying critical entrances to access controlled devices has been accomplished district wide. This improves security and provides the ability to change access permissions through network software. (2A, 2F)

## Future Challenges

1. The Franklin Special District will continue to face hiring challenges in most teaching areas. The district also maintains a focus on the challenge of recruiting teachers of color. FSSD will concentrate on recruiting from multiple sources (current employee recommendations, relationships with local universities, and expanding our attendance to virtual and in-person job fairs throughout the spring), as well as continue to refine retention practices for teachers by providing support throughout a teacher's career with the FSSD. The district will also continue to provide information to potential teachers regarding licensure pathways and district support available.
2. In addition to the challenge of hiring teachers, the district will face hurdles in hiring and retaining all employees. As we consider our budget for this year, it will behoove us to continue to maximize employee pay and benefits. Concurrently, we will work closely with StaffEZ to improve our substitute coverage across the district. Often, the district must pull other staff to cover substitute shortages. As we increase our fill rate, the district will minimize disruptions in the day-to-day operations of the schools.
3. From an enrollment of approximately 3,800 students in 2014 to about 3,400 pupils in 2019, to our current 3,100 students, the FSSD has seen a gradual and concerning decrease over the past decade. The underlying reasons have their own nuances and include an expansion in and publicity regarding educational options such as charter schools and private schools, as well as the lack of affordable housing for families within our zone. There is also a greater tendency toward home schooling that began during and has continued following the pandemic. The district is taking concrete steps toward further spreading of the word about the exemplary education provided in the FSSD with the goal of attracting and retaining additional students. Initiatives include continuing the reduced tuition rates for out-of-district students, website enhancements and digital marketing opportunities, promotional materials detailing the outstanding opportunities/characteristics specific to each building, expanded and intentional social media posts, and school open houses for new and prospective families.
4. Closely connected to enrollment considerations are the challenges around the new state funding formula, Tennessee Investment in Student Achievement (TISA). The TISA base formula is calculated on a per-student allocation that includes multipliers based on students' identified learning needs and other characteristics. With the combination of decreased enrollment and an enrollment-based funding formula, there is a heightened need to regain lost enrollment to maintain adequate funding so that we can continue to offer exemplary, student-focused educational programming.
5. An additional future funding challenge is related to the upcoming conclusion of the Innovative School Models Grant (the grant will end in June 2026), state monies that have enabled the FSSD to offer the high school credit Introduction to Aerospace course as an eighth-grade elective. Planning to fund the teacher's salary, benefits, and ongoing professional learning, the maintenance and eventual replacement of the Redbird Jay Velocity Flight Simulators, and other instructional and support resources from the FSSD General Purpose Budget is underway and will need to continue.
6. Addressing mental health, student well-being, and behavior (increasingly, extreme student behaviors) continues to be a district priority that is reflected in the goals and strategies of the new strategic plan, aspire 2029. Societal stressors on family units, schools, and society in general, as well the ramifications of some social media platforms, have been contributors to the exacerbation of challenging student behaviors. Common occurrences of heightened levels of anxiety and sadness, difficulties in appropriate self-expression and self-regulation, and a lack of tools for effectively dealing with conflict have necessitated our expanded partnership with Mercy Community Healthcare and have led to full caseloads for school counselors. The QuaverReady (<https://www.quavered.com/ready/>) digital resource provides support in personal and social competencies at the elementary level, as does the Bloomsights (<https://www.bloomsights.com>) platform for intermediate and middle school students. Further, the FSSD Volunteer Behavioral Health partnership providing

school-based behavioral health liaisons at Freedom Intermediate, Freedom Middle, and Poplar Grove Middle adds crucial student and family resources supporting the holistic health of our students.

7. The integration of artificial intelligence (AI) in schools presents several challenges for the future. These challenges include data privacy, teacher training on how to appropriately identify and use AI for instructional purposes, curriculum integration of AI, and parental concerns to name a few. Navigating these challenges will require collaboration among all stakeholders to create a responsible approach to the use of AI in schools.

## Summary

During 2023-2024, the Franklin Special School District embarked on a journey of self-reflection and renewed commitment to share the exceptional educational value the district offers to the community. At the same time, the district closed a significant chapter on its capital projects schedule which propels the FSSD into the future with updates to facilities and equipment that will better accommodate our students, families, and the employees of the Ninth Special District.

The district is proud of its incredible success in meeting the challenges of the Tennessee Learning Loss and Acceleration Act in 2022-2023, with no third-grade students retained as outlined in the law. In 2023-2024, the FSSD shouldered additional legislative requirements that placed TCAP requirements on fourth-grade students. With continued focus on instruction and intervention for third- and fourth-grade students throughout the year, the FSSD again achieved something that very few districts across the state accomplished - every third- and fourth-grade student was promoted to the next grade. With our designation as an 2022-2023 Exemplary District by the Tennessee Department of Education, we see that the work the schools have done in intentionally replicating the instructional strategies that contributed to this success in other grade levels and content areas is working.

While we acknowledge there are areas within our instructional work that we must strengthen, we know that continued and future success depends on the research-based efficacy of the Professional Learning Community (PLC) at Work model. Throughout 2023-2024, the FSSD invested significant time and resources in the collective professional learning for school leaders and their guiding coalitions in the faithful and proper use of the PLC approach within their buildings. Working with Solution Tree, we affirm that the PLC at Work® process is increasingly recognized as the most powerful strategy for sustained, substantive school improvement. The FSSD continues to work earnestly to function as an authentic PLC at Work district because the research bears out the undeniable impact on student learning.

The Board and Dr. Snowden's commitment to equitable facilities and a future-forward mindset for the district are captured in the capital projects plans. Significant strides made in capital projects in 2023-2024 include the completion of the Johnson Elementary kitchen and the Facilities and Transportation Center (FTC). Johnson Elementary's kitchen was renovated to include all new finishes in the cafeteria, dedicated HVAC units for the dining area and kitchen, and new serving line equipment. The kitchen was also redesigned to maximize internal space that allows for all new food preparation equipment. The FTC was completed, certified for occupancy, and, as of May 2024, houses the Landscaping, Maintenance, and Transportation divisions. Transportation began running bus routes from the facility from mid-May to the end of the school year. The new FSSD Central Office building is also well underway with a January 2025 tentative completion date.

Extensive work took place over 2023-2024 in two overlapping areas: strategic planning and rebranding/recruitment. In 2023-2024, the district undertook the strategic planning work of looking ahead to where we aspire to be in 2029, and to set in place transparent and aspirational, yet realistic strategies, to reach these goals. The process to develop the new strategic plan was aptly named aspire 2029 by stakeholders involved in developing its goals, strategies and tactics. Using the ample feedback on a variety of topics from educators, staff, and educational partners that was garnered via the brand strategy work with local marketing firm BrandMettle, we had a good general idea of the areas of growth as well as the strengths we would like to enhance in the upcoming months and years. Further, we surveyed parents/guardians, employees, and intermediate/middle school students in February 2024. The input from these surveys, along with the branding research feedback, set the stage for a focus group session, which included board members, Director of Schools Dr. Snowden, school and district administrators, parents, teachers, staff, students from grades 5-8, and community members. Priorities were identified to be included within each of the strategic plan goal areas: Academics, Well Being/Belonging, and Community Presence/Communication. aspire 2029 was formally approved in May, providing the district with detailed strategies to accomplish each goal within the five-year timeframe, if not sooner.

Speaking of the reflective nature of the rebranding efforts, the FSSD continued building on work undertaken in 2022-2023, making significant strides to bring to fruition a new logo, a new brand promise, and a shortened version of our legal name, the Franklin Special District. While the official rollout would not happen until August 2024, we are extremely proud of the work that went into ensuring that the Franklin Special brand continues to be equated with excellence. Integral to our messaging is our whole-child philosophy for instruction – something that our parents and community supporters have told us they value deeply. Another core component of our branding is overcoming the confusion that our official name presents for those new to the area, those without children in our schools, and those who are considering a move to Middle Tennessee. In early focus groups, our research confirmed that something truly “*special*” is happening at FSD, and it encouraged us to embrace this aspect of our identity. It also highlighted our most significant challenge: educating and informing the community about what makes our district so special.

In the 18 months that followed, what developed is a sharper focus on our responsibility to remind the FSD community of the exceptional education that our eight pre-kindergarten through eighth-grade schools provide, as well as to generate excitement and trust in families who are new to our area and our district. Our goal with this brand refresh is to maintain and expand upon the values that serve our most aspirational interests, while also addressing perceptions that may limit a family’s ability to understand and appreciate the unique value of our school system. We are proud to have created a new brand promise that speaks to our commitment to families in our district: **Students First. Excellence Always. No Exceptions.** Together, we are shaping a future in which the Franklin Special District will continue to symbolize innovative instruction, unlimited opportunity, supportive learning environments, and exemplary education. As we like to say, “**Excellence has its own district.**” And that district is the FSD!

## Glossary of Terms

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

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

**Access Control Management (ACM)** - An electronic system that regulates/assigns access to employees for certain buildings in the district. Staff FSSD badges allow them to scan their badge at specific entry points of their assigned location. The system records the staff that scanned in, the time and date scanned in, and which door they entered. This provides strengthened security to all campuses and eliminates staff using physical keys.

**aimsweb Plus** – A universal screening, progress monitoring, and data management system that supports Response to Instruction and Intervention (RtI<sup>2</sup>) in reading and mathematics. aimsweb uses brief, valid, and reliable measures of reading, math, spelling, and written expression performance for grades 1-8. Reading and math measures are used in K. In the FSD, students in grades K-1 utilize the universal screening portion and the progress monitoring elements on a case-by-case basis. For grades 3-8, students in Tier 2B or Tier 3 use the progress monitoring tool.

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

**Accelerated Learning Teachers (AL Teachers)** - Teachers in each school who work with students and/or consult with other teachers to differentiate instruction for advanced learners.

**Avigilon** - The security camera system that is being installed district-wide.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ESSER** - Elementary and Secondary Schools Emergency Relief (ESSER) is the name for the federal relief grants that have provided funds for public school districts to address the adverse impacts of the COVID-19 pandemic on schools and students. Three ESSER grants have been approved by the U.S. Congress as of 2022: ESSER 1.0, ESSER 2.0, and ESSER 3.0.

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

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

- employment application that provides applicants and administrators with an easier, more efficient application and interview process (*formerly Applitrack*).
- personnel documents and credential tracking to allow for creation of electronic personnel files and employees to complete forms electronically (Frontline Central).
- a web-based database software tool that enables the FSSD to maintain information regarding its professional learning course offerings, course locations, participants, instructors, course evaluations, transcripts and more.
- a windows-based software application, which automates our employee absence reporting, substitute placement and data analysis processes. It is designed for both certified and classified employees and provides numerous reports related to attendance (*formerly Aesop*).

**GoGuardian** – Software that helps schools easily manage devices and better understand students so as to keep them safer online.

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

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

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

**i-Ready** - A web-based program used in math for grades K-8 and reading for grade K-5. Students complete a diagnostic three times a year and are provided with an individualized learning path based on the results. i-Ready provides in-depth reports for teachers detailing every student's area(s) of need.

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

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

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

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

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

**Perry Weather** - An automated weather alert system with on-site precision. Perry Weather keeps a close watch on weather conditions at a location, delivering mobile and audio/visual alerts tailored to an organization's weather policies—like wet bulb globe temperature (WBGT) and lightning. Perry Weather allows our schools and the district to make safety decisions based on accurate, real-time data.

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

**Promethean ActivPanel** – Interactive board used to engage students and enhance instruction.

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

**Response to Intervention and Instruction - Behavior (RtI<sup>2</sup>-B)** – A tiered approach to positive behavior support and behavior management in which increasing levels of intense interventions are provided to students as needed.

All students receive positive behavior support through Tier 1. As formative behavioral data is compiled, students move into other tiers as necessary. Each school has an RtI<sup>2</sup>-B team to facilitate and implement positive behavior support.

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

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

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

- **S.P.I.R.E.®**: a comprehensive and multisensory reading intervention program designed to prevent reading failure and to build reading success through an intensive, structured and spiraling curriculum. It integrates phonological awareness, phonics, handwriting, fluency, vocabulary, spelling and comprehension in a ten-step lesson plan that is specifically designed for the way struggling readers learn.
- **Imagine Learning**: A computer-based intervention program that supports student learning of language and literacy through interactive experiences.
- **Lindamood-Bell**: A multisensory reading program that assists students with disabilities who have been identified with specific reading deficits.
- **ReadLive**: A computerized reading intervention program that helps students develop skills in deficit areas such as fluency, phonics, comprehension and vocabulary.
- **SIOP (Sheltered Instruction Observation Protocol)**: A research-based set of instructional strategies used by EL and general education teachers aimed at maximizing English language acquisition.
- **Moving With Math (MWM)**: A research-based math intervention program that is used for grades K-8. Teachers may choose to cover all topics in a level for a comprehensive intervention, or focus on specific math topics for targeted intervention. Students use manipulatives in every lesson to develop conceptual understanding and improve achievement. The assessment and curriculum are linked to state standards and provide data to differentiate instruction for all students.
- **Wilson**: The Wilson Reading System® (WRS) teaches the structure of the English language directly, using an integrated and sequential system in 12 Steps (not corresponding to a student's grade level).
- **95 Percent Core Phonics**: A Tier 1 structured literacy solution that supports meaningful and effective literacy progress linked across grades, grounded in the science of reading and supporting the critical K-5 years.

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

**STAR Enterprise** – A computer adaptive, universal screening, progress monitoring and data management system that supports Response to Instruction and Intervention (RtI<sup>2</sup>) in reading. In the FSSD, students in grades 5–8 utilize the universal screening option. Students in grades 5–8 who are being served in Tier IIA use the progress monitoring tool. Within this tool, lessons and materials are provided to support next steps in instruction.

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

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

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

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

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

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

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

**Truancy-** Truancy includes only unexcused absences; though not defined in law, a student is truant in Tennessee when he or she accrues five unexcused absences and may be subject to legal intervention.

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

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

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

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

# franklin special DISTRICT

David L. Snowden, Ph.D., Director of Schools • 507 New Highway 96 W • Franklin, TN 37064 • 615-794-6624 • www.fssd.org

**TO:** Members of the Franklin Special District Board of Education and Local News Media  
**FROM:** David L. Snowden, Ph.D., Director of Schools  
**DATE:** January 9, 2025  
**RE:** Agenda for the Franklin Special District Board of Education meeting to be held on Monday, January 13, 2025 at 6:30 p.m., to be held at Freedom Middle School, 1000 Excellence Way, Franklin.

- I. MEETING CALLED TO ORDER 6:30 p.m.
- II. PLEDGE OF ALLEGIANCE 6:32 p.m.
- III. RECOGNITIONS/GOOD NEWS 6:35 p.m.
1. Proclamation in Honor of School Board Appreciation Week
  2. Student Artist of the Month
  3. Good News
- IV. PUBLIC INPUT *Please limit comments to three (3) minutes per speaker* 6:45 p.m.
- V. REPORTS/PRESENTATIONS/DISCUSSIONS 6:50 p.m.
1. Teaching and Learning Report
  2. Finance and Administration Report
  3. NABSE Annual Conference
  4. 2023-2024 Director of Schools Annual Report
- VI. APPROVAL OF BOARD AGENDA 7:00 p.m.
- VII. APPROVAL OF CONSENT AGENDA 7:05 p.m.
1. Minutes of Board Meeting dated November 18, 2024
  2. Overnight Field Trip – PGMS Cheer Team to High School Cheerleading Nationals, Orlando
  3. Surplus Property Authorization – Thomas Built Type D School Buses
- VIII. BUSINESS BEFORE THE BOARD 7:10 p.m.
1. 2023-2024 Audit Reports
  2. Policy Revision: Enrollment in Advanced Courses (4.205) – 1<sup>st</sup> Reading
  3. Policy Revision: Promotion and Retention (4.603) – 1<sup>st</sup> Reading
- IX. DIRECTOR OF SCHOOLS REPORT 7:25 p.m.
- X. UPDATES 7:30 p.m.
1. Teaching and Learning
  2. Finance and Administration
- XI. ANNOUNCEMENTS 7:35 p.m.
- XII. ADJOURNMENT 7:40 p.m.

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



November 18, 2024  
Franklin, Tennessee

The Franklin Special School District Board of Education met at 6:30 p.m. on Monday, November 18, 2024, at Poplar Grove Middle School, 1030 Excellence Way, Franklin. A link to the recording may be found at <https://youtube.com/live/4RNEEDhjP5M?feature=share>.

The following members were present: Chair Robert Blair, Vice Chair Allena Bell, Treasurer Robin Newman, Secretary Kevin Townsel, and member Tim Stillings. Not present was: Alicia Barker.

Others present were: Dr. David Snowden, Dr. Mary Decker, Dr. David Esslinger, Carol Riordan, Drew Bingham, Amy Fisher, Bo Alexander, Chip Sternenberg, Dr. Lee Kirkpatrick, Dr. Summer Carlton, Dr. Gina Looney, Amber Whitley, Lisa Chatman, Celby Glass, Shelly Robinson, Stacey Robertson (new Special Populations Supervisor), Josh Bracamontes, David Reynolds, principals, media and community.

#### **I. MEETING CALLED TO ORDER**

The meeting was called to order at 6:30.

#### **II. PLEDGE OF ALLEGIANCE**

Poplar Grove Middle Principal Dr. JP Orman 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**

**Student Artist of the Month:** MES 2<sup>nd</sup> grader **Hayoung Park's** artwork is showcased this month. Art teacher David Reynolds submitted this work as part of a lesson where students learned about the function and history of lighthouses and how they have been used in American maritime navigation.

Thanks to **Chuck Sugg and Sonic Drive-In** for their sponsoring the Student Artist of the Month program with a generous gift card for featured artists.

Leadership Franklin 2025 Class member **Lynn McAlister** was present for the meeting. Special Populations Supervisor **Stacey Robertson** was introduced. She will be replacing Dr. Cheryl Robey as she retires from the position.

#### **VI. PUBLIC INPUT**

No one from the public addressed the Board during this time.

#### **VII. REPORTS / PRESENTATIONS / DISCUSSIONS**

- 1. Teaching and Learning Spotlight** – "New Branding Progress Update" – presented by Dr. Decker (on file). Highlighted were the many ways we have updated our branding throughout the district. 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). We will be ready to move into the new Central Office when we return from the holiday break.
3. **Williamson Chamber Market Update Business Luncheon and Expo** – Takeaways from event were given by Mrs. Bell. Current commercial and residential outlooks were given at this event.
4. **NSBA CUBE 2024 Annual Conference** – Takeaways from conference were given by Mr. Blair and Mr. Townsel.
5. **TSBA 2024 Leadership Conference and Annual Convention** – Takeaways from conference and convention were highlighted by several board members.

#### **VIII. APPROVAL OF BOARD AGENDA**

Allena Bell made a **motion** to approve the Board Agenda as presented. Robin Newman **seconded** the motion, which **passed 5-0**.

#### **IX. APPROVAL OF CONSENT AGENDA**

Robin Newman made a **motion** to approve the Consent Agenda as presented. Kevin Townsel **seconded** the motion, which **passed 5-0**.

Approved under Consent Agenda (on file) were:

1. **Minutes of Board Meeting dated October 21, 2024**
2. **Data Privacy Agreement** – Teaching & Learning has presented a sample student data privacy agreement adopted by another district, an additional item that will strengthen the process already in place to ensure privacy with all vendors with access to our student data. A description, FAQs and sample agreement are provided for your review. We are asking the Board to approve the development of a FSD customized Data Privacy Agreement to utilize with our vendors.
3. **Overnight Field Trip – FIS 6<sup>th</sup> graders to R.E.E.L. Environmental Education Camp** – This is a new educational trip that replaces the trip to Nature’s Classroom.

#### **X. BUSINESS BEFORE THE BOARD**

1. **2025-26 and 2026-27 Calendars** – Provided for thorough review before the meeting, consideration of a two-year calendar is being presented. There will be two votes for the options presented, one for each year. Thank you, Dr. Decker, Faith Maxwell, the original calendar committee, and small district team that took part in this process, in which top priorities were to 1) keep the same length of breaks as we currently have, 2) align with the WCS calendar, and 3) not begin before August 1 (including teachers).

The 25-26 calendar is more challenging just because of the way the days and weeks fall especially around the Christmas/New Year period. You will see from the summary page there was a lot of discussion and personal preference and the actual voting for each calendar was very close.

For the 2025-2026 calendar, the administration recommends Version 1 which has a majority of 51.7%.

For the 2026-2027 calendar, the administration recommends Version 2 which has a majority of 51%.

Tim Stillings made a **motion** to approve **Version 1 of the 2025-2026 calendar**, and **Version 2 of the 2026-2027 calendar**. Robin Newman **seconded** the motion. Rationale for passing a 2-year calendar is that it will help families and personnel plan further in advance for time away from school, as well as ease of scheduling within the district. The motion **passed 5-0**.

- 2. Resolution for Adoption of the Williamson County Multi-Hazard Mitigation Plan –** As part of the overall Williamson County Multi-Hazard Mitigation Plan, Franklin Special District must approve a resolution for adoption of the Plan. Final FEMA approval of the Plan is necessary for the county to receive various funding streams from the federal government. A condition of final FEMA approval is conditioned on approval from each respective entity, including FSD. The entire Plan has been presented for your review in BOEconnect. The administration recommended the Board adopt the Resolution provided for consideration prior to the meeting.

Allena Bell made a **motion** to approve the Resolution stated below. Robin Newman **seconded** the motion, which **passed by roll call vote 5-0**.

**“Resolution of the Franklin Special School District Board of Education: The Franklin Special School District Board of Education approves the amended Williamson County Multi-Hazard Mitigation Plan conditioned on FEMA approving the plan, and authorizes the County Mayor to sign all documentation needed to maintain compliance to be eligible for certain grants.”**

- 3. Real Estate Committee Recommendation for Sale of Battle Avenue Lots –** As information, we received a notice of termination of the contract from the prospective buyer of Lot 2. The buyer had already provided notice and release of the three Battle Avenue lots. We now have a contract offer (included for the Board for consideration prior to the meeting) for the purchase of the three Battle Avenue lots at a total price of \$1,725,000.00 (one million seven hundred twenty-five thousand). The contract is from Defatta Custom Homes. If that name sounds familiar, it is because that is the entity that bought our Fairground Street property a few years ago.

The Real Estate Committee recommended approval of the contract.

Tim Stillings made a **motion** to approve the **Real Estate Committee Recommendation for Sale of Battle Avenue Lots** as presented. Kevin Townsel **seconded** the motion, which **passed by roll call vote 5-0**.

- 4. Ratification of Lease Agreement with the City of Franklin –** The City of Franklin expressed an interest in leasing the current central office location located at 507 New Hwy 96 West. The length of the lease presented is for two-years (twenty-four months)

(the “Base Term”) with an additional month-by-month option for an additional one-year (twelve months) from the Commencement date which is set on or about February 1, 2025. At the October Board meeting, the Board provided authority to the Executive Committee (Board Chair & Director of Schools) to approve the Real Estate Committee’s recommended lease agreement to expedite the process with the City for their planning purposes. Additionally, the school district can continue to market and sell the property during the lease period with the understanding from any potential buyer that the City of Franklin’s lease agreement must be honored. The Real Estate Committee recommended the attached lease agreement be approved. The City of Franklin BOMA approved the agreement on November 12, 2024. The Executive Committee approved the lease agreement on November 13, 2024. We request the Board’s ratification of the Lease Agreement with the COF for the premises located at 507 New Highway 96 West, Franklin, TN, more particularly described on Exhibit A. This agreement also includes such furniture, fixtures and equipment as may be in the premises on the commencement date.

Tim Stillings made a **motion** to ratify the Lease Agreement with the City of Franklin as presented. Allena Bell **seconded** the motion. Mr. Townsel announced that he was comfortable voting for this lease agreement and had nothing to gain as both a Board member and City of Franklin employee. The vote **passed by roll call vote 5-0**.

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

- **Remote Learning Drill – October 22** – Feedback from our administrators was positive that this drill went as planned.
- **New Family Open House – Week of October 21-25** - Our Open Houses this year was spread over a week. Attendance numbers will be sent to the Board.
- **Veteran’s Day Parade – November 11** – FSD was closer to the front this year in the parade and the weather provides a beautiful day for celebrating our veterans! Six FSD Be Nice Student Ambassadors from each school marched in the parade alongside our fourth graders, FIS Bulldog Council, and FMS/PGMS bands. The renovated Story Bus made its debut run. Thanks to all that attended for the students, and our Board members that were able to come out.
- **Be Nice Week – November 11-15** – Schools had various Be Nice activities planned to celebrate this week. Faculty and staff received a nice surprise as well! Beanies with the new logo were given to all employees, Board members will also be receiving one.
- **Thanksgiving Break – November 25-29** – Schools and district offices will be closed.
- **PAC Kiosk** – A kiosk is in place in the PAC lobby, for theatre goers to enter their information and ask questions about our district. The step and repeats are also in the lobby for visitors to take their picture.

- **Board Meeting in December** - Although this has been scheduled, it is tentative on whether there will be a definitive need for a December Board meeting. We will be communicating with the Board Chair to help determine the status of the December meeting.
- **Items for Board Retreat** – Please let us know if there are topics that you would like to have added to our agenda for **January 11**.

**XII. UPDATES**

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

- Demographics Report dated November 7, 2024

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


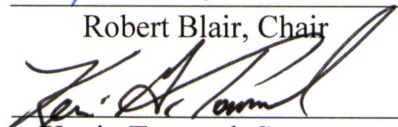
- Personnel Change Report October/November 2024
- Investment Report dated September 30, 2024
- Revenue and Expenditure Reports dated November 11, 2024
- Sales Tax Revenue Comparison Report for November 2024

**XIII. ANNOUNCEMENTS**

- November sales tax collections were up 9.2% this month compared to the same month, 2023; there was a 6.3% increase so far this year.
- Mr. Townsel asked that, in their roll as Board members, to add as a discussion item at the retreat, moving the time of future board meetings to earlier in the evening.
- Mrs. Bell announced that the annual Legal and Legislative Institute will be held February 10-11.

**XIV. ADJOURNMENT**

Chair Blair adjourned the meeting at 7:05 p.m.

		2/10/25
	Robert Blair, Chair	Date
<b>ATTEST:</b>		1/13/25
	Kevin Townsel, Secretary	Date

**APPLICATION FOR OVERNIGHT FIELD TRIP  
FRANKLIN SPECIAL SCHOOL DISTRICT**

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

SCHOOL: Poplar Grove GRADE(S): 5-8 DATE OF REQUEST: 11/20/24  
~~11/20/25~~

TEACHER(S) REQUESTING: Jennifer Hacker

DATES OF FIELD TRIP: 2/5/25 TO 2/10/25

DESTINATION: Orlando Florida (High School cheerleading Nationals)

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

The PGS cheer team competes & practices all year to win a bid to the High School cheerleading Nationals. We go to Orlando & compete against all the other schools who also won a bid.

TRIP COST PER CHILD: \$ 650<sup>00</sup> COLLECTION METHOD: \_\_\_\_\_

SCHOLARSHIPS NEEDED (#): \_\_\_\_\_ SCHOLARSHIPS PROVIDED (#): \_\_\_\_\_

METHOD OF PAYMENT OF SCHOLARSHIPS: \_\_\_\_\_

STUDENT BODY OFFERED TRIP, i.e., grades(s), groups(s): PGS competition cheer team

NUMBER PARTICIPATING: 23 athletes

CHAPERONES ATTENDING (NOTE FACULTY MEMBERS): Head coach: Jennifer Hacker, a principal (PGS or FMS) each girl has a parent attending

DATE AND TIME OF DEPARTURE: 2/5/25 AT \_\_\_\_:\_\_\_\_ am pm

DATE AND TIME OF RETURN: 2/10/25 AT \_\_\_\_:\_\_\_\_ am pm

each girl is leaving at different times w/ their parent

MODE OF TRANSPORTATION: some are driving / some are flying

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

ACCOMMODATION ARRANGEMENTS: the families are staying at the Westgate Town Center in Orlando, Fl.

MEAL ARRANGEMENTS: on your own (parents are providing team meals)

EMERGENCY CONTINGENCY PLAN: \_\_\_\_\_

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

Alexis Church  
Alizay Jackson  
Amysa Kidd  
McKaylee Kid  
August O'Shea  
Finley O'Shea  
Ayden Heydel  
Bailey Minor

Bella Goodale  
Carlin Orr  
Carys Cavanaugh  
Elizabeth Morton  
• Emory Vaughn  
• Harper Powell  
Jaz'lynn Trammell  
Kalise Cannon

Kate Clark  
Lily Ketchum  
• Lainey Mar Pitt  
• Stella Duke  
Sydney Ward  
Wenshi Wang  
• Zoe Rizos

RECOMMENDED BY PRINCIPAL: [Signature]

DATE: 2/4/24

DIRECTOR OF SCHOOLS: [Signature]

DATE: 12/5/24

AUTHORIZATION BY FSSD BOARD OF EDUCATION: [Signature]

DATE: 1/13/25

**FSSD SURPLUS PROPERTY AUTHORIZATION  
FOR ITEMS VALUED TO BE GREATER THAN \$500 - MUST HAVE FULL BOARD APPROVAL**

ITEMS TO BE DISPOSED: (add rows if needed)

DATE: December 13, 2024

Location	Quantity	Description
Transportation	1	2007 Thomas Built Type D School Bus VIN/1T88T3E2171282383 (Old F11)
Transportation	1	2007 Thomas Built Type D School Bus VIN/1T88T3E2071282388 (Old F20)
Transportation	1	2007 Thomas Built Type D School Bus VIN/1T88T3E2971282387 (Old F24)

insert pictures here if appropriate:

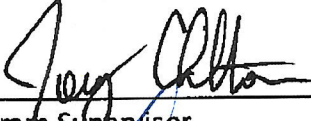
**Notes:**

- The above items are no longer suitable to be utilized in the programs of FSSD.
- The supervisor of the program has estimated the item value to **exceed \$500**.
- Upon approval **from the Board** to surplus, the supervisor may sell the property to the highest bidder **after advertising in newspaper (7days)**.
- The auction may utilize a sealed bid process or use an internet auction website used by the district, state or other local government. Please share the plan for sale:

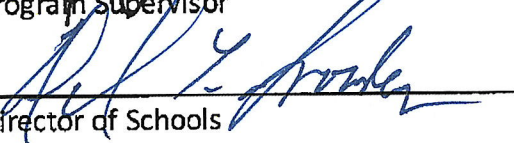
Advertised in a newspaper of general circulation directing bidders to govdeals.com.
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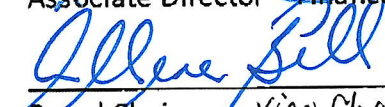
- All revenue from the sale of listed items shall be deposited in the general-purpose fund of the Board unless the item was purchased from CNP or Federal Projects.
- If attempts to sell the property fail to produce monetary return, the property may be discarded.

Approval:

 12/13/24  
\_\_\_\_\_  
Program Supervisor

  
\_\_\_\_\_  
Associate Director - Finance/Administration

  
\_\_\_\_\_  
Director of Schools

  
\_\_\_\_\_  
Board Chairman *Vice Chair*

Approved original to: Program Supervisor

Approved Copies to: Facilities Supervisor, Accounting Coordinator, General Ledger Specialists

Reference: Board Policy 2.403 updated July 22, 2024.



**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2024**

**Matlock Clements**  

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**Certified Public Accountants**

## **INTRODUCTORY SECTION**

# FRANKLIN SPECIAL SCHOOL DISTRICT

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**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Principal Officials

June 30, 2024

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

\* Elected at-Large

\*\* Appointed

## **FINANCIAL SECTION**

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin Special School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position and the budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

**Eric Clements, CPA, CFE • Andy Matlock, CPA**

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

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

### **Supplementary Information**

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

The combining and individual nonmajor fund financial statements, financial schedules and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual nonmajor fund financial statements, financial schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Matlock Clements, P.C.  
Murfreesboro, Tennessee  
December 16, 2024

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

Our discussion and analysis of the Franklin Special School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024.

### *FINANCIAL HIGHLIGHTS*

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the fiscal year by \$53,678,095 (net position).
- The change in net position decreased \$940 thousand.
- Outlays for new capital assets totaled \$23,210,353 and consisted of various repairs and improvements, and construction in progress and various equipment purchases.

### *OVERVIEW OF THE FINANCIAL STATEMENTS*

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

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

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

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

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

#### **Reporting the District's Most Significant Funds**

##### *Fund Financial Statements*

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

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management’s Discussion and Analysis

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

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

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

#### *Net Position*

As noted earlier, net position may serve over time as a useful indicator of a school district’s financial position. In the case of the District, the net position was approximately \$53.68 million at the close of the fiscal year. A schedule of the District’s net position at June 30, 2023 (for comparison) and 2024 follows:

	<i>Governmental Activities</i>	
	<u>2024</u>	<u>2023</u>
Current and other Assets	\$ 97,385,594	\$ 93,974,938
Capital Assets, net	125,208,808	106,433,218
Deferred Outflows	14,072,092	15,196,334
<i>Total assets and Deferred Outflows of Resources</i>	<u>236,666,494</u>	<u>215,604,490</u>
Long-term liabilities	121,825,513	105,954,868
Other liabilities	12,440,714	10,678,506
Deferred Inflows	48,722,172	44,353,232
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>182,988,399</u>	<u>160,986,606</u>
<i>Net position:</i>		
Invested in capital assets, net of related debt	28,890,219	29,712,697
Restricted-Nonspendable	86,978	63,474
Restricted for education	1,660	1,660
Restricted for pensions	6,464,783	7,362,844
Restricted for capital outlay	-	-
Unrestricted	18,234,455	17,477,209
<i>Total net position</i>	<u>\$ 53,678,095</u>	<u>\$ 54,617,884</u>

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

The District's net position of approximately \$53.68 million is primarily composed of the District's investment in capital assets, net of related debt. The District uses capital assets to provide services to its roughly 3,176 public school students; consequently, these assets are not available for future spending. Although the District's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### *Changes in Net Position*

The District's activities are categorized as "governmental" activities. The net position of the District's governmental activities decreased by \$939,789. The decrease in net position resulted primarily from total general expenditures exceeding the total net revenues of the primary governmental activities.

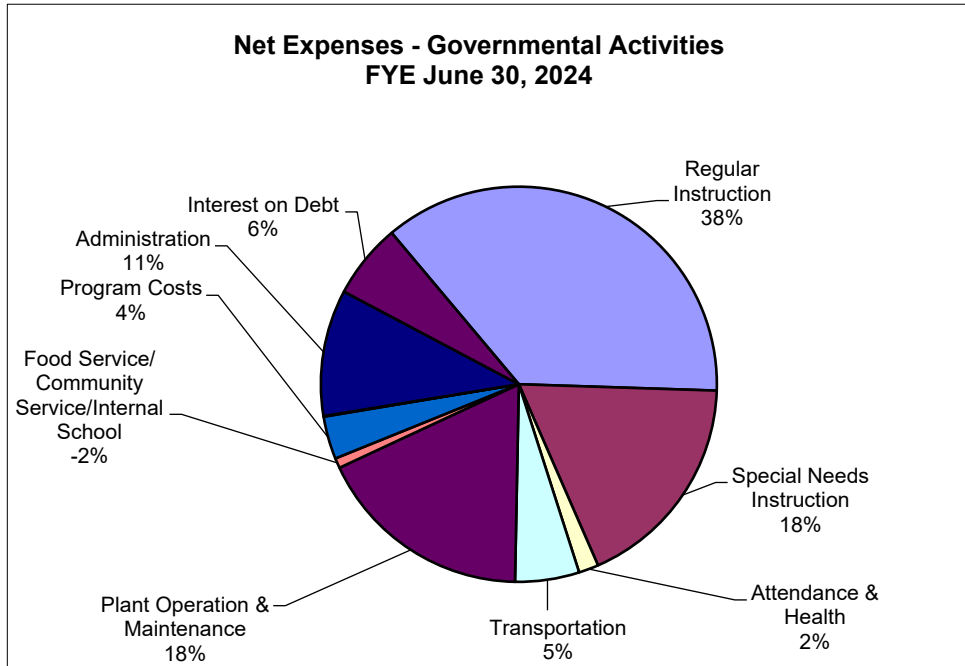
The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services.

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

<b><i>Change in Net Position - Governmental Activities</i></b>				
	<b><i>Total Cost of Services</i></b>	<b><i>Less: Program Revenues</i></b>	<b><i>Net Cost of Services</i></b>	<b><i>Net Cost of Services</i></b>
			<b>2024</b>	<b>2023</b>
<b><i>Program Expenses:</i></b>				
Instruction:				
Regular	\$38,853,694	\$(19,443,800)	\$ 19,409,894	\$ 14,971,678
Special needs	9,645,110	(145,537)	9,499,573	8,253,971
Support Services:				
Attendance and health	861,074	-	861,074	847,081
Transportation	2,773,111	-	2,773,111	2,245,346
Plant operations and maintenance	9,408,145	-	9,408,145	8,223,822
Food service	3,062,792	(2,630,311)	432,481	340,393
Program Costs	1,855,382	-	1,855,382	1,798,534
Community service	13,675	(1,508,332)	(1,494,657)	(1,923,027)
Administration	5,479,705	-	5,479,705	5,390,653
Internal School	953,779	(980,127)	(26,348)	(29,137)
Interest on debt	3,242,154	-	3,242,154	2,850,980
<b>Total</b>	<b><u>\$76,148,621</u></b>	<b><u>\$(24,708,107)</u></b>	<b>51,440,514</b>	<b><u>42,970,294</u></b>
<b><i>Less: General Revenues</i></b>			<b>50,500,725</b>	<b>50,185,187</b>
<b><i>Change in Net Position</i></b>			<b><u>\$ (939,789)</u></b>	<b><u>\$ 7,214,893</u></b>

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management’s Discussion and Analysis



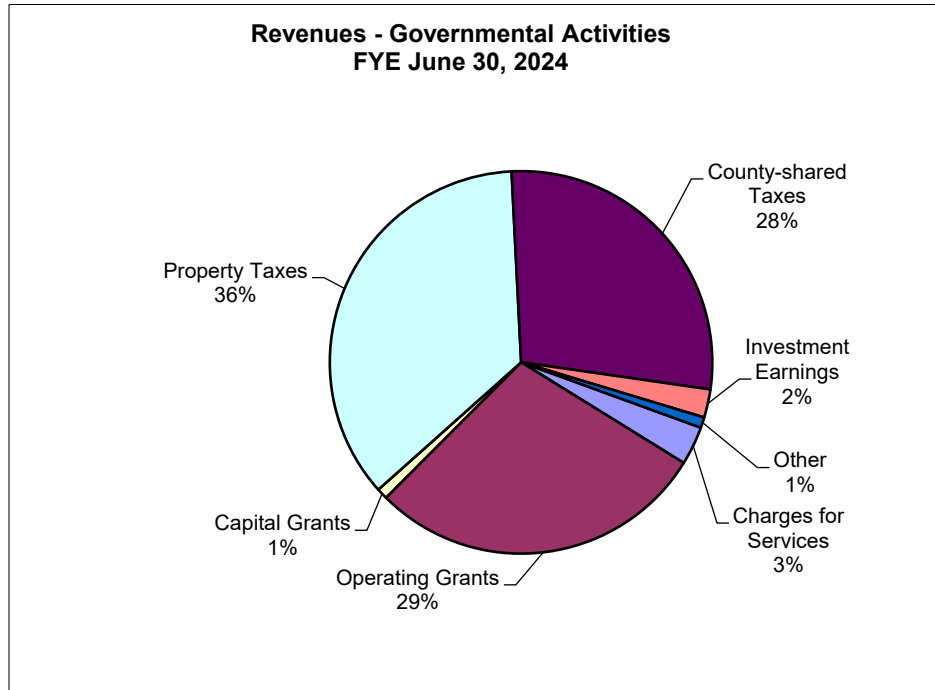
The net cost of regular instruction, plant operation and maintenance and special needs instruction represent the largest components of the District’s governmental activities, 38%, 18% and 18%, respectively. The District relies on general revenues, including tax revenue and unrestricted State TISA funds, to support the net cost of its governmental activities.

As the table below indicates, \$50.50 million of general revenues were realized to support \$51.44 million of governmental activities.

	<i>Governmental 2024 Activities</i>		<i>Governmental 2023 Activities</i>	
		%		%
<b>Program Revenues:</b>				
Charges for services	\$ 2,454,993	3.3%	\$ 2,271,484	3.0%
Operating grants	21,564,147	28.7%	22,483,390	29.8%
Capital grants	688,967	0.9%	567,711	0.8%
	<u>24,708,107</u>	<u>32.9%</u>	<u>25,322,585</u>	<u>33.5%</u>
<b>General Revenues:</b>				
Property taxes	26,922,340	35.8%	27,434,866	36.3%
County-shared taxes	21,106,520	28.1%	21,235,445	28.1%
Investment earnings	1,793,616	2.4%	1,188,734	1.6%
Other	678,249	0.9%	326,142	0.4%
	<u>50,500,725</u>	<u>67.1%</u>	<u>50,185,187</u>	<u>66.5%</u>
<b>Total Revenues</b>	<u><u>\$ 75,208,832</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 75,507,772</u></u>	<u><u>100.0%</u></u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Management’s Discussion and Analysis**



Property taxes and county-shared taxes, including sales tax, accounted for most of the District’s general revenues, contributing about 36 cents and 28 cents, respectively, of every dollar raised. Another 30% came from State and Federal funds for specific programs, and the remainder from fees charged for services and miscellaneous sources.

***FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS***

The District’s governmental funds (as presented on the Balance Sheet on page 23 reported a combined fund balance of \$38.1 million, a decrease of \$2,419,069 from the prior year. The schedule below indicates the fund balance and the total change in fund balance by fund as of June 30, 2024.

	<b>Balance, June 30, 2024</b>	<b>Balance, June 30, 2023</b>	<b>Increase (Decrease)</b>
General	\$ 13,902,266	\$ 14,098,134	\$ (195,868)
Debt Service	1,443,384	2,172,749	(729,365)
Nonmajor Funds:			
Food Service	118,668	355,842	(237,174)
Federal Projects	-	-	-
Community Service	-	260,797	(260,797)
Internal School Fund	638,589	612,249	26,340
Capital Outlay	21,974,162	22,996,367	(1,022,205)
<b>Total</b>	<b>\$ 38,077,069</b>	<b>\$ 40,496,138</b>	<b>\$ (2,419,069)</b>

# FRANKLIN SPECIAL SCHOOL DISTRICT

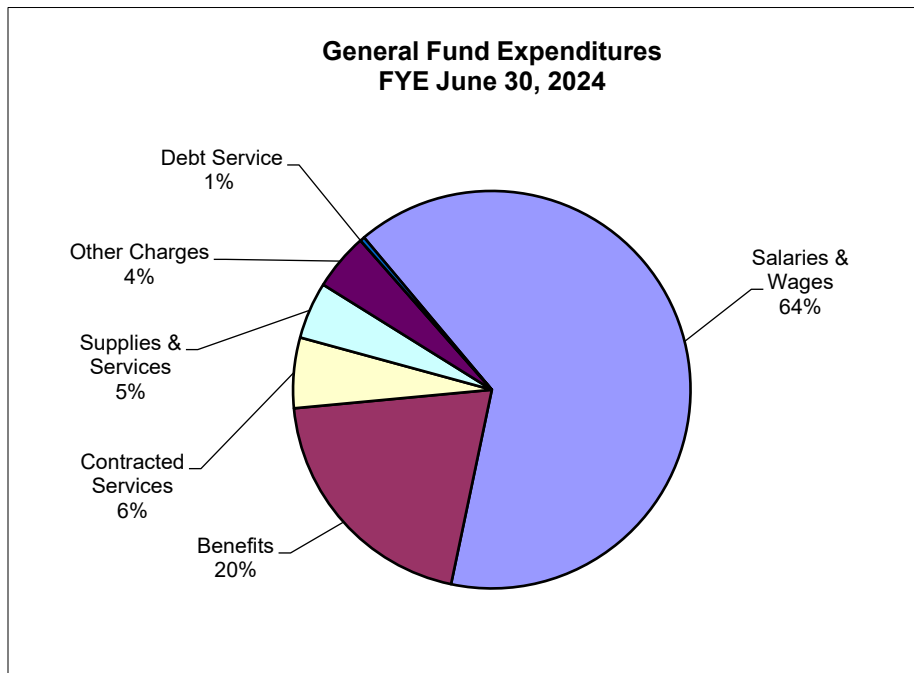
## Management’s Discussion and Analysis

### *General Fund*

The General Fund is the chief operating fund of the District. At the end of the fiscal year, the total fund balance of the General Fund was \$13,902,266. The unassigned fund balance of \$13,045,344 million is available for spending at the District’s discretion, \$69,468 is committed for education and support services, \$0 is classified as “nonspendable” and the remaining fund balance of \$787,454 is restricted for education and the Hybrid Retirement Stabilization Trust. As a measure of liquidity, the unassigned fund balance represents 21.66 % of total General Fund expenditures.

Expenditures exceeded revenues for the fiscal year, which resulted in a decrease to the fund balance of 195,868.

The District is a service entity and as such is labor intensive. As the table below illustrates, 84% of the General Fund expenditures are for employee salaries and benefits.



	<b>2024</b>	<b>2023</b>
Salaries & Wages	\$ 38,773,289	\$ 35,776,795
Benefits	12,171,738	11,579,534
Contracted Services	3,449,039	3,017,208
Supplies & Materials	2,791,513	2,283,528
Other Charges	2,794,671	2,525,414
Capital Outlay	-	-
Debt Service	224,724	236,747
<b>Total</b>	<b>\$ 60,204,974</b>	<b>\$ 55,419,226</b>

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

### *Other Funds*

The Debt Service Fund is used to account for funds reserved for the retirement of the District's debt. The fund balance of the District's Debt Service Fund decreased \$729,365. Expenditures exceeded revenues that were anticipated and reflected in the budget. The expenses of the Debt Service Fund include principal and interest payments for bond indebtedness as well as fiscal agent fees. Debt payments for tax anticipation notes are made through the general fund when needed.

The District operates a food service program in each of its eight schools. The Food Service Fund's fund balance decreased \$260,678 due to an increase in food and labor cost and no increase in the USDA food reimbursement rates. Revenues consist of meal and a-la-carte sales as well as reimbursements from the U.S. Department of Agriculture School Nutrition Program. Expenditures consist of food and supply costs in addition to employee labor and benefits.

The District provides morning and afternoon care for children through the Morning and Afternoon Care (MAC) program. The Community Service Fund's fund balance decreased \$260,797. The decrease was the result of increased expenditures in staffing and less funding from the American Rescue Plan Stabilization Grant.

The District operates an internal school fund in each of its eight schools. This fund is used to account for funds held at individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The fund balance of the District's internal school fund increased \$26,348.

The fund balance of the Capital Outlay Fund decreased \$1,022,205. Expenditures exceeded revenues that were anticipated and reflected in the budget. Revenue of this fund normally comes from the District's share of county impact fees. Expenditures consisted of various repairs and improvements, and construction in progress.

### **GENERAL FUND BUDGET INFORMATION**

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

The District's original budget for General Fund expenditures totaled \$60.65 million and the estimated revenues and transfers totaled \$56.29 million. Final budgeted expenditures in the General Fund were \$62.64 million. Amendments related primarily to additional services related to Grants.

During the year, however, the District made an effort to spend conservatively. Consequently, expenditures were less than budgetary estimates by \$2,434,496 at year-end, and actual revenues were more than budgetary estimates by \$2,651,723. Subsequently, total expenditures exceeded revenues and transfers for the fiscal year, decreasing the fund balance by 195,868.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

### *CAPITAL ASSET AND DEBT ADMINISTRATION*

#### **Long-Term Debt**

At June 30, 2024, the District had general obligation bonds outstanding of \$106,895,000, a liability for compensated absences of \$471,425 and a net OPEB obligation of \$7,552,194. This is as compared to the June 30, 2023, balances of \$90,265,000 for general obligation bonds, a liability for compensated absences of \$471,170 and a net OPEB obligation of \$8,443,174. The bonds are backed by the full faith and credit of the District. Total long-term debt of the District increased during the fiscal year due to issued general obligation bonds.

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

#### **Capital Assets**

The District has \$125.21 million invested in capital assets (net of accumulated depreciation of \$72.42 million). This investment is comprised of 201 acres of land, seven school buildings, two administrative office buildings, CO Eddy Lane buildings, land improvements (such as parking lots, athletic fields and lighting and drainage systems and retention ponds), furniture and equipment, and more than 30 school buses and maintenance vehicles and equipment.

Acquisitions consisted of buildings, vehicles, various improvements, equipment purchases and construction in progress that totaled \$24,105,247. Detailed information regarding capital asset activity is included in the notes to financial statements (see Note 3).

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Management’s Discussion and Analysis**

The District’s capital assets at June 30, 2024 as summarized by location follow:

<u>Location</u>	<u>Owned</u>		<u>Accumulated</u>		<u>2024</u>	<u>2023</u>
	<u>Acreage</u>	<u>Cost</u>	<u>Depreciation</u>	<u>Cost, Net</u>	<u>Cost, Net</u>	
Franklin Elementary	16.7	\$ 21,518,031	\$ 10,471,462	\$11,046,569	\$ 11,635,412	
Johnson Elementary	13.7	\$ 12,202,628	\$ 4,334,620	7,868,008	7,155,488	
Liberty Elementary	37.0	\$ 19,661,448	\$ 7,388,781	12,272,667	13,023,357	
Moore Elementary	20.0	\$ 12,048,780	\$ 8,266,414	3,782,366	4,136,036	
Freedom Intermediate	25.0	\$ 19,264,666	\$14,276,767	4,987,899	5,727,271	
Freedom Middle	37.4	\$ 15,794,211	\$ 8,948,386	6,845,825	6,994,708	
Poplar Grove	37.3	\$ 24,775,455	\$12,638,841	12,136,614	40,830,775	
Central Office	2.6	\$ 5,732,173	\$ 1,708,580	4,023,593	4,512,307	
Central Office Annex	6.6	\$ 3,267,025	\$ 1,152,990	2,114,035	1,777,745	
Transportation	-	\$ 3,185,938	\$ 2,298,104	887,834	641,009	
PAC	-	\$ 28,359,685	\$ 565,284	27,794,401	641,009	
Maintenance/Landscaping	-	\$ 498,827	\$ 283,071	215,756	180,251	
C/O 205 Eddy Lane	4.7	\$ 31,315,831	\$ 82,590	31,233,241	9,818,859	
<b>Total</b>	<b>201.0</b>	<b>\$197,624,698</b>	<b>\$72,415,890</b>	<b>125,208,808</b>	<b>106,433,218</b>	
Less: Outstanding Debt				(96,318,589)	(76,720,521)	
Net Investment in Capital Assets				<u>\$28,890,219</u>	<u>\$ 29,712,697</u>	

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

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

- The 2023 Tennessee General Assembly approved FSSD to issue an aggregate principal amount not to exceed \$20,000,000 of additional interest-bearing bonds to finance current and future capital projects. In March 2024, the FSSD received \$21,668,292 from this issuance inclusive of principal and premium.
- In the 2024-2025 budget, FSSD increased the current tax rate by \$0.11 to \$0.8151 with \$0.6111 committed to the General Fund and \$0.2040 to the Debt Service Fund. With the March 2024 bond issue of \$21,668,292, our Debt Service expenditures for FY2024-2025 are expected to exceed our revenues; therefore, reducing our Debt Service fund balance by approximately \$363,623. However, the fund balance is expected to remain healthy as compared to previous years. The 2025-2026 budget is going to require more funds committed toward the Debt Service Fund to maintain a healthy fund balance moving forward.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Management's Discussion and Analysis

- The FSSD chose to include a 4% COLA beyond step increases for the 2024-2025 General Fund.
- Total General Fund appropriations approved by the District's Board of Education for the 2024-2025 fiscal year is \$64,507,183.

All of these factors will have an impact upon the District's budget for the 2024-2025 fiscal year.

### *REQUESTS FOR INFORMATION*

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

## **BASIC FINANCIAL STATEMENTS**

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Statement of Net Position**

**June 30, 2024**

	Primary Governmental Activities
<u>Assets</u>	
Cash and cash equivalents	40,512,267
Receivables (net of allowance of uncollectibles):	
Taxes	24,254,426
Due from other governments	24,154,125
Accounts receivable	89,878
Inventories	87,642
Prepaid Expenses	2,294
Net pension asset	7,499,168
Non depreciable capital assets	5,910,485
Depreciable capital assets net accumulated depreciation	119,298,323
Restricted Assets:	
Amounts accumulated for Pension Benefits	785,794
Total Assets	222,594,402
<u>Deferred outflows of resources</u>	
Deferred outflows-pensions	9,874,286
Deferred outflows-OPEB	2,213,326
Deferred loss on bond refunding	1,984,480
Total Deferred Outflows of Resources	14,072,092
<u>Liabilities</u>	
Accounts payable	351,842
Accrued payroll and other liabilities	6,053,409
Retainage payable	35,990
Accrued interest	378,769
Advances in cafeteria charges	40,889
Advances in PAC charges	71,000
Advances in tuition	38,636
Net pension liability	1,820,179
Long-term liabilities due within one year	3,650,000
Long-term liabilities due in more than one year	121,825,513
Total Liabilities	134,266,227
<u>Deferred inflows of resources</u>	
Deferred inflows-pensions	586,342
Deferred inflows-OPEB	3,674,110
Deferred inflows for property taxes	44,461,720
Total Deferred Inflows of Resources	48,722,172
<u>Net Position</u>	
Net investment in capital assets	28,890,219
Restricted-Nonspendable	86,978
Restricted for education	1,660
Restricted for pensions	6,464,783
Unrestricted	18,234,455
Total Net Position	\$ 53,678,095

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Statement of Activities**

**For the Year Ended June 30, 2024**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
<b>Functions / Programs:</b>	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
<b>Primary Government: Governmental Activities:</b>					
Regular instruction	\$ 38,853,694	\$ 381,360	\$ 18,373,473	\$ 688,967	\$ (19,409,894)
Special needs instruction	9,645,110	-	145,537	-	(9,499,573)
Attendance and health	861,074	-	-	-	(861,074)
Transportation	2,773,111	-	-	-	(2,773,111)
Plant operation and maintenance	9,408,145	-	-	-	(9,408,145)
Food service	3,062,792	935,578	1,694,733	-	(432,481)
Program Costs	1,855,382	-	-	-	(1,855,382)
Community service	13,675	1,138,055	370,277	-	1,494,657
Administration	5,479,705	-	-	-	(5,479,705)
Internal School	953,779	-	980,127	-	26,348
Interest of debt	3,242,154	-	-	-	(3,242,154)
Total Governmental Activities	\$ 76,148,621	\$ 2,454,993	\$ 21,564,147	\$ 688,967	\$ (51,440,514)
<b>General Revenues:</b>					
Property taxes					26,922,340
County shared taxes					21,106,520
Unrestricted investment earnings and rental income					1,793,616
Other					678,249
					50,500,725
					50,500,725
					(939,789)
					54,617,884
					54,617,884
					\$ 53,678,095
					53,678,095

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Balance Sheet  
Governmental Funds**

**June 30, 2024**

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	\$ 16,343,963	\$ 22,019,323	\$ 1,387,663	\$ 761,318	\$ 40,512,267
Taxes receivable	24,254,426	-	-	-	24,254,426
Due from other governments	15,598,365	73,494	7,918,148	564,118	24,154,125
Receivables	49,378	-	-	40,500	89,878
Inventory	-	-	-	87,642	87,642
Due from other funds	268,140	-	-	-	268,140
Prepaid Expenses	2,294	-	-	-	2,294
Restricted Assets	785,794	-	-	-	785,794
<b>Total Assets</b>	<b>\$ 57,302,360</b>	<b>\$ 22,092,817</b>	<b>\$ 9,305,811</b>	<b>\$ 1,453,578</b>	<b>\$ 90,154,566</b>
 <u>Liabilities</u>					
Accounts payable	269,177	82,665	-	-	351,842
Accrued liabilities	5,704,753	-	-	348,656	6,053,409
Retainage payable	-	35,990	-	-	35,990
Due to other funds	-	-	-	268,140	268,140
Advance of cafeteria charges	-	-	-	40,889	40,889
Advance of PAC charges	71,000	-	-	-	71,000
Advance of tuition	-	-	-	38,636	38,636
<b>Total Liabilities</b>	<b>6,044,930</b>	<b>118,655</b>	<b>-</b>	<b>696,321</b>	<b>6,859,906</b>
 <u>Deferred inflows of resources</u>					
Deferred inflows for property taxes	37,355,164	-	7,862,427	-	45,217,591
<b>Total Deferred Inflows of Resources</b>	<b>37,355,164</b>	<b>-</b>	<b>7,862,427</b>	<b>-</b>	<b>45,217,591</b>
 <u>Fund Balances</u>					
Nonspendable:					
Inventory	-	-	-	86,978	86,978
Restricted:					
Restricted for Education	1,660	-	-	-	1,660
Restricted for Internal School	-	-	-	638,589	638,589
Restricted for Capital Outlay	-	-	-	-	-
Restricted for Hybrid Retirement Stabilization Trust	785,794	-	-	-	785,794
Committed:					
Committed for Debt Service	-	-	1,443,384	-	1,443,384
Committed for Capital Outlay	-	21,974,162	-	-	21,974,162
Committed for Education	54,815	-	-	-	54,815
Committed for Support Services	14,653	-	-	-	14,653
Committed for Food Service	-	-	-	31,690	31,690
Unassigned	13,045,344	-	-	-	13,045,344
<b>Total Fund Balances</b>	<b>13,902,266</b>	<b>21,974,162</b>	<b>1,443,384</b>	<b>757,257</b>	<b>38,077,069</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 57,302,360</b>	<b>\$ 22,092,817</b>	<b>\$ 9,305,811</b>	<b>\$ 1,453,578</b>	<b>\$ 90,154,566</b>

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

**June, 30 2024**

<b>Amounts reported for fund balance - total governmental funds</b>		<b>\$ 38,077,069</b>
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		125,208,808
Net pension asset (liability) that is not due and payable in the current period, therefore, are not reported in the funds.		5,678,989
Deferred outflow of resources that is a consumption of net position that is applicable to a future reporting period.		
Employer contributions subsequent to the measurement date of the Net pension liability		9,874,286
OPEB		2,213,326
Deferred loss on bond refunding		1,984,480
Deferred inflow of resources in an acquisition of net position that is applicable to a future reporting period.		
County collected and shared taxes		755,871
OPEB		(3,674,110)
Changes in net pension liability not included in pension expense		(586,342)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.		(378,769)
Loss on bond refunding discounts and premiums are amortized as a component of interest over the life of the bonds on the statement of net position.		(10,556,894)
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not recorded in the funds.		
General long-term bonds and notes	\$ (106,895,000)	
Other post employment benefits	(7,552,194)	
Compensated absences	(471,425)	(114,918,619)
<b>Net position of governmental activities</b>		<b>\$ 53,678,095</b>

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

**For the Year Ended June 30, 2024**

<u>Revenues</u>	General	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Taxes	20,520,841	\$ -	\$ 6,418,591	\$ -	\$ 26,939,432
Intergovernmental	37,767,739	688,967	-	3,928,699	42,385,405
Charges for services	381,360	-	-	2,179,535	2,560,895
Uses of money and property	706,333	-	-	-	706,333
Internal School	-	-	-	980,127	980,127
Other	495,545	964,089	123,194	76,802	1,659,630
Total Revenue	<u>59,871,818</u>	<u>1,653,056</u>	<u>6,541,785</u>	<u>7,165,163</u>	<u>75,231,822</u>
 <u>Expenditures</u>					
Current:					
Regular instruction	36,826,186	862,315	-	652,372	38,340,873
Special needs instruction	8,654,363	-	-	995,172	9,649,535
Attendance and health	840,224	-	-	24,595	864,819
Transportation	2,609,479	-	-	5,888	2,615,367
Plant operation and maintenance	5,132,759	-	-	52,015	5,184,774
Food service	-	-	-	3,032,443	3,032,443
Program Costs	-	-	-	1,855,382	1,855,382
Administration	5,917,239	-	128,458	-	6,045,697
Debt service	224,724	93,881	7,319,696	-	7,638,301
Internal School	-	-	-	953,779	953,779
Capital outlay	-	23,210,353	-	-	23,210,353
Total Expenditures	<u>60,204,974</u>	<u>24,166,549</u>	<u>7,448,154</u>	<u>7,571,646</u>	<u>99,391,323</u>
Excess (deficiency) revenues over expenditures	<u>(333,156)</u>	<u>(22,513,493)</u>	<u>(906,369)</u>	<u>(406,483)</u>	<u>(24,159,501)</u>
 <u>Other Financing Sources (Uses)</u>					
Sale of Property/Equipment	48,644	-	-	-	48,644
Transfers from other funds	88,644	-	-	-	88,644
Transfers to other funds	-	(177,004)	177,004	(88,644)	(88,644)
Bond Proceeds	-	21,668,292	-	-	21,668,292
Bond Premium	-	-	-	-	-
Bond Costs	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>137,288</u>	<u>21,491,288</u>	<u>177,004</u>	<u>(88,644)</u>	<u>21,716,936</u>
Net Change in Fund Balance	(195,868)	(1,022,205)	(729,365)	(495,127)	(2,442,565)
Fund Balance, Beginning of Year	14,098,134	22,996,367	2,172,749	1,228,888	40,496,138
Change in inventory reserve	-	-	-	23,496	23,496
Fund Balance, End of Year	<u>\$ 13,902,266</u>	<u>\$ 21,974,162</u>	<u>\$ 1,443,384</u>	<u>\$ 757,257</u>	<u>\$ 38,077,069</u>

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

**For the Year Ended June 30, 2024**

**Amounts reported for net change in fund balance - total governmental fund:** \$ (2,442,565)

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

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

Cost of assets acquired	\$ 24,105,247	
Depreciation expense	<u>(5,329,658)</u>	
		18,775,589

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

County collected and shared taxes		(22,990)
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Net change in pension assets/liabilities and expenditures that are deferred or capitalized for the statement of activities.

1,147,530

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

(432,485)

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

Bond Proceeds	\$ (20,000,000)	
Bond Premium	(2,075,167)	
Current year principal payments	3,370,000	
Ammortization of debt premium	<u>1,663,798</u>	
		(17,041,369)

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

(56,270)

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

Change in reserve for inventory	\$ 23,496	
Compensated absences	255	
Other post employment benefits	<u>(890,980)</u>	
		<u>(867,229)</u>

Change in net position of governmental activities

\$ (939,789)

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

General Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	\$20,297,649	\$ 20,297,649	\$ 20,308,550	\$ 10,901
Property tax - prior year	110,000	110,000	115,466	5,466
Property tax - pickup	75,000	75,000	66,901	(8,099)
Interest and penalty on delinquent taxes	30,000	30,000	29,924	(76)
Total special school district taxes	<u>20,512,649</u>	<u>20,512,649</u>	<u>20,520,841</u>	<u>8,192</u>
Intergovernmental revenue				
County Revenue:				
Property tax - current year	12,419,672	12,419,672	12,939,097	519,425
Property tax - prior year	35,000	35,000	35,566	566
Taxes - other	140,500	140,500	160,182	19,682
In lieu of tax payments	65,000	65,000	71,399	6,399
Interest and penalty on delinquent taxes	20,000	20,000	17,396	(2,604)
Local sales tax	7,300,000	7,300,000	7,888,778	588,778
Total county revenue	<u>19,980,172</u>	<u>19,980,172</u>	<u>21,112,418</u>	<u>1,132,246</u>
State Funds:				
TISA	14,729,100	14,729,100	15,198,140	469,040
Career ladder	40,000	40,000	42,974	2,974
Coordinated school health	80,000	-	-	-
On-behalf contribution OPEB	-	-	207,910	207,910
Other state funds	358,870	1,234,895	1,092,330	(142,565)
Total state funds	<u>15,207,970</u>	<u>16,003,995</u>	<u>16,541,354</u>	<u>537,359</u>
Federal Funds:				
Education of handicapped	-	113,967	113,967	-
Total federal funds received	<u>-</u>	<u>113,967</u>	<u>113,967</u>	<u>-</u>
Total Intergovernmental revenue	<u>35,188,142</u>	<u>36,098,134</u>	<u>37,767,739</u>	<u>1,669,605</u>
Charges for services				
Tuition - out-of-district students	50,000	50,000	111,768	61,768
Tuition summer school	169,812	169,812	171,671	1,859
Tuition other	40,000	40,000	68,974	28,974
Other Charges	25,000	25,000	28,947	3,947
Total charges for services	<u>284,812</u>	<u>284,812</u>	<u>381,360</u>	<u>96,548</u>
Other Revenue from Local Sources:				
Interest earnings	150,000	150,000	653,612	503,612
Facility rentals	20,000	20,000	52,721	32,721
Other	133,500	154,500	495,545	341,045
Total other revenues	<u>303,500</u>	<u>324,500</u>	<u>1,201,878</u>	<u>877,378</u>
Total Revenues	<u>\$ 56,289,103</u>	<u>\$ 57,220,095</u>	<u>\$ 59,871,818</u>	<u>\$ 2,651,723</u>

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

General Fund

For the Year Ended June 30, 2024

Expenditures:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Regular Instruction:				
Principals and assistant principals	\$ 2,169,546	\$ 2,237,046	\$ 2,230,998	\$ 6,048
Supervisors	523,816	523,816	531,886	(8,070)
Teachers	20,477,259	20,287,895	19,667,178	620,717
Guidance personnel	705,182	751,182	751,491	(309)
Library personnel	508,854	583,854	585,278	(1,424)
Other salaries and wages	3,191,528	3,442,096	3,207,061	235,035
Career ladder program	37,000	37,000	29,365	7,635
Benefits	7,987,070	8,108,232	7,958,990	149,242
Contracted services and consultants	866,322	876,900	932,648	(55,748)
Travel - instructional personnel	3,800	3,732	1,973	1,759
Instructional materials and supplies	863,365	942,304	827,110	115,194
Other	79,835	581,425	102,208	479,217
Total regular instruction	<u>37,413,577</u>	<u>38,375,482</u>	<u>36,826,186</u>	<u>1,549,296</u>
Special Needs Instruction				
Supervisor	126,510	126,510	128,486	(1,976)
Teachers	3,376,580	3,438,580	3,422,974	15,606
Psychological personnel	987,020	909,020	871,866	37,154
Substitute teachers	-	21,000	20,974	26
Other personnel	1,023,722	1,094,250	975,332	118,918
Career ladder	7,000	7,000	5,850	1,150
Contracts	367,476	566,596	603,020	(36,424)
Instruction materials and supplies	61,500	142,276	120,397	21,879
Benefits	1,871,533	1,987,328	1,973,540	13,788
Other	558,778	558,778	531,924	26,854
Total special needs instruction	<u>8,380,119</u>	<u>8,851,338</u>	<u>8,654,363</u>	<u>196,975</u>
Attendance and Health:				
Supervisor and other wages	638,275	643,987	602,401	41,586
Career ladder program	1,000	1,000	1,000	-
Benefits	198,193	199,159	186,473	12,686
Supplies and materials	18,490	20,690	17,182	3,508
Other	26,929	26,929	33,168	(6,239)
Total attendance and health	<u>882,887</u>	<u>891,765</u>	<u>840,224</u>	<u>51,541</u>
Transportation:				
Bus drivers and supervisors	1,467,033	1,517,033	1,372,163	144,870
Other salaries and wages	149,006	149,006	156,714	(7,708)
Benefits	574,584	616,238	600,828	15,410
Repairs and maintenance	241,000	227,901	223,437	4,464
Contracted services	16,700	99,900	17,869	82,031
Fuel	203,500	188,325	121,462	66,863
Insurance	62,123	62,123	62,204	(81)
Other	71,500	74,275	54,802	19,473
Total transportation	<u>2,785,446</u>	<u>2,934,801</u>	<u>2,609,479</u>	<u>325,322</u>

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

General Fund

For the Year Ended June 30, 2024

Expenditures, Continued:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Plant Operation and Maintenance:				
Supervisors	111,451	111,451	113,498	(2,047)
Custodial services	1,536,947	1,484,847	1,469,957	14,890
Other salaries and wages	501,066	501,066	506,192	(5,126)
Benefits	742,872	744,201	733,859	10,342
Repairs and maintenance	189,500	425,686	375,331	50,355
Other contracted services	150,925	150,925	165,372	(14,447)
Utilities	1,136,000	1,136,000	1,143,262	(7,262)
Insurance	264,016	264,016	261,069	2,947
Other materials and supplies	308,500	370,500	362,890	7,610
Other	4,000	4,000	1,329	2,671
Total plant operation and maintenance	4,945,277	5,192,692	5,132,759	59,933
Administration:				
Director of schools	276,099	276,099	278,027	(1,928)
Accounting	568,352	568,352	577,597	(9,245)
Other salaries and wages	1,290,688	1,296,192	1,267,001	29,191
Benefits	527,680	527,680	510,138	17,542
Travel	53,310	52,766	42,950	9,816
Communications	110,000	103,000	57,593	45,407
Board services	359,099	359,099	338,516	20,583
Trustee commission	725,000	725,000	752,173	(27,173)
Insurance	248,189	248,189	250,328	(2,139)
Professional services	129,070	115,320	88,889	26,431
Other contracted services	737,000	718,716	601,441	117,275
Materials and supplies	208,400	279,063	196,958	82,105
Data processing	2,000	2,000	2,252	(252)
On-behalf payments OPEB	-	-	207,910	(207,910)
Other	755,758	869,192	745,466	123,726
Debt service	252,724	252,724	224,724	28,000
Total administration	6,243,369	6,393,392	6,141,963	251,429
Total Expenditures	60,650,675	62,639,470	60,204,974	2,434,496
Excess revenues over (under) expenditures	(4,361,572)	(5,419,375)	(333,156)	5,086,219
Other Financing Sources (Uses):				
Sale of property/equipment	15,000	15,000	48,644	33,644
Transfer in	40,000	40,000	88,644	48,644
Total Other Financing Sources (Uses)	55,000	55,000	137,288	82,288
Net change in Fund Balance	(4,306,572)	(5,364,375)	(195,868)	5,168,507
Fund Balance, Beginning of Year	14,098,134	14,098,134	14,098,134	-
Fund Balance, End of Year	\$ 9,791,562	\$ 8,733,759	\$ 13,902,266	\$ 5,168,507

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

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2024

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

#### Reporting Entity

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

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

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

#### Government-wide and Fund Financial Statements

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

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

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

The District reports the following major governmental funds:

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

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

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

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

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

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

#### Cash, Cash Equivalents and Investments

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

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

#### Inventory

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

#### Receivables and Payables

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

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

#### Capital Assets

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2024

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

Capital Assets

All capital assets are valued at historical cost or estimated at historical cost, if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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

Interfund Transactions

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

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

Deferred Outflows/Inflows of Resources

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

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2024

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

Compensated Absences

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

Long-term Obligations

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

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

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

Pensions

*Teacher Retirement Plan of the Tennessee Consolidated Retirement System*

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

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

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

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2024

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

#### Pensions – (Continued)

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

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

#### TCRS Stabilization Trust

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

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Franklin Special School District may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

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

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2023, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

# FRANKLIN SPECIAL SCHOOL DISTRICT

## Notes to Financial Statements

For the Year Ended June 30, 2024

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

#### TCRS Stabilization Trust – (Continued)

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

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

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

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

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

TCRS Stabilization Trust – (Continued)

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

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

On June 30, 2024, the Franklin Special School District had the following investments held by the trust on its behalf.

<u>Investment</u>	<u>(days)</u>	<u>Maturities</u>	<u>Value</u>
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 243,596
Developed Market International Equity	N/A	N/A	110,011
Emerging Market International Equity	N/A	N/A	31,432
U.S. Fixed Income	N/A	N/A	157,159
Real Estate	N/A	N/A	78,579
Short-term Securities	N/A	N/A	7,858
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>157,159</u>
 Total			 <u>\$ 785,794</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

TCRS Stabilization Trust – (Continued)

Investment by Fair Value Level	Fair Value 6-30-24	Fair Value Measurements Using			Amortized Cost NAV
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
U.S. Equity	\$ 243,596	\$ 243,596	\$ 0	\$ 0	0
Developed Market					
International Equity	110,011	110,011	0	0	0
Emerging Market					
International Equity	31,432	31,432	0	0	0
U.S. Fixed Income	157,159	0	157,159	0	0
Real Estate	78,579	0	0	78,579	0
Short-term Securities	7,858	0	7,858	0	0
Private Equity and Strategic Lending	157,159	0	0	0	157,159
<b>Total</b>	<b>\$ 785,794</b>	<b>\$ 385,039</b>	<b>\$ 165,017</b>	<b>\$ 78,579</b>	<b>157,159</b>

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

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

TCRS Stabilization Trust – (Continued)

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

For further information concerning the School Department’s investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2020/ag20045.pdf>.

Fund Equity

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

Fund Equity (continued)

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

Net Position

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

Property Taxes

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

	<u>2024</u>	<u>2023</u>
General Fund	\$.5371	\$.5371
Debt Service	.1680	.1680

**2.) Deposits and Investments**

Deposits

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

At June 30, 2024, there were no amounts exposed to custodial credit risk.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

Investments

At June 30, 2024, the District’s reporting entity had the following investments:

	<u>Fair Value/ Carrying Amount</u>	<u>Maturity</u>	<u>Rating</u>
Local Government Investment Pool	\$37,816,988	N/A	N/A
Less Liquid Investments (Cash Equivalents)	(\$37,816,988)		
Total Investments per financial statements	<u>\$ -</u>		

**Interest Rate Risk:**

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

**Credit Risk:**

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

**Custodial Risk:**

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

**3.) Capital Assets**

Capital assets activity for the year ended June 30, 2024, was as follows:

<u>Asset</u>	<u>July 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2024</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 5,910,485	\$ -	\$ -	\$ 5,910,485
<u>Capital assets being depreciated:</u>				
Buildings	90,508,013	21,123,495	-	111,631,508
Improvements	67,233,281	1,833,330	-	69,066,611
Equipment	7,253,471	709,627	(410,806)	7,552,292
Vehicles	3,433,029	438,795	(408,023)	3,463,802
Total	<u>\$174,338,279</u>	<u>\$ 24,105,247</u>	<u>\$(818,829)</u>	<u>\$ 197,624,698</u>
<u>Accumulated Depreciation</u>				
	<u>July 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2024</u>
Buildings	\$ 33,148,036	\$1,690,620	\$ -	\$ 34,838,655
Improvements	24,995,876	3,381,451	-	28,377,325
Equipment	7,085,701	75,264	(410,806)	6,750,161
Vehicles	2,675,448	182,323	(408,023)	2,449,749
Total	<u>\$ 67,905,061</u>	<u>\$5,329,658</u>	<u>\$( 818,829)</u>	<u>\$72,415,890</u>
Governmental Activities Net Capital Assets	<u>\$106,433,218</u>			<u>\$ 125,208,808</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

Instruction	\$ 36,739
Transportation	163,969
Plant Operation and Maintenance	5,117,790
Food Service	9,178
Administration	<u>1,982</u>
Total	<u>\$5,329,658</u>

**4.) Deferred outflows of resources**

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

		<u>Government -Wide Statements</u>	<u>Fund Statements</u>
Teacher Legacy Pension Plan	\$6,806,772		
Teacher Pension Plan	386,977		
Public Employee Retirement Plan	<u>2,680,537</u>		
Total		\$ 9,874,286	\$ -
Other post-employment benefits		2,213,326	-
Loss on bond refunding		1,984,480	-
Total		<u>\$14,072,092</u>	<u>\$ -</u>

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

A summary of receivables at June 30, 2024 is as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Property Taxes	\$ 24,254,426	\$ -	\$ -	\$ -	\$ 24,254,426
Customer and Other	49,378	-	-	40,500	89,878
Other Governments	<u>15,598,365</u>	<u>73,494</u>	<u>7,918,148</u>	<u>564,118</u>	<u>24,154,125</u>
Total	<u>\$ 39,902,169</u>	<u>\$ 73,494</u>	<u>\$7,918,148</u>	<u>\$ 604,618</u>	<u>\$48,498,429</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

		Government -Wide <u>Statements</u>	Fund <u>Statements</u>
Changes in Net Pension Liability not Included in Pension Expense			
Teacher Legacy Pension Plan	\$ 385,850		
Teacher Retirement Pension Plan	112,664		
Public Employee Retirement Plan	<u>\$ 87,828</u>		
Total		\$ 586,342	\$ -
Other post-employment benefits		3,674,110	
Unlevied Property Taxes (Unavailable)		31,409,646	31,409,646
Unlevied County Taxes (Unavailable)		13,052,074	13,052,074
County Collected and Shared (Unavailable)		-	755,871
		<u>\$48,722,172</u>	<u>\$45,246,254</u>

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

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

The following is a summary of changes in long-term liabilities for the year ended June 30, 2024:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Accreted Interest</u>	<u>Reductions</u>	<u>June 30, 2024</u>	<u>Due Within One Year</u>
Governmental Activities:						
General Obligation Bonds	\$90,265,000	\$20,000,000	\$ -	\$ 3,370,000	\$106,895,000	\$3,650,000
Compensated Absences	471,170	255	-	-	471,425	-
Total	<u>\$90,736,170</u>	<u>\$ 20,000,255</u>	<u>\$ -</u>	<u>\$ 3,370,000</u>	<u>\$107,366,425</u>	<u>\$3,650,000</u>
Discounts/Premiums	<u>10,145,524</u>				<u>10,556,894</u>	
	100,881,694				117,923,319	
Net OPEB obligation	<u>8,443,174</u>				<u>7,552,194</u>	
	<u>\$109,324,868</u>				<u>\$125,475,513</u>	

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

Long term debt payable at June 30, 2024 is comprised of the following:

2014 Series limited tax school refunding bonds issued September 2014 With interest rate ranging from 2% to 4%	1,250,000
2016 Series limited tax school refunding bonds issued September 2016 With interest rate ranging from 2% to 4%	4,670,000
2019 Series limited tax school bonds issued March 2019 With interest rates ranging from 3% to 5%	22,710,000
2020 Series limited tax school refunding bonds issued October 2020 With interest rate ranging from 2% to 4%	13,655,000
2021 Series limited tax school bonds issued May 2021 With interest rates ranging from 2% to 4%	18,895,000
2022 Series limited tax school bonds issued December 2022 With interest rates ranging from 3% to 5%	25,715,000
2024 Series limited tax school bonds issued March 2024 With interest rates ranging from 3% to 5%	<u>20,000,000</u>
	<u>\$ 106,895,000</u>

The annual requirements to amortize all bonds and notes outstanding as of June 30, 2024, including interest payments as follows:

<u>Year</u>	<u>Bonds</u>	<u>Notes</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 3,650,000	\$ -	\$ 4,545,228	\$ 8,195,228
2026	3,810,000	-	4,385,975	8,195,975
2027	3,980,000	-	4,218,188	8,198,188
2028	4,140,000	-	4,056,298	8,196,298
2029	4,260,000	-	3,937,385	8,197,385
2030-2034	22,525,000	-	17,497,690	40,022,690
2035-2039	23,665,000	-	12,499,500	36,164,500
2040-2049	<u>40,865,000</u>	<u>-</u>	<u>8,915,850</u>	<u>49,780,850</u>
	\$ <u>106,895,000</u>	\$ <u>-</u>	<u>\$60,056,113</u>	<u>\$ 166,951,113</u>

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

**7.) Pension Plans**

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

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

## FRANKLIN SPECIAL SCHOOL DISTRICT

### Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

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

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

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Franklin Special School District for the year ended June 30, 2024 to the Teacher Legacy Pension Plan were \$1,388,288 which is 6.81 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

*Pension liability (assets).* At June 30, 2024, the Franklin Special School District reported a liability (asset) of (\$7,332,293) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

Franklin Special School District’s proportion of the net pension liability was based on Franklin Special School District’s share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, Franklin Special School District’s proportion was 0.621922 percent. The proportion measured as of June 30, 2022, was . 619559 percent.

*Pension expense (negative pension expense).* For the year ended June 30, 2024, Franklin Special School District recognized pension expense (negative pension expense) of \$1,837,922.

*Deferred outflows of resources and deferred inflows of resources.* For the year ended June 30, 2024, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to the Teacher Legacy Pension Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 1,746,926	\$ 340,267
Changes in assumptions	2,389,062	-
Net difference between projected and actual earnings on pension plan investments	1,272,191	-
Changes in proportion of Net Pension Liability (Asset)	10,305	45,583
LEA's contributions subsequent to the Measurement date of June 30, 2023	<u>1,388,288</u>	<u>(not applicable)</u>
Total	<u>\$ 6,806,772</u>	<u>\$ 385,850</u>

Franklin Special School District employer contributions of \$1,388,288 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized n pension expense as follows:

<b>Year Ended June 30:</b>	
2025	\$ 1,728,078
2026	(1,032,674)
2027	4,327,262
2028	9,966
2029	-
Thereafter	-

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

*Actuarial assumptions.* The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>	<b>Target Allocation</b>
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private Equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees of 6.75 percent based on a blending of the three factors described above.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

*Discount rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate.* The following presents Franklin Special School District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Franklin Special School district’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Franklin Special School District's proportionate share of the net pension liability (asset)	\$15,970,245	\$(7,332,293)	\$(26,713,434)

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

**Payable to the pension plan**

At June 30, 2024, Franklin Special School District reported a payable of \$212,920 for the outstanding amount of contributions to the Teacher Legacy Pension Plan required at the year ended June 30, 2024.

B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System

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

## FRANKLIN SPECIAL SCHOOL DISTRICT

### Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

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

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Franklin Special School District for the year ended June 30, 2024 to the Teacher Retirement Plan were \$187,718 which is 2.02 percent of covered payroll. In addition, employer contributions of \$184,001, which is 1.98 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

*Pension liabilities (assets).* At June 30, 2024, Franklin Special School District reported a liability (asset) of (\$166,875) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension asset used to calculate the net pension liability (asset) was determined by an actuarial value as of that date. Franklin Special School District's proportion of the net pension liability (asset) was based on Franklin Special School District's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, Franklin Special School District's proportion was 0.393541 percent. The proportion measured as of June 30, 2022 was .385035 percent.

*Pension Expense (negative pension expense).* For the year ended June 30, 2024, Franklin Special School District recognized pension expense of \$212,966.

*Deferred outflows of resources and deferred inflows of resources.* For the year ended June 30, 2024, Franklin Special School District reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 5,621	\$ 97,401
Net difference between projected and actual earnings on pension plan investments	42,427	-
Changes in assumptions	125,547	-
Changes in proportion of Net Pension Liability (Asset)	25,664	15,263
LEA's contributions subsequent to the Measurement date of June 30, 2023	<u>187,718</u>	<u>(not applicable)</u>
Total	<u>\$ 386,977</u>	<u>\$ 112,664</u>

Franklin Special School District's employer contributions of \$187,718 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

**Year Ended June 30:**

2025	\$	994
2026		(5,180)
2027		60,269
2028		4,780
2029		5,039
Thereafter		20,693

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

*Actuarial assumptions.* The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private Equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<hr/> 100%

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees of 6.75 percent based on a blending of the three factors described above.

*Discount rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability

*Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate.* The following presents Franklin Special School District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Franklin Special School district’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Franklin Special School District's proportionate share of the net pension liability (asset)	\$ 767,616	(\$166,875)	(\$839,632)

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

**Payable to the Pension Plan**

At June 30, 2023, Franklin Special School District reported a payable of \$78,791 for the outstanding amount of contributions to the Teacher Retirement Plan required at the year ended June 30, 2024.

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

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

The District contributed \$464,649 to the defined contribution plan for the fiscal year ended June 30, 2024, equal to 5% of the covered payroll of \$9,292,987.

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

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

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

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

Employees covered by benefit terms. At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	271
Inactive employees or entitled to but not yet receiving benefits	326
Active employees	<u>253</u>
Total	<u>850</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. Franklin Special School District makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2024, employer contributions for Franklin Special School District were \$1,002,071 at a base rate of 8.74% percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Franklin Special School District’s state shared taxes if required employer contributions are not remitted. The employer’s actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

**Net Pension Liability (Asset)**

Franklin Special School District’s net pension liability (asset) was measured as of June 30, 2023, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial assumptions.* The total pension liability as of June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

*Discount rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Franklin Special School District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
<b>Balance at 6/30/22</b>	\$36,680,527	\$35,706,261	\$ 974,266
Changes for the year:			
Service Cost	989,656		989,656
Interest	2,485,265		2,485,265
Differences between Expected and actual experience	1,135,409		1,135,409
Changes of Benefit Terms	-		-
Changes in assumptions	-		-
Contributions- employer		895,608	(895,608)
Contributions- employees		512,362	(512,362)
Net investments income		2,389,118	(2,389,118)
Benefits paid including refunds including refunds of employee contributions	(1,702,878)	(1,702,878)	-
Administrative expense		(32,671)	32,671
Other Changes		-	-
<b>Net changes</b>	<b>2,907,452</b>	<b>2,061,539</b>	<b>845,913</b>
<b>Balance at 6/30/23</b>	<b>\$39,587,979</b>	<b>\$37,767,800</b>	<b>\$ 1,820,179</b>

*Sensitivity of the net pension liability (asset) to changes in the discount rate.* The following presents the net pension liability (asset) of Franklin Special School District calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Franklin Special School District's net pension liability (asset)	\$6,635,815	\$ 1,820,179	(\$2,227,914)

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

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

*Pension expense (negative pension expense).* For the year ended June 30, 2024, Franklin Special School District recognized pension expense (negative pension expense) of \$1,323,452.

*Deferred outflow of resources and inflow of resources.* For the year ended June 30, 2024, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 953,493	\$ 87,828
Net difference between projected and actual earnings on pension plan investments	287,579	-
Changes in Assumption	437,394	-
Contributions subsequent to the Measurement date of June 30, 2023	<u>1,002,071</u>	<u>(not applicable)</u>
Total	<u>\$ 2,680,537</u>	<u>\$ 87,828</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2023,” will be recognized (increase) to net pension liability (asset) in the following measurement period.

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

Year Ended June 30:	
2025	\$ 737,831
2026	60,287
2027	790,521
2028	2,000
2029	-
Thereafter	-

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

**Payable to the Pension Plan**

At June 30, 2024, Franklin Special School District reported a payable of \$138,653 for the outstanding amount of contributions to the public employee retirement plan required at the year ended June 30, 2024.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

**8.) Commitments and Contingencies**

Litigation

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

**9.) Flexible Benefit Plan**

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

**10.) Risk Management**

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

**11.) On-Behalf Payments**

The State of Tennessee pays health insurance premiums for retired teachers on behalf of the District. These payments are made by the state to the Teacher Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the State Annual Financial Report. Estimated payments made by the state to the Teacher Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2024, were \$157,214 and \$50,696 respectively. The District has recognized these on-behalf payments as revenues and expenditures in the General Purpose Fund.

**12.) Budget Compliance and Accountability**

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

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

Appropriations lapse at the end of each fiscal year. The District's budgetary basis is consistent with generally accepted accounting principles. The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts as prescribed by the Comptroller of the Treasury, State of Tennessee.

Also, during the fiscal year, the expenditure budgets were amended by increasing appropriations in the General Fund by \$1,988,795, primarily to fund instruction costs.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2024

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

A. Closed Teacher Group Insurance Plan

Plan Description

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

Benefits Provided

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

Employees covered by benefit terms

At July 1, 2023, the following employees of Franklin Special School District were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefits	47
Inactive employees entitled to but not yet receiving benefits	2
Active employees	366
Total	<u>415</u>

An insurance committee, created in accordance with TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Franklin Special School District paid \$493,113 to the TGOP for OPEB benefits as they came due.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2024

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

A. Closed Teacher Group Insurance Plan-(Continued)

Total OPEB Liability

*Actuarial assumptions.* The collective total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rates	8.37% for pre-65 in 2022, decreasing annually over a 7-year period to an ultimate rate of 4.50%. 8.99% for post-65 in 2022, decreasing annually over a 6 year period to an ultimate rate of 4.50%.
Retiree’s share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this Valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2021.

*Discount rate.* The discount rate used to measure the total OPEB liability was 3.65 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

A. Closed Teacher Group Insurance Plan-(Continued)

Changes in Collective Total OPEB Liability

TGOP

		<u>Total OPEB Liability</u>
Balances at June 30, 2023	\$	<u>11,501,867</u>
Charges for the year:		
Service cost		505,856
Interest		411,895
Change of benefit terms		(802,431)
Differences between expected and actual		(736,964)
Change in assumptions		737,137
Benefit payments		<u>(751,079)</u>
Net changes		<u>(635,586)</u>
Balances at June 30, 2024	\$	<u><u>10,866,281</u></u>
 Nonemployer contributing entities proportionate share of the collective total OPEB liability	 \$	 3,314,087
 Employer's proportionate share of the collective total OPEB liability	 \$	 7,552,194
 Employer's proportion of the collective total OPEB liability		 69.50%

The Franklin Special School District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. Franklin Special School District's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -3.91% from the prior measurement date. Franklin Special School District recognized \$88,484 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Franklin Special School District's retirees.

*Changes in assumptions.* The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change in assumption decreased the total OPEB liability.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

A. Closed Teacher Group Insurance Plan-(Continued)

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate.* The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate. (expressed in thousands)

	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<u>(2.65%)</u>	<u>(3.65%)</u>	<u>(4.65%)</u>
Proportionate share of collective total OPEB liability	\$ 8,067,849	\$ 7,552,194	\$ 7,059,615

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate.* The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (9.31%/11.44% decreasing to 3.50%) or 1-percentage-point higher (11.31%/13.44% decreasing to 5.50%) than the current healthcare cost trend rate. (expressed in thousands)

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
	<u>(9.31%/11.44% decreasing to 3.50%)</u>	<u>(10.31%/12.44% decreasing to 4.50%)</u>	<u>(11.31%/13.44% decreasing to 5.50%)</u>
Proportionate share of collective total OPEB liability	\$ 6,844,116	\$ 7,552,194	\$ 8,366,367

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

*OPEB Expense.* For the fiscal year ended June 30, 2024, Franklin Special School District recognized OPEB expense of \$379,321.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

A. Closed Teacher Group Insurance Plan-(Continued)

*Deferred outflows of resources and deferred inflows of resources.* For the fiscal year ended June 30, 2024, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

TGOP	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 507,173	\$ 1,817,104
Changes in assumptions	1,123,819	797,984
Changes in proportion and differences between amounts paid as benefits came due and proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due.	89,221	1,059,022
Employer payments subsequent to the measurement date	493,113	-
Total	\$ 2,213,326	\$ 3,674,110

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

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

TGOP

**Year Ended June 30:**

2025	\$ (547,954)
2026	(534,677)
2027	(503,689)
2028	(162,340)
2029	(80,740)
Thereafter	(124,497)

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2024

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

B. Closed Tennessee Plan

Plan Description

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

Benefits Provided

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

Employees covered by benefit terms

At June 30, 2023, the following employees of Franklin Special School District were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefits	119
Inactive employees entitled to but not yet receiving benefits	62
Active employees	265
Total	<u>446</u>

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

Total OPEB Liability

*Actuarial assumptions.* The collective total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rates	The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2021. Post-retirement tables are adjusted with a 19% load for males and a 18% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load with mortality improvement projected to all future years using Scale MP-2021.

*Discount rate.* The discount rate used to measure the total OPEB liability was 3.65 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in Collective Total OPEB Liability

TNP

		Total OPEB Liability
Balances at June 30, 2023	\$	989,731
Charges for the year:		
Service cost		15,009
Interest		34,670
Differences between expected and actual		22,949
Change in assumptions		(10,962)
Benefit payments		(51,196)
Net changes		10,470
Balances at June 30, 2024	\$	1,000,201

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$	1,000,201
 Employer's proportionate share of the collective total OPEB liability	 \$	 -
 Employer's proportion of the collective total OPEB liability		 0%

The Franklin Special School District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. Franklin Special School District's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The Franklin Special School District's proportion of 0% did not change from the prior measurement date. Franklin Special School District recognized \$8,129 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for Franklin Special School District retired employees.

*Changes in assumptions.* The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change in assumption decreased the total OPEB liability.

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

*OPEB Expense.* For the fiscal year ended June 30, 2024, Franklin Special School District recognized OPEB expense of \$8,129.

**14.) Interfund Activity**

Interfund balances at June 30, 2024, consisted of the following individual fund receivables and payables:

	<u>Due From</u>	<u>Due To</u>
Federal Projects Fund	\$ 268,140	\$ -
General Fund	-	268,140
	<u>\$ 268,140</u>	<u>\$ 268,140</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Notes to Financial Statements

For the Year Ended June 30, 2024

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

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

Interfund transfers have been eliminated from the basic financial statements as appropriate. The federal projects fund advanced funds to the general fund for indirect costs.

**15.) Subsequent Events**

Subsequent events were evaluated through December 16, 2024, when the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

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

Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Franklin Special School District's proportion of the net pension liability (asset)	\$ 93,556	\$ (93,556)	\$ 3,589,170	\$ (197,407)	\$ (2,037,843)	\$ (6,358,103)	\$ (4,762,851)	\$ (26,671,911)	\$ (7,598,310)	\$ (7,332,293)
Franklin Special School District's proportionate share of the net pension liability (asset)	0.575744%	0.575744%	0.574318%	0.603351%	0.579111%	0.618384%	0.624576%	0.618373%	0.619559%	0.621922%
Franklin Special School District's covered payroll	\$22,597,828	\$22,597,888	\$20,731,703	\$ 21,328,137	\$ 20,278,578	\$ 20,735,317	\$ 20,787,488	\$ 20,296,050	\$ 20,389,308	\$ 20,181,643
Franklin Special School District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	41.00%	-0.41%	17.31%	-93.00%	-10.05%	-30.66%	-22.91%	-131.41%	-37.27%	-36.33%
Plan fiduciary net position as a percentage of the total pension liability	100.08%	100.08%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%	104.11%

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Teacher Retirement Plan of TCRS

Fiscal Year Ended June 30\*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Franklin Special School District's proportion of the net pension liability (asset)	0.403554%	0.418332%	0.391343%	0.395914%	0.419984%	0.420740%	0.428053%	0.385035%	0.393541%
Franklin Special School District's proportionate share of the net pension liability (asset)	(\$16,235)	(\$43,550)	(\$103,249)	(\$179,558)	(\$237,075)	(\$239,250)	(\$463,672)	(\$116,637)	(\$166,875)
Franklin Special School District's covered payroll	\$838,473	\$1,840,680	\$2,568,530	\$3,459,811	\$4,444,257	\$5,309,412	\$6,177,713	\$6,575,275	\$7,827,730
Franklin Special School District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-1.94%	(-2.37%)	-4.02%	-5.19%	-5.33%	-4.51%	-7.51%	-1.77%	-2.13%
Plan fiduciary net position as a percentage of the total pension liability	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%	104.97%

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Contributions  
Teacher Legacy Pension Plan of TCRS

Fiscal Year June 30 Ended

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually required	\$ 1,988,098	\$ 1,874,144	\$ 1,928,064	\$ 1,841,295	\$ 2,168,914	\$ 2,209,711	\$ 2,084,405	\$ 2,100,099	\$ 1,753,785	\$ 1,388,288
Contribution in relation to the contractually required contribution	1,988,098	1,874,144	1,928,064	1,841,295	2,168,914	2,209,711	2,084,405	2,100,099	1,753,785	1,388,288
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Franklin Special School District's covered payroll	\$ 21,992,222	\$ 20,731,703	\$ 21,328,137	\$ 20,278,578	\$ 20,735,317	\$ 20,787,488	\$ 20,296,050	\$ 20,389,308	\$ 20,181,643	\$ 20,386,043
Contributions as a percentage of Franklin Special School District's covered payroll	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%	6.81%

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

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

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

*Changes of assumptions.* In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

Schedule of Contributions  
Teacher Retirement Plan of TCRS

Fiscal Year ending June 30

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially Determined Contribution (ADC)	\$ 20,962	\$ 46,076	\$ 102,742	\$ 56,421	\$ 86,219	\$ 107,781	\$ 124,791	\$ 132,163	\$ 224,655	\$ 187,718
Contribution in relation to the actuarially determined contribution	33,539	73,627	102,742	138,393	86,219	107,781	124,791	132,163	224,655	187,718
Contribution deficiency (excess)	<u>\$ (12,577)</u>	<u>\$ (27,551)</u>	<u>\$ -</u>	<u>\$ (81,972)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Franklin Special School District's covered payroll	\$ 838,473	\$ 1,840,680	\$ 2,568,530	\$ 3,459,811	\$ 4,444,257	\$ 5,309,413	\$ 6,177,713	\$ 6,575,275	\$ 7,827,730	\$ 9,292,987
Contributions as a percentage of Franklin Special School District's covered payroll	2.50%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.87%	2.02%

\* - Beginning in FY 2021 the School Department placed the actuarially determined contribution rate (2.02%) of covered payroll into the pension plan and placed 1.98 percent of covered payroll into the Pension Stabilization Reserve Trust.

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

*Changes of assumptions.* In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

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

Last Fiscal Year ending June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Service Cost	\$ 670,481	\$ 664,158	\$ 669,087	\$ 685,415	\$ 739,704	\$ 747,930	\$ 790,314	\$ 822,008	\$ 958,017	\$ 989,656
Interest	1,419,298	1,542,675	1,631,559	1,741,161	1,860,600	2,001,070	2,130,769	2,275,283	2,329,666	2,485,265
Changes in benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between actual and expected experience	285,850	(220,585)	41,085	437,423	463,364	255,533	428,074	(351,318)	589,660	1,135,409
Changes of assumptions	-	-	-	512,875	-	-	-	1,749,579	-	-
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)	(1,277,447)	(1,497,674)	(1,504,733)	(1,702,878)
<b>Net change in total pension liability</b>	<b>1,681,841</b>	<b>1,231,462</b>	<b>1,484,409</b>	<b>2,440,788</b>	<b>2,033,381</b>	<b>1,766,056</b>	<b>2,071,710</b>	<b>2,997,878</b>	<b>2,372,610</b>	<b>2,907,452</b>
<b>Total pension liability-beginning</b>	<b>18,600,392</b>	<b>20,282,233</b>	<b>21,513,695</b>	<b>22,998,104</b>	<b>25,438,892</b>	<b>27,472,273</b>	<b>29,238,329</b>	<b>31,310,039</b>	<b>34,307,917</b>	<b>36,680,527</b>
<b>Total pension liability-ending (a)</b>	<b>\$ 20,282,233</b>	<b>\$ 21,513,695</b>	<b>\$ 22,998,104</b>	<b>\$ 25,438,892</b>	<b>\$ 27,472,273</b>	<b>\$ 29,238,329</b>	<b>\$ 31,310,039</b>	<b>\$ 34,307,917</b>	<b>\$ 36,680,527</b>	<b>\$ 39,587,979</b>
<b>Plan fiduciary net position</b>										
Contributions-employer	\$ 622,226	\$ 647,523	\$ 665,451	\$ 712,256	\$ 793,493	\$ 826,340	\$ 729,517	\$ 726,127	\$ 762,189	\$ 895,608
Contributions-employee	360,086	362,077	371,762	397,910	412,849	429,493	453,118	451,012	473,409	512,362
Net investment income	2,860,796	629,840	564,502	2,493,363	2,045,854	1,992,969	1,423,388	7,710,491	(1,426,196)	2,389,118
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)	(1,277,447)	(1,497,674)	(1,504,733)	(1,702,878)
Administrative expense	(9,983)	(13,002)	(19,574)	(21,696)	(24,827)	(22,986)	(23,395)	(23,193)	(26,262)	(32,671)
Other	-	-	8,250	194	-	-	-	-	-	-
<b>Net change in plan fiduciary net positions</b>	<b>3,139,337</b>	<b>871,652</b>	<b>733,069</b>	<b>2,645,941</b>	<b>2,197,082</b>	<b>1,987,339</b>	<b>1,305,181</b>	<b>7,366,763</b>	<b>(1,721,593)</b>	<b>2,061,539</b>
<b>Plan fiduciary net position-beginning</b>	<b>17,181,490</b>	<b>20,320,827</b>	<b>21,192,479</b>	<b>21,925,548</b>	<b>24,571,489</b>	<b>26,768,571</b>	<b>28,755,910</b>	<b>30,061,091</b>	<b>37,427,854</b>	<b>35,706,261</b>
<b>Plan fiduciary net position-ending (b)</b>	<b>\$ 20,320,827</b>	<b>\$ 21,192,479</b>	<b>\$ 21,925,548</b>	<b>\$ 24,571,489</b>	<b>\$ 26,768,571</b>	<b>\$ 28,755,910</b>	<b>\$ 30,061,091</b>	<b>\$ 37,427,854</b>	<b>\$ 35,706,261</b>	<b>\$ 37,767,800</b>
<b>Net Pension Liability (asset)-ending (a)-(b)</b>	<b>\$ (38,594)</b>	<b>\$ 321,216</b>	<b>\$ 1,072,556</b>	<b>\$ 867,403</b>	<b>\$ 703,702</b>	<b>\$ 482,419</b>	<b>\$ 1,248,948</b>	<b>\$ (3,119,937)</b>	<b>\$ 974,266</b>	<b>\$ 1,820,179</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>100.19%</b>	<b>98.51%</b>	<b>95.34%</b>	<b>96.59%</b>	<b>97.44%</b>	<b>98.35%</b>	<b>96.01%</b>	<b>109.09%</b>	<b>97.34%</b>	<b>95.40%</b>
<b>Covered-employee payroll</b>	<b>\$ 7,201,672</b>	<b>\$ 7,233,296</b>	<b>\$ 7,436,598</b>	<b>\$ 7,958,162</b>	<b>\$ 8,256,942</b>	<b>\$ 8,589,809</b>	<b>\$ 9,062,326</b>	<b>\$ 9,020,216</b>	<b>\$ 9,511,191</b>	<b>\$ 10,247,230</b>
<b>Net pension liability (asset) as a percentage of covered-employee payroll</b>	<b>-0.54%</b>	<b>4.44%</b>	<b>14.42%</b>	<b>10.90%</b>	<b>8.52%</b>	<b>5.62%</b>	<b>13.78%</b>	<b>-34.59%</b>	<b>10.24%</b>	<b>17.76%</b>

*Changes of assumptions* . In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Required Supplementary Information

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

Last Fiscal Year ending June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 647,523	\$ 665,451	\$ 711,460	\$ 793,493	\$ 826,340	\$ 729,517	\$ 726,127	\$ 762,189	\$ 895,608	\$ 1,002,071
Contributions in relation to the actuarially determined contribution	647,523	665,451	712,256	793,493	826,340	729,517	726,127	762,189	895,608	1,002,071
Contribution deficiency (excess)	\$ -	\$ -	\$ (796)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 7,233,296	\$ 7,436,598	\$ 7,958,162	\$ 8,256,942	\$ 8,589,809	\$ 9,062,326	\$ 9,020,216	\$ 9,511,191	\$ 10,247,230	\$ 11,465,347
Contributions as a percentage covered-employee payroll	8.95%	8.95%	8.95%	9.61%	9.62%	8.05%	8.05%	8.01%	8.74%	8.74%

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

**Notes to Schedule**

Valuation date: Actuarially determined contribution rates for 2024 were calculated based on the June 30, 2022 actuarial valuation.

*Methods and assumptions used to determine contribution rates:*

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment Rate of Return	6.75 percent, net of investment expense, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	2.125 percent

*Changes of assumptions.* In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

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

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

**Closed Teacher Group OPEB Plan**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Total OPEB Liability</b>							
Service cost	\$ 816	\$ 766	\$ 628,959	\$ 554,314	\$ 563,140	\$ 669,687	\$ 505,856
Interest	446	530	434,471	396,422	238,775	264,365	411,895
Changes of benefit terms	-	-	(17,860)	-	-	-	(802,431)
Differences between expected and actual experience	-	(3,692)	46,703	(1,509,940)	741,791	346,413	(736,964)
Changes of assumptions	(554)	638	(802,782)	923,848	523,198	(1,001,585)	737,137
Benefit payments	(978)	(1,101)	(910,227)	(935,243)	(787,468)	(689,185)	(751,079)
<b>Net change in total OPEB liability</b>	<b>\$ (270)</b>	<b>\$ (2,857)</b>	<b>\$ (620,736)</b>	<b>\$ (570,599)</b>	<b>\$ 1,279,436</b>	<b>\$ (410,305)</b>	<b>\$ (635,586)</b>
<b>Total OPEB liability - beginning</b>	<b>14,951</b>	<b>14,681</b>	<b>11,824,071</b>	<b>11,203,335</b>	<b>10,632,736</b>	<b>11,912,172</b>	<b>11,501,867</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 14,681</b>	<b>\$ 11,824</b>	<b>\$ 11,203,335</b>	<b>\$ 10,632,736</b>	<b>\$ 11,912,172</b>	<b>\$ 11,501,867</b>	<b>\$ 10,866,281</b>
<b>Nonemployer contributing entities proportionate share of the collective total OPEB liability</b>	<b>\$ 2,654</b>	<b>\$ 1,937</b>	<b>\$ 2,221,128</b>	<b>\$ 2,436,481</b>	<b>\$ 3,012,171</b>	<b>\$ 3,058,693</b>	<b>\$ 3,314,087</b>
<b>Employer's proportionate share of the collective total OPEB liability</b>	<b>\$ 12,027</b>	<b>\$ 9,887</b>	<b>\$ 8,982,207</b>	<b>\$ 8,196,255</b>	<b>\$ 8,900,001</b>	<b>\$ 8,443,174</b>	<b>\$ 7,552,194</b>
<b>Covered-employee payroll</b>	<b>23,854</b>	<b>21,181</b>	<b>20,503,967</b>	<b>19,471,944</b>	<b>19,089,623</b>	<b>19,749,843</b>	<b>18,470,560</b>
<b>Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll</b>	<b>50.42%</b>	<b>46.68%</b>	<b>43.81%</b>	<b>42.09%</b>	<b>46.62%</b>	<b>42.75%</b>	<b>40.89%</b>

**Notes to Schedule**

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

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

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

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

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

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

**Closed Tennessee Plan**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>Total OPEB Liability</b>							
Service cost	\$ 25	\$ 21	\$ 17,706	\$ 20,881	\$ 30,569	\$ 24,346	\$ 15,009
Interest	36	41	34,590	40,695	31,334	25,771	34,670
Differences between expected and actual experience	-	(196)	169,480	(4,831)	(974)	(6,562)	22,949
Changes of assumptions	(106)	(8)	21,504	239,462	(229,618)	(197,207)	(10,962)
Benefit payments	(39)	(41)	(39,648)	(45,537)	(49,236)	(50,447)	(51,196)
<b>Net change in total OPEB liability</b>	<u>\$ (84)</u>	<u>\$ (182)</u>	<u>\$ 203,632</u>	<u>\$ 250,670</u>	<u>\$ (217,925)</u>	<u>\$ (204,099)</u>	<u>\$ 10,470</u>
<b>Total OPEB liability - beginning</b>	<u>1,224</u>	<u>1,140</u>	<u>957,453</u>	<u>1,161,085</u>	<u>1,411,755</u>	<u>1,193,830</u>	<u>989,731</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 1,140</u></u>	<u><u>\$ 957</u></u>	<u><u>\$ 1,161,085</u></u>	<u><u>\$ 1,411,755</u></u>	<u><u>\$ 1,193,830</u></u>	<u><u>\$ 989,731</u></u>	<u><u>\$ 1,000,201</u></u>
<b>Nonemployer contributing entities proportionate share of the collective total OPEB liability</b>	\$ 1,140	\$ 957	\$ 1,161,085	\$ 1,411,755	\$ 1,193,830	\$ 989,731	\$ 1,000,201
<b>Employer's proportionate share of the collective total OPEB liability</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Covered-employee payroll</b>	23,854	21,181	20,503,967	19,471,944	19,089,623	19,749,843	18,470,560
<b>Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll</b>	0%	0%	0%	0%	0%	0%	0%

**Notes to Schedule**

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

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

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

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

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

### **NONMAJOR GOVERNMENT FUNDS**

Food Service Fund- This fund accounts for the operation of the school cafeterias.

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

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

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

**Combining Balance Sheet**

**Nonmajor Governmental Funds**

**June 30, 2024**

	<u>Special Revenues Funds</u>				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
<u>Assets</u>					
Cash and cash equivalents	\$ 45,433	\$ -	\$ 78,843	\$ 637,042	\$ 761,318
Accounts receivable	64	-	39,503	933	40,500
Due from other governments	160,525	397,903	5,690	-	564,118
Inventory	86,978	-	-	664	87,642
 Total Assets	\$ 293,000	\$ 397,903	\$ 124,036	\$ 638,639	\$ 1,453,578
 <u>Liabilities</u>					
Accrued payroll and other liabilities	\$ 133,443	\$ 129,763	\$ 85,400	\$ 50	\$ 348,656
Due to other funds	-	268,140	-	-	268,140
Advance of cafeteria charges	40,889	-	-	-	40,889
Advance of tuition	-	-	38,636	-	38,636
 Total Liabilities	174,332	397,903	124,036	50	696,321
 <u>Fund Balances:</u>					
Nonspendable:					
Inventory	86,978	-	-	-	86,978
Restricted for Internal School	-	-	-	638,589	638,589
Committed for Food Service	31,690	-	-	-	31,690
Unassigned	-	-	-	-	-
Total Fund Balance	118,668	-	-	638,589	757,257
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 293,000	\$ 397,903	\$ 124,036	\$ 638,639	\$ 1,453,578

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

**Nonmajor Governmental Funds**

**June 30, 2024**

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
<b>Revenues</b>					
Intergovernmental:					
USDA and cafeteria related funds	\$ 1,694,733	\$ -	\$ -	\$ -	\$ 1,694,733
Federal instruction, learning center and safety funds	-	607,146	51,596	-	658,742
Special education/IDEA funds	-	1,076,929	-	-	1,076,929
Emergency relief funds/Grants	-	179,614	318,681	-	498,295
Charges for services:					
Cafeteria charges	935,578	-	-	-	935,578
Tuition and fees	-	-	1,138,055	-	1,138,055
Rebates and Other	105,902	-	-	-	105,902
Other Local Revenues:					
Other	-	-	-	980,127	980,127
Other	35,552	-	41,250	-	76,802
Total Revenues	<u>2,771,765</u>	<u>1,863,689</u>	<u>1,549,582</u>	<u>980,127</u>	<u>7,165,163</u>
<b>Expenditures</b>					
Food service:					
Labor	1,270,951	-	-	-	1,270,951
Employee benefits	362,666	-	-	-	362,666
Food	1,195,518	-	-	-	1,195,518
Other Costs	203,308	-	-	-	203,308
Regular instruction:					
Labor	-	186,853	-	-	186,853
Employee benefits	-	24,192	-	-	24,192
Supplies and materials	-	201,188	-	-	201,188
Other costs	-	240,139	-	-	240,139
Special needs instruction:					
Labor	-	651,588	-	-	651,588
Employee benefits	-	268,410	-	-	268,410
Supplies and materials	-	18,376	-	-	18,376
Other Costs	-	56,798	-	-	56,798
Attendance and health:					
Other Costs	-	24,595	-	-	24,595
Transportation:					
Contracted services	-	2,500	-	-	2,500
Repairs and Maintenance	-	3,388	-	-	3,388
Plant operation and maintenance:					
Labor	-	30,160	-	-	30,160
Equipment	-	21,855	-	-	21,855
Program Costs:					
Labor	-	-	1,300,785	-	1,300,785
Employee benefits	-	19,958	341,356	-	361,314
Supplies and materials	-	22,316	-	-	22,316
Other costs	-	2,729	168,238	-	170,967
Non-Instructional Services:					
Total Expenditures	<u>3,032,443</u>	<u>1,775,045</u>	<u>1,810,379</u>	<u>953,779</u>	<u>7,571,646</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(260,678)</u>	<u>88,644</u>	<u>(260,797)</u>	<u>26,348</u>	<u>(406,483)</u>
Current:					
Transfer in (out)	-	(88,644)	-	-	(88,644)
Total Expenditures	<u>-</u>	<u>(88,644)</u>	<u>-</u>	<u>-</u>	<u>(88,644)</u>
Net Change in Fund Balance	(260,678)	-	(260,797)	26,348	(495,127)
Fund Balance, Beginning of Year	<u>355,842</u>	<u>-</u>	<u>260,797</u>	<u>612,249</u>	<u>1,228,888</u>
Change in reserve for inventory	23,504	-	-	(8)	23,496
Fund Balance, End of Year	<u>\$ 118,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 638,589</u>	<u>757,257</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

**Nonmajor Governmental Funds**

**June 30, 2024**

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
Net Change in Fund Balance	(260,678)	-	(260,797)	26,348	(495,127)
Fund Balance, Beginning of Year	355,842	-	260,797	612,249	1,228,888
Change in reserve for inventory	23,504	-	-	(8)	23,496
Fund Balance, End of Year	<u>\$ 118,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 638,589</u>	<u>757,257</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Actual and Budget (GAAP Basis)

Food Service Fund

For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental revenues				
USDA reimbursements	\$ 1,581,652	\$ 1,581,652	\$ 1,505,388	\$ (76,264)
State matching	141,861	141,861	189,345	47,484
Total intergovernmental	1,723,513	1,723,513	1,694,733	(28,780)
Charges for services				
Student lunches	618,439	618,439	596,518	(21,921)
Adult lunches	46,796	46,796	51,544	4,748
Student breakfast	127,422	127,422	115,945	(11,477)
A-la-carte sales	160,000	160,000	171,571	11,571
Rebates and other	90,000	90,000	105,902	15,902
Total charges for services	1,042,657	1,042,657	1,041,480	(1,177)
Other				
Sale of Equipment	300	300	4,580	4,280
Other Revenue	10,000	10,000	30,972	20,972
Total other	10,300	10,300	35,552	20,972
Total Revenues	2,776,470	2,776,470	2,771,765	(8,985)
Expenditures:				
Food	1,029,652	1,242,680	1,195,518	47,162
Labor	1,133,061	1,223,166	1,270,951	(47,785)
Fringe benefits	301,678	301,678	362,666	(60,988)
Supplies	77,500	151,303	122,518	28,785
Transportation	9,500	9,500	11,263	(1,763)
Repairs and maintenance	20,000	36,426	37,931	(1,505)
Other	52,118	52,118	31,596	20,522
Total Expenditures	2,623,509	3,016,871	3,032,443	(15,572)
Excess (deficiency) revenues over expenditures (Net change in Fund Balance)	152,961	(240,401)	(260,678)	(24,557)
Fund Balance, Beginning of Year	355,842	355,842	355,842	-
Change in Reserve for Inventory	-	-	23,504	23,504
Fund Balance, End of Year	\$ 508,803	\$ 115,441	\$ 118,668	\$ 3,227

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

Federal Projects Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Intergovernmental revenues</b>				
Title I	\$ 396,378	\$ 464,675	\$ 443,472	\$ (21,203)
Title II	91,107	129,293	83,255	(46,038)
Title III	42,623	49,014	43,594	(5,420)
Title IV Safe & Drug-Free Schools	25,779	28,500	28,194	(306)
Title IX	-	23,604	8,631	(14,973)
IDEA - part B and preschool	870,078	1,114,360	1,076,929	(37,431)
ESSER 3.0	-	179,614	179,614	-
Total Revenues	<u>1,425,965</u>	<u>1,989,060</u>	<u>1,863,689</u>	<u>(125,371)</u>
<b>Expenditures:</b>				
<b>Regular instruction:</b>				
Other salaries	199,712	177,884	186,853	(8,969)
Benefits	25,350	26,149	24,192	1,957
Instructional supplies and materials	104,331	221,196	201,188	20,008
Other	156,727	302,594	240,139	62,455
Total regular instruction	<u>486,120</u>	<u>727,823</u>	<u>652,372</u>	<u>75,451</u>
<b>Special needs instruction:</b>				
Teachers and assistants	539,301	666,751	651,588	15,163
Benefits	194,181	260,308	268,410	(8,102)
Supplies	6,005	24,317	18,376	5,941
Contracted services	72,500	74,500	55,972	18,528
Other	-	4,976	826	4,150
Total special needs instruction	<u>811,987</u>	<u>1,030,852</u>	<u>995,172</u>	<u>35,680</u>
<b>Attendance and health:</b>				
Other costs	24,000	24,595	24,595	-
Total attendance and health	<u>24,000</u>	<u>24,595</u>	<u>24,595</u>	<u>-</u>
<b>Transportation:</b>				
Benefits	40	40	-	40
Contracted services	-	2,500	2,500	-
Repairs and Maintenance	300	8,164	3,388	4,776
Total transportation	<u>340</u>	<u>10,704</u>	<u>5,888</u>	<u>4,816</u>
<b>Plant operation and maintenance:</b>				
Repair and Maintenance	-	30,160	30,160	-
Equipment	-	21,855	21,855	-
Total plant operation and maintenance	<u>-</u>	<u>52,015</u>	<u>52,015</u>	<u>-</u>
<b>Program costs:</b>				
Benefits	23,160	21,941	19,958	1,983
Supplies and materials	7,000	24,635	22,316	2,319
Other costs	13,000	7,851	2,729	5,122
Total program costs	<u>43,160</u>	<u>54,427</u>	<u>45,003</u>	<u>9,424</u>

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

Federal Projects Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Expenditures	1,365,607	1,900,416	1,775,045	125,371
Excess (deficiency) revenues over expenditures	60,358	88,644	88,644	-
Other Financing Sources (Uses):				
Transfers out	(60,358)	(88,644)	(88,644)	-
Total Other Financing Sources (Uses)	(60,358)	(88,644)	(88,644)	-
Net change in fund balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

Community Service Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Learning center grant	\$ -	\$ 80,000	\$ 51,596	\$ (28,404)
Other Federal through State	-	357,320	318,681	38,639
Charges for services				
Tuition and fees	1,631,663	1,631,663	1,138,055	(493,608)
Total charges for services	<u>1,631,663</u>	<u>2,068,983</u>	<u>1,508,332</u>	<u>(483,373)</u>
Other				
Miscellaneous	39,000	39,000	41,250	2,250
Total other	<u>39,000</u>	<u>39,000</u>	<u>41,250</u>	<u>2,250</u>
Total Revenues	<u>1,670,663</u>	<u>2,107,983</u>	<u>1,549,582</u>	<u>(481,123)</u>
Expenditures:				
Labor	1,177,128	1,496,616	1,300,785	195,831
Fringe benefits	292,879	362,914	341,356	21,558
Supplies	83,500	123,617	56,483	67,134
Food	62,700	62,700	58,314	4,386
Other	52,445	60,125	53,441	6,684
Total Expenditures	<u>1,668,652</u>	<u>2,105,972</u>	<u>1,810,379</u>	<u>295,593</u>
Excess (deficiency) revenues over expenditures	2,011	2,011	(260,797)	(185,530)
Net change in Fund Balance	2,011	2,011	(260,797)	(185,530)
Fund Balance, Beginning of Year	<u>260,797</u>	<u>260,797</u>	<u>260,797</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 262,808</u>	<u>\$ 262,808</u>	<u>\$ -</u>	<u>\$ (185,530)</u>

## **FINANCIAL SCHEDULES**

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

Capital Projects Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Impact fees	\$ 600,000	\$ 600,000	\$ 688,967	\$ 88,967
Total intergovernmental revenues				
Other revenue from local sources:				
Interest earnings	250,500	968,600	964,089	(4,511)
Total Revenues	<u>850,500</u>	<u>1,568,600</u>	<u>1,653,056</u>	<u>84,456</u>
Expenditures:				
Current:				
Regular instruction	1,190,700	1,303,700	862,315	441,385
Other Debt Service	26,000	96,000	93,881	2,119
Total current expenditures	<u>1,216,700</u>	<u>1,399,700</u>	<u>956,196</u>	<u>443,504</u>
Capital outlay:	<u>24,280,020</u>	<u>26,995,720</u>	<u>23,210,353</u>	<u>3,785,367</u>
Total Expenditures	<u>25,496,720</u>	<u>28,395,420</u>	<u>24,166,549</u>	<u>4,228,871</u>
Excess (deficiency) revenues over expenditures	(24,646,220)	(26,826,820)	(22,513,493)	(4,313,327)
Other Financing Sources (Uses):				
Bond Proceeds	-	21,669,000	21,668,292	708
Transfers In (Out)	-	(177,005)	(177,004)	(1)
Total Other Financing Sources (Uses):	-	21,491,995	21,491,288	707
Net change in Fund Balance	(24,646,220)	(5,334,825)	(1,022,205)	(4,312,620)
Fund Balance, Beginning of Year	<u>22,996,367</u>	<u>22,996,367</u>	<u>22,996,367</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (1,649,853)</u>	<u>\$ 17,661,542</u>	<u>\$ 21,974,162</u>	<u>\$ 4,313,327</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

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

Debt Service Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	6,348,920	6,348,920	6,352,189	\$ 3,269
Property tax - prior year	45,000	45,000	36,117	(8,883)
Property tax - pick-up	25,000	25,000	20,926	(4,074)
Interest and penalty on delinquent taxes	10,500	10,500	9,359	(1,141)
Total special school district taxes	<u>6,429,420</u>	<u>6,429,420</u>	<u>6,418,591</u>	<u>(10,829)</u>
Other revenue from local sources:				
Interest earnings	40,000	101,200	123,194	21,994
Total Revenues	<u>6,469,420</u>	<u>6,530,620</u>	<u>6,541,785</u>	<u>11,165</u>
Expenditures:				
Other:				
Trustee's commission	<u>128,233</u>	<u>129,433</u>	<u>128,458</u>	<u>975</u>
Debt Service:				
Principal on bonds, notes, and capital leases	3,370,000	3,370,000	3,370,000	-
Interest on bonds, notes, and capital leases	3,769,992	3,933,847	3,947,446	(13,599)
Other Debt Service	1,500	18,150	2,250	
Total Debt Service	<u>7,141,492</u>	<u>7,321,997</u>	<u>7,319,696</u>	<u>(13,599)</u>
Total Expenditures	<u>7,269,725</u>	<u>7,451,430</u>	<u>7,448,154</u>	<u>(12,624)</u>
Excess (deficiency) revenues over expenditures	(800,305)	(920,810)	(906,369)	14,441
Other Financing Sources (Uses):				
Transfers In	-	177,005	177,004	1
Total Other Financing Sources (Uses)	<u>-</u>	<u>177,005</u>	<u>177,004</u>	<u>1</u>
Net Change in Fund Balance	(800,305)	(743,805)	(729,365)	14,442
Fund Balance, Beginning of Year	<u>2,172,749</u>	<u>2,172,749</u>	<u>2,172,749</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,372,444</u>	<u>\$ 1,428,944</u>	<u>\$ 1,443,384</u>	<u>\$ 14,440</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Capital Assets Used in the Operation of Governmental Funds

Schedule By Function and Activity

June 30, 2024

Function and Activity	<u>Land</u>	<u>Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Instruction	\$ -	\$ -	\$ -	\$ 4,754,098	\$ -	\$ 4,754,098
Attendance and health	-	-	-	28,747	-	28,747
Transportation	-	-	-	39,106	3,173,952	3,213,058
Plant operation and maintenance	5,910,485	69,066,611	111,631,508	484,825	289,850	187,383,279
Community services	-	-	-	-	-	-
Food service	-	-	-	1,582,325	-	1,582,325
Administration	-	-	-	663,191	-	663,191
	<u>\$ 5,910,485</u>	<u>\$ 69,066,611</u>	<u>\$ 111,631,508</u>	<u>\$ 7,552,292</u>	<u>\$ 3,463,802</u>	<u>\$ 197,624,698</u>

**Franklin Special School District**

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes in Capital Assets By Function and Activity

For the Year Ended June 30, 2024

Function and Activity	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Instruction	\$ 4,766,244	\$ 366,054	\$ (378,200)	\$ 4,754,098
Attendance and health	28,747	-	-	28,747
Transportation	3,154,978	410,794	(352,714)	3,213,058
Plant operation and maintenance	164,211,743	23,251,671	(80,135)	187,383,279
Community services	-	-	-	-
Food service	1,513,376	76,729	(7,780)	1,582,325
Administration	663,191	-	-	663,191
	<u>\$ 174,338,279</u>	<u>\$ 24,105,248</u>	<u>\$ (818,829)</u>	<u>\$ 197,624,698</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Cash and Cash Equivalents

All Funds

June 30, 2024

	<u>Interest Rate</u>	<u>Amount</u>
Major Funds:		
<u>General Fund</u>		
Checking and savings accounts	Various	\$ 894,244
Local government investment pool	Various	<u>15,449,719</u>
Total General Fund		<u>16,343,963</u>
 <u>Debt Service Fund</u>		
Checking and savings accounts	Various	387,702
Local government investment pool	Various	<u>999,961</u>
		<u>1,387,663</u>
 <u>Capital Projects Fund</u>		
Checking and savings accounts	Various	652,015
Local government investment pool	Various	<u>21,367,308</u>
		<u>22,019,323</u>
 Nonmajor Funds:		
<u>Federal Projects Fund</u>		
Checking and savings account		<u>-</u>
 <u>Food Service Fund</u>		
Checking and savings accounts		<u>45,433</u>
 <u>Community Service Fund</u>		
Cash		<u>78,843</u>
 <u>Internal School Fund</u>		
Cash		<u>637,042</u>
Total		<u><u>\$ 40,512,267</u></u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Long-Term Debt Requirements

June 30, 2024

Fiscal Year	2014 Series	2016 Series	2019 Series	2020 Series	2021 Series	2022 Series	2024 Series	Total Principal	Interest	Total Principal & Interest
2025	615,000	1,320,000	1,050,000	270,000	155,000	100,000	140,000	3,650,000	4,545,228	8,195,228
2026	635,000	1,385,000	1,105,000	275,000	160,000	100,000	150,000	3,810,000	4,385,975	8,195,975
2027		1,455,000	1,160,000	930,000	170,000	100,000	165,000	3,980,000	4,218,188	8,198,188
2028			1,220,000	2,475,000	170,000	100,000	175,000	4,140,000	4,056,298	8,196,298
2029			1,280,000	2,510,000	180,000	100,000	190,000	4,260,000	3,937,385	8,197,385
2030			1,345,000	2,555,000	185,000	100,000	200,000	4,385,000	3,810,015	8,195,015
2031			1,410,000	2,600,000	195,000	100,000	215,000	4,520,000	3,675,375	8,195,375
2032			1,480,000	1,240,000	465,000	1,070,000	410,000	4,665,000	3,532,925	8,197,925
2033		510,000	1,555,000	800,000	440,000	1,125,000	425,000	4,855,000	3,341,525	8,196,525
2034			1,630,000		570,000	1,180,000	720,000	4,100,000	3,137,850	7,237,850
2035			1,715,000		585,000	1,240,000	755,000	4,295,000	2,938,550	7,233,550
2036			1,800,000		610,000	1,305,000	790,000	4,505,000	2,729,650	7,234,650
2037			1,890,000		635,000	1,370,000	825,000	4,720,000	2,510,500	7,230,500
2038			1,985,000		660,000	1,435,000	870,000	4,950,000	2,280,850	7,230,850
2039			2,085,000		685,000	1,510,000	915,000	5,195,000	2,039,950	7,234,950
2040					1,655,000	1,585,000	970,000	4,210,000	1,787,050	5,997,050
2041					1,720,000	1,645,000	1,025,000	4,390,000	1,608,950	5,998,950
2042					1,780,000	1,710,000	1,085,000	4,575,000	1,423,100	5,998,100
2043					1,855,000	1,780,000	1,135,000	4,770,000	1,229,250	5,999,250
2044					1,930,000	1,870,000	1,190,000	4,990,000	1,009,300	5,999,300
2045					2,005,000	1,965,000	1,250,000	5,220,000	779,100	5,999,100
2046					2,085,000	2,060,000	1,300,000	5,445,000	550,650	5,995,650
2047						2,165,000	1,520,000	3,685,000	312,250	3,997,250
							1,755,000	1,755,000	143,200	1,898,200
							1,825,000	1,825,000	73,000	1,898,000
<b>Total</b>	<u>\$ 1,250,000</u>	<u>\$ 4,670,000</u>	<u>\$ 22,710,000</u>	<u>\$ 13,655,000</u>	<u>18,895,000</u>	<u>25,715,000</u>	<u>20,000,000</u>	<u>106,895,000</u>	<u>60,056,114</u>	<u>166,951,114</u>

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Surety Bond and Insurance Coverage

June 30, 2024

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

See Independent Auditor's Report.

**SINGLE AUDIT SECTION**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin Special School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2024.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As a part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Matlock Clements, P.C.  
December 16, 2024

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

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

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

#### ***Opinion on Each Major Federal Program***

We have audited Franklin Special School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Franklin Special School District's major federal programs for the year ended June 30, 2024. Franklin Special School District's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Franklin Special School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Franklin Special School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Franklin Special School District's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Franklin Special School District's federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Franklin Special School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

**Eric Clements, CPA, CFE • Andy Matlock, CPA**

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Franklin Special School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Franklin Special School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Franklin Special School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Matlock Clements, P.C.

December 16, 2024

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures/ Uses
<b>U.S. Department of Education</b>			
<b><i>Special Education (IDEA)- Cluster</i></b>			
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -IDEA Part B	84.027	H027A150052	\$ 1,136,633
Tennessee Department of Education - IDEA Preschool	84.173	H173A150095	39,369
<b><i>Total Special Education (IDEA)- Cluster</i></b>			<b>1,176,002</b>
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -Title I	84.010 A	S010A150042	443,472
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	83,255
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	43,594
Tennessee Department of Education - Title IV	84.424 A	S424A170044	28,194
Title X, McKinney-Vento Homeless Assistance	84.196 A	S196A160044	8,631
COVID 19 - Education Stabilization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER III)	* 84.425 D	N/A	179,614
COVID 19 - Education Stabilization Fund - Literacy Training Teacher Stipend Grant	* 84.425 B	N/A	-
COVID 19 - Education Stabilization Fund -Elementary and Secondary School Emergency Relief Fund-Homeless Children and Youth	* 84.425 W	N/A	14,895
<b>Total Department of Education</b>			<b>1,977,657</b>
<b>U.S. Department of Agriculture</b>			
<b><i>Child Nutrition- Cluster</i></b>			
Department of Agriculture Pass-Through			
Programs From:			
Tennessee Department of Agriculture- National School Lunch Program- Cash	* 10.555	HC16AAX16	943,126
National School Lunch Program- Commodities	* 10.555	HC16AAX16	172,254
School Breakfast Program	* 10.553	HC16AAX16	291,357
Tennessee Department of Education- Pandemic-EBT Administrative Costs Grant	* 10.649	N/A	3,256
<b><i>Total Child Nutrition Cluster</i></b>			<b>1,409,993</b>
Tennessee Department of Agriculture- Child and Adult Care Food Program	10.558	HF16AAX16	95,395
<b>Total Department of Agriculture</b>			<b>1,505,388</b>
<b>U.S. Department of Health and Human Services</b>			
Department of Health and Human Services Pass-Through			
Programs From:			
Tennessee Department of Education- COVID 19 Child Care and Development Block Grant	95.575	N/A	357,320
<b>Total U.S. Department of Health and Human Services</b>			<b>357,320</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 3,840,365</b>

\* Major Program

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN Number	Pass-Through Entity Identifying Number	Balance July 1, 2023	Receipts	Expenditures/ Uses	Balance June 30, 2024
<b>U.S. Department of Education</b>						
<b><i>Special Education (IDEA)- Cluster</i></b>						
Department of Education Pass-Through						
Programs From:						
Tennessee Department of Education -IDEA Part B	84.027	H027A150052	\$ (240,413)	\$ 1,117,796	\$ 1,136,633	\$ (259,250)
TN Department of Education - IDEA Preschool	84.173	H173A150095	(6,702)	34,334	39,369	(11,737)
<b><i>Total Special Education (IDEA)- Cluster</i></b>			<u>(247,115)</u>	<u>1,152,130</u>	<u>1,176,002</u>	<u>(270,987)</u>
Department of Education Pass-Through						
Programs From:						
Tennessee Department of Education -Title I	84.010 A	S010A150042	(60,766)	431,491	443,472	(72,747)
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	(15,937)	86,107	83,255	(13,085)
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	(7,772)	49,633	43,594	(1,733)
Tennessee Department of Education -Title IV	84.424 A	S424A170044	(2,079)	25,008	28,194	(5,265)
Tennessee Department of Education - Title X, McKinney-Vento Homeless Assistance	84.196 A	S196A160044	(1,037)	4,376	8,631	(5,292)
COVID 19 - Education Stabilization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER III)	* 84.425 D	N/A	(817,075)	970,899	179,614	(25,790)
<b><i>Total COVID 19 - Education Stabilization Fund -Elementary and Secondary School Emergency Relief Fund</i></b>			<u>(817,075)</u>	<u>970,899</u>	<u>179,614</u>	<u>(25,790)</u>
COVID 19 - Education Stabilization Fund -Elementary and Secondary School Emergency Relief Fund-Homeless Children and Youth *	84.425 W	N/A	(100)	11,991	14,895	(3,004)
<b>Total U.S. Department of Education</b>			<u>(1,151,881)</u>	<u>2,727,259</u>	<u>1,977,657</u>	<u>(397,903)</u>

\* Major Program

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN Number	Pass-Through Entity Identifying Number	Balance July 1, 2023	Receipts	Expenditures/ Uses	Balance June 30, 2024
<b>U.S. Department of Agriculture</b>						
<i>Child Nutrition- Cluster</i>						
Department of Agriculture Pass-Through Programs From:						
Tennessee Department of Education- National School Lunch Program-Cash	* 10.555	HC16AAX16	(132,656)	1,032,530	943,126	(43,252)
National School Lunch Program-Commodities	* 10.555	HC16AAX16	-	172,254	172,254	-
Tennessee Department of Education- School Breakfast Program	* 10.553	HC16AAX16	(19,505)	295,307	291,357	(15,555)
Tennessee Department of Education- Pandemic-EBT Administrative Costs Grant	* 10.649	N/A	-	3,256	3,256	-
<b>Total Child Nutrition Cluster</b>			<u>(152,161)</u>	<u>1,503,347</u>	<u>1,409,993</u>	<u>(58,807)</u>
 Tennessee Department of Agriculture- Child and Adult Care Food Program	 10.558	 N/A	 -	 95,395	 95,395	 -
<b>Total U.S. Department of Agriculture</b>			<u>(152,161)</u>	<u>1,598,742</u>	<u>1,505,388</u>	<u>(58,807)</u>
 <b>U.S. Department of Health and Human Services</b>						
Department of Health and Human Services Pass-Through Programs From:						
Tennessee Department of Education Epidemiology & Laboratory Capacity (ELC)	93.323	N/A	-	-	-	-
Resilient Schools Communities Grant (RSC)	93.354	N/A	(19,438)	19,438	-	-
Child Care and Development Block Grant	95.575	N/A	121,720	357,320	357,320	121,720
<b>Total U.S. Department of Health and Human Services</b>			102,282	376,758	357,320	121,720
 <b>Total Expenditures of Federal Awards</b>			<u>\$ (1,201,760)</u>	<u>\$ 4,702,759</u>	<u>\$ 3,840,365</u>	<u>\$ (334,990)</u>

\* Major Program

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

**FRANKLIN SPECIAL SCHOOL DISTRICT**

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal ALN Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Balance July 1, 2023</u>	<u>Receipts</u>	<u>Expenditures/ Uses</u>	<u>Balance June 30, 2024</u>
	<b><u>State Number</u></b>					
<b>Tennessee Department of Education Direct Programs:</b>						
Lottery for Pre K/Pre K Pilot	N/A		\$ (63,006)	\$ 296,951	\$ 307,654	\$ (73,709)
Lottery for Education After School	N/A		(10,421)	56,327	51,596	(5,690)
Coordinated School Health Grant	N/A		(5,867)	5,867	-	-
Public School Security Grant	N/A		-	138,186	138,186	-
State Special Education Preschool Grant	N/A		-	6,557	13,590	(7,033)
Summer Learning Camps	N/A		(383,946)	383,946	416,555	(416,555)
Innovative School Models	N/A		-	63,130	83,456	(20,326)
Parental Leave Grant	N/A		-	105,094	124,676	(19,582)
Learning Camp Transportation	N/A		(25,646)	24,656	35,588	(36,578)
TISA	N/A		(360,910)	15,186,728	15,171,089	(345,271)
Child Nutrition -State Match	N/A		-	16,473	16,473	-
LFS Grant	N/A		-	71,154	149,996	(78,842)
Healthy Meals Incentive Grant	N/A		-	23,035	23,035	-
USDA Equipment Grant	N/A		-	-	22,875	(22,875)
Career Ladder	N/A		(1,163)	42,992	42,596	(767)
			<u>\$ (850,959)</u>	<u>\$ 16,421,096</u>	<u>\$ 16,597,365</u>	<u>\$ (1,027,228)</u>

\* Major Program

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

## FRANKLIN SPECIAL SCHOOL DISTRICT

### Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

#### **1.) Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Franklin Special School District under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Franklin Special School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Franklin Special School District.

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

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

#### **3.) Indirect Cost Rates**

Franklin Special School District uses a 5.16 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**I. Summary of Auditor’s Results**

*Financial Statements*

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

*Federal Awards*

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major federal programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

- FAL # 10.553           National School Breakfast (Child Nutrition Cluster)
- FAL # 10.555           National School Lunch – Cash (Child Nutrition Cluster)
- FAL # 10.555           National School Lunch – Non-Cash (Child Nutrition Cluster)
- FAL # 84.425           COVID 19 – Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

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

No matters were reported.

**III. Federal Award Findings – Required to be reported in Accordance with 2 CFR 200.516(a) of the Uniform Guidance**

No matters were reported.

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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

There were no prior findings reported.

**II. Prior Year Federal Award Findings – Required to be reported in Accordance with 2 CFR 200.516(a) of the Uniform Guidance.**

There were no prior findings reported.



**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS**

**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2024**

**Matlock Clements**

**Certified Public Accountants**

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**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS  
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**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS  
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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of Franklin Special School District's Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis, as of June 30, 2024, and the related combined and individual statements of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the combined and individual financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Franklin Special School District's Internal School Funds as of June 30, 2024, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* described in Note 1.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Franklin Special School District's Internal School Funds as of June 30, 2024, or changes in financial position for the year then ended.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Franklin Special School District's Internal School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statements, the financial statements are prepared by Franklin Special School District's Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual*, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Eric Clements, CPA, CFE • Andy Matlock, CPA

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School District's Internal School Funds' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Franklin Special School District's Internal School Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the combined and individual financial statements— regulatory basis that collectively comprise Franklin Special School District's Internal School Funds' basic financial statements. The supplemental schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis. As described in Note 1 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by Franklin Special School District's Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory section but does not include the basic financial statements – regulatory basis and our auditor's report thereon. Our opinions on the basic financial statements – regulatory basis do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements – regulatory basis, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements – regulatory basis, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated, September 27, 2024, on our consideration of the Franklin Special School District’s Internal School Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Franklin Special School District’s Internal School Funds internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Franklin Special School District’s Internal School Funds internal control over financial reporting and compliance.



Matlock Clements, P.C.  
Murfreesboro, Tennessee  
September 27, 2024

## **FINANCIAL STATEMENTS**

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS  
JUNE 30, 2024**

	<b>Franklin Elementary School</b>	<b>Freedom Intermediate School</b>	<b>Freedom Middle School</b>	<b>Johnson Elementary School</b>	<b>Liberty Elementary School</b>	<b>Moore Elementary School</b>	<b>Poplar Grove Elementary School</b>	<b>Poplar Grove Middle School</b>	<b>Total</b>
<b>ASSETS</b>									
Cash in Bank-Checking	\$ 138,795	\$ 84,013	\$ 107,021	\$ 17,297	\$ 82,231	\$ 107,728	\$ 47,447	\$ 52,485	\$ 637,017
Cash on hand	5	-	-	-	20	-	-	-	25
Accounts Receivable	355	-	-	428	-	150	-	-	933
Inventory	-	-	-	-	-	-	664	-	664
<b>Total Assets</b>	<b><u>\$ 139,155</u></b>	<b><u>\$ 84,013</u></b>	<b><u>\$ 107,021</u></b>	<b><u>\$ 17,725</u></b>	<b><u>\$ 82,251</u></b>	<b><u>\$ 107,878</u></b>	<b><u>\$ 48,111</u></b>	<b><u>\$ 52,485</u></b>	<b><u>\$ 638,639</u></b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50
<b>Total Liabilities</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 50</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 50</u></b>
Fund Balances:									
Restricted	\$ 139,155	\$ 84,013	\$ 107,021	\$ 17,725	\$ 82,201	\$ 107,878	\$ 48,111	\$ 52,485	\$ 638,589
<b>Total Fund Balances</b>	<b><u>\$ 139,155</u></b>	<b><u>\$ 84,013</u></b>	<b><u>\$ 107,021</u></b>	<b><u>\$ 17,725</u></b>	<b><u>\$ 82,201</u></b>	<b><u>\$ 107,878</u></b>	<b><u>\$ 48,111</u></b>	<b><u>\$ 52,485</u></b>	<b><u>\$ 638,589</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 139,155</u></b>	<b><u>\$ 84,013</u></b>	<b><u>\$ 107,021</u></b>	<b><u>\$ 17,725</u></b>	<b><u>\$ 82,251</u></b>	<b><u>\$ 107,878</u></b>	<b><u>\$ 48,111</u></b>	<b><u>\$ 52,485</u></b>	<b><u>\$ 638,639</u></b>

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES-ALL SCHOOLS-REGULATORY BASIS-ALL SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2024**

	<b>Franklin Elementary School</b>	<b>Freedom Intermediate School</b>	<b>Freedom Middle School</b>	<b>Johnson Elementary School</b>	<b>Liberty Elementary School</b>	<b>Moore Elementary School</b>	<b>Poplar Grove Elementary School</b>	<b>Poplar Grove Middle School</b>	<b>Total</b>
Fund Balances, July 1, 2023	\$ 122,793	\$ 72,232	\$ 100,760	\$ 39,290	\$ 74,579	\$ 92,417	\$ 50,582	\$ 59,596	\$ 612,249
Prior Period Adjustments	-	-	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2023	<u>\$ 122,793</u>	<u>\$ 72,232</u>	<u>\$ 100,760</u>	<u>\$ 39,290</u>	<u>\$ 74,579</u>	<u>\$ 92,417</u>	<u>\$ 50,582</u>	<u>\$ 59,596</u>	<u>\$ 612,249</u>
Revenues	\$ 100,244	\$ 196,449	\$ 179,848	\$ 73,616	\$ 84,928	\$ 134,074	\$ 93,257	\$ 117,711	\$ 980,127
Expenditures	<u>83,882</u>	<u>184,668</u>	<u>173,587</u>	<u>95,181</u>	<u>77,306</u>	<u>118,613</u>	<u>95,720</u>	<u>124,822</u>	<u>953,779</u>
Excess of Revenues Over (Under) Expenditures	\$ 16,362	\$ 11,781	\$ 6,261	\$ (21,565)	\$ 7,622	\$ 15,461	\$ (2,463)	\$ (7,111)	\$ 26,348
Other Financing Sources (Uses):									
Changes [Increase (Decrease)] in Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8)	\$ -	\$ (8)
Operating Transfers In	-	179	-	-	-	-	-	-	179
Operating Transfers Out	-	<u>(179)</u>	-	-	-	-	-	-	<u>(179)</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8)</u>	<u>\$ -</u>	<u>\$ (8)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 16,362</u>	<u>\$ 11,781</u>	<u>\$ 6,261</u>	<u>\$ (21,565)</u>	<u>\$ 7,622</u>	<u>\$ 15,461</u>	<u>\$ (2,471)</u>	<u>\$ (7,111)</u>	<u>\$ 26,340</u>
<b>Fund Balances, June 30, 2024</b>	<u><u>\$ 139,155</u></u>	<u><u>\$ 84,013</u></u>	<u><u>\$ 107,021</u></u>	<u><u>\$ 17,725</u></u>	<u><u>\$ 82,201</u></u>	<u><u>\$ 107,878</u></u>	<u><u>\$ 48,111</u></u>	<u><u>\$ 52,485</u></u>	<u><u>\$ 638,589</u></u>

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

## **INDIVIDUAL SCHOOL FINANCIAL STATEMENTS**

**FRANKLIN SPECIAL SCHOOL DISTRICT**  
**FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**  
**JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 5	\$ 71,747	\$ -	\$ 355	\$ -	\$ -	\$ 72,107	\$ -	\$ -	\$ 72,107	\$ -	\$ 72,107	\$ 72,107
Restricted Fund													
Other Accounts:													
BOE - Instr. Supplies/Materials	\$ -	\$ 14,058	\$ -	\$ -	\$ -	\$ -	\$ 14,058	\$ -	\$ -	\$ 14,058	\$ -	\$ 14,058	\$ 14,058
CARTER- Instructional Equip & Supplies	-	5	-	-	-	-	5	-	-	5	-	5	5
Coordinated School Health Grant	-	1,253	-	-	-	-	1,253	-	-	1,253	-	1,253	1,253
Donations - Elks Club	-	4	-	-	-	-	4	-	-	4	-	4	4
Donations - Fine Arts	-	36,609	-	-	-	-	36,609	-	-	36,609	-	36,609	36,609
Fuel Up to Play Grant	-	53	-	-	-	-	53	-	-	53	-	53	53
Lowe's Toolbox Ed. Grant	-	1	-	-	-	-	1	-	-	1	-	1	1
Music Room	-	5,000	-	-	-	-	5,000	-	-	5,000	-	5,000	5,000
FES Staff Appreciation	-	947	-	-	-	-	947	-	-	947	-	947	947
Recycling Fund	-	66	-	-	-	-	66	-	-	66	-	66	66
Sound System Donation	-	882	-	-	-	-	882	-	-	882	-	882	882
St. Paul's Millennium Development Goal	-	16	-	-	-	-	16	-	-	16	-	16	16
Sunshine Fund	-	2,178	-	-	-	-	2,178	-	-	2,178	-	2,178	2,178
Target Field Trip Grant	-	29	-	-	-	-	29	-	-	29	-	29	29
Teacher's Lounge Donation	-	5,941	-	-	-	-	5,941	-	-	5,941	-	5,941	5,941
Teacher's Lounge Vending	-	5	-	-	-	-	5	-	-	5	-	5	5
TEEA Grant	-	1	-	-	-	-	1	-	-	1	-	1	1
Total Restricted	\$ -	\$ 67,048	\$ -	\$ -	\$ -	\$ -	\$ 67,048	\$ -	\$ -	\$ 67,048	\$ -	\$ 67,048	\$ 67,048
Total General and Restricted	\$ 5	\$ 138,795	\$ -	\$ 355	\$ -	\$ -	\$ 139,155	\$ -	\$ -	\$ 139,155	\$ -	\$ 139,155	\$ 139,155

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2024	
						Transfers In	Transfers Out	Change (Decrease) in Inventory		Residual Equity Transfer In (Out)
General Fund										
Administration				\$ -	\$ 12,233					
Book Fair				4,916	2,088					
Field Trips				16,546	15,595					
Fines, Fees & Dues				139	-					
Fundraising				40,700	19,539					
Gifts, Bequests, Donations				3,074	-					
Instruction				-	14,599					
Interest				5,348	-					
Operation & Maintenance				-	376					
Student Rewards				-	1,702					
Yearbook				1,066	-					
<b>Total General</b>	<b>\$ 66,450</b>	<b>\$ -</b>	<b>\$ 66,450</b>	<b>\$ 71,789</b>	<b>\$ 66,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,107</b>
Restricted Fund										
Other Accounts:										
BOE - Instr. Supplies/Materials	\$ 13,263	\$ -	\$ 13,263	\$ 7,000	\$ 6,205	\$ -	\$ -	\$ -	\$ -	\$ 14,058
CARTER- Instructional Equip & Supplies	5	-	5	-	-	-	-	-	-	5
Coordinated School Health Grant	1,253	-	1,253	-	-	-	-	-	-	1,253
Donations - Elks Club	4	-	4	-	-	-	-	-	-	4
Donations - Fine Arts	27,813	-	27,813	9,504	708	-	-	-	-	36,609
Fuel Up to Play Grant	53	-	53	-	-	-	-	-	-	53
Lowe's Toolbox Ed. Grant	1	-	1	-	-	-	-	-	-	1
FES Staff Appreciation	258	-	258	4,061	3,372	-	-	-	-	947
Music Room	-	-	-	5,000	-	-	-	-	-	5,000
Recycling Fund	182	-	182	2,000	2,116	-	-	-	-	66
Sound System Donation	882	-	882	-	-	-	-	-	-	882

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2024	
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory		Residual Equity Transfer In (Out)
St. Paul's Millennium Development Goal	16	-	16	-	-	-	-	-	-	16
Sunshine Fund	2,578	-	2,578	890	1,290	-	-	-	-	2,178
Target Field Trip Grant	29	-	29	-	-	-	-	-	-	29
Teacher's Lounge Donation	10,000	-	10,000	-	4,059	-	-	-	-	5,941
Teacher's Lounge Vending	5	-	5	-	-	-	-	-	-	5
TEEA Grant	1	-	1	-	-	-	-	-	-	1
<b>Total Restricted</b>	<b>\$ 56,343</b>	<b>\$ -</b>	<b>\$ 56,343</b>	<b>\$ 28,455</b>	<b>\$ 17,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,048</b>
<b>Total General and Restricted</b>	<b>\$ 122,793</b>	<b>\$ -</b>	<b>\$ 122,793</b>	<b>\$ 100,244</b>	<b>\$ 83,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,155</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 50,544	\$ -	\$ -	\$ -	\$ -	\$ 50,544	\$ -	\$ -	\$ 50,544	\$ -	\$ 50,544	\$ 50,544
Restricted Fund													
Other Accounts:													
Band	\$ -	\$ 4,441	\$ -	\$ -	\$ -	\$ -	\$ 4,441	\$ -	\$ -	\$ 4,441	\$ -	\$ 4,441	\$ 4,441
BOE - Instr. Supplies/Materials	-	3,482	-	-	-	-	3,482	-	-	3,482	-	3,482	3,482
Chorus/Drama	-	9,027	-	-	-	-	9,027	-	-	9,027	-	9,027	9,027
Corvidae Creators	-	966	-	-	-	-	966	-	-	966	-	966	966
FIS Bulldog Council	-	9,102	-	-	-	-	9,102	-	-	9,102	-	9,102	9,102
FIS Staff Appreciation	-	355	-	-	-	-	355	-	-	355	-	355	355
Library Donations	-	241	-	-	-	-	241	-	-	241	-	241	241
Ready to Code Grant	-	11	-	-	-	-	11	-	-	11	-	11	11
Recycling Funds	-	3,142	-	-	-	-	3,142	-	-	3,142	-	3,142	3,142
Restricted Donations	-	2,375	-	-	-	-	2,375	-	-	2,375	-	2,375	2,375
Sunshine Fund	-	211	-	-	-	-	211	-	-	211	-	211	211
Teacher Memorial Fund	-	116	-	-	-	-	116	-	-	116	-	116	116
Total Restricted	\$ -	\$ 33,469	\$ -	\$ -	\$ -	\$ -	\$ 33,469	\$ -	\$ -	\$ 33,469	\$ -	\$ 33,469	\$ 33,469
Total General and Restricted	\$ -	\$ 84,013	\$ -	\$ -	\$ -	\$ -	\$ 84,013	\$ -	\$ -	\$ 84,013	\$ -	\$ 84,013	\$ 84,013

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2024
						Transfers In	Transfers Out	Change (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 1,309					
Field Trips				75,959	75,321					
Fines & Fees				37	-					
Fundraising				41,353	26,944					
Gifts, Bequests, Donations				1,400	-					
Instruction				-	8,775					
Interest				3,550	-					
Library				-	680					
Operation and Maintenance				-	57					
Pictures				4,055	-					
Student Workbooks				1,200	-					
T-Shirts				3,323	3,308					
Yearbook				1,089	-					
<b>Total General</b>	<b>\$ 34,793</b>	<b>\$ -</b>	<b>\$ 34,793</b>	<b>\$ 131,966</b>	<b>\$ 116,394</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,544</b>
Restricted Fund										
Other Accounts:										
Band	\$ 3,802	\$ -	\$ 3,802	\$ 5,940	\$ 5,301	\$ -	\$ -	\$ -	\$ -	\$ 4,441
Batelle Education Grant	-	-	-	5,000	5,000	-	-	-	-	-
BOE - Instr. Supplies/Materials	10,520	-	10,520	9,800	16,838	-	-	-	-	3,482
Chorus/Drama	8,567	-	8,567	24,684	24,224	-	-	-	-	9,027
Corvidae Creators	-	-	-	1,084	118	-	-	-	-	966
Dollar General Literacy Grant	51	-	51	-	-	-	51	-	-	-
FIS Bulldog Council	8,283	-	8,283	7,024	6,205	-	-	-	-	9,102
FIS Staff Appreciation	1,180	-	1,180	3,751	4,576	-	-	-	-	355
Library Donations	66	-	66	1,000	825	-	-	-	-	241

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2024
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Ready to Code Grant	11	-	11	-	-	-	-	-	-	11
Recycling Funds	3,248	-	3,248	1,100	1,206	-	-	-	-	3,142
Restricted Donations	1,103	-	1,103	4,375	3,103	-	-	-	-	2,375
Sunshine Fund	364	-	364	725	878	-	-	-	-	211
Teacher Grant - Parker	128	-	128	-	-	-	128	-	-	-
Teacher Memorial Fund	116	-	116	-	-	-	-	-	-	116
<b>Total Restricted</b>	<b>\$ 37,439</b>	<b>\$ -</b>	<b>\$ 37,439</b>	<b>\$ 64,483</b>	<b>\$ 68,274</b>	<b>\$ -</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,469</b>
<b>Total General and Restricted</b>	<b>\$ 72,232</b>	<b>\$ -</b>	<b>\$ 72,232</b>	<b>\$ 196,449</b>	<b>\$ 184,668</b>	<b>\$ 179</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,013</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	<b>ASSETS</b>						<b>LIABILITIES AND FUND BALANCES</b>						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 48,618	\$ -	\$ -	\$ -	\$ -	\$ 48,618	\$ -	\$ -	\$ 48,618	\$ -	\$ 48,618	\$ 48,618
Restricted Fund													
Athletic Accounts:													
Athletics	\$ -	\$ 14,617	\$ -	\$ -	\$ -	\$ -	\$ 14,617	\$ -	\$ -	\$ 14,617	\$ -	\$ 14,617	\$ 14,617
Cheerleaders	-	8,562	-	-	-	-	8,562	-	-	8,562	-	8,562	8,562
Club Accounts:													
Best Buddies Club	-	18	-	-	-	-	18	-	-	18	-	18	18
Outdoor Environmental Club	-	2,895	-	-	-	-	2,895	-	-	2,895	-	2,895	2,895
Other Accounts:													
Art	-	286	-	-	-	-	286	-	-	286	-	286	286
Band	-	2,122	-	-	-	-	2,122	-	-	2,122	-	2,122	2,122
BOE - Instr. Supplies/Materials	-	8,754	-	-	-	-	8,754	-	-	8,754	-	8,754	8,754
Chorus	-	4,652	-	-	-	-	4,652	-	-	4,652	-	4,652	4,652
Dollar General Literacy Grant	-	879	-	-	-	-	879	-	-	879	-	879	879
Drama	-	7,767	-	-	-	-	7,767	-	-	7,767	-	7,767	7,767
Freedom Families	-	285	-	-	-	-	285	-	-	285	-	285	285
NJHS	-	29	-	-	-	-	29	-	-	29	-	29	29
Recycling Fund	-	4,621	-	-	-	-	4,621	-	-	4,621	-	4,621	4,621
Stem Grant-Leadership Academy	-	80	-	-	-	-	80	-	-	80	-	80	80
Student Council	-	1,078	-	-	-	-	1,078	-	-	1,078	-	1,078	1,078
Sunshine Fund	-	667	-	-	-	-	667	-	-	667	-	667	667
Teacher Funds	-	1,091	-	-	-	-	1,091	-	-	1,091	-	1,091	1,091
Total Restricted	\$ -	\$ 58,403	\$ -	\$ -	\$ -	\$ -	\$ 58,403	\$ -	\$ -	\$ 58,403	\$ -	\$ 58,403	\$ 58,403
Total General and Restricted	\$ -	\$ 107,021	\$ -	\$ -	\$ -	\$ -	\$ 107,021	\$ -	\$ -	\$ 107,021	\$ -	\$ 107,021	\$ 107,021

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Other Financing Sources (Uses)							Fund Balances 6/30/2024
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
General Fund											
Administration				\$ -	\$ 9,617						
Field Trips				6,076	3,300						
Fines, Fees, & Dues				3,022	-						
Fundraising				46,785	21,055						
Gifts, Bequests, Donations				4,484	-						
Instruction				-	14,116						
Interest				4,441	-						
Operations & Maintenance				-	2,518						
Resale				1,460	513						
Student Rewards				2,823	15,667						
<b>Total General</b>	<b>\$ 46,313</b>	<b>\$ -</b>	<b>\$ 46,313</b>	<b>\$ 69,091</b>	<b>\$ 66,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,618</b>	
Restricted Fund											
Athletic Accounts:											
Athletics	\$ 20,496	\$ -	\$ 20,496	\$ 44,655	\$ 50,534	\$ -	\$ -	\$ -	\$ -	\$ 14,617	
Cheerleaders	4,937	-	4,937	3,625	-	-	-	-	-	8,562	
Club Accounts:											
Best Buddies Club	18	-	18	-	-	-	-	-	-	18	
Outdoor Environmental Club	2,667	-	2,667	1,978	1,750	-	-	-	-	2,895	
Other Accounts:											
Art	84	-	84	302	100	-	-	-	-	286	
Band	2,798	-	2,798	30,445	31,121	-	-	-	-	2,122	
BOE - Instr. Supplies/Materials	8,085	-	8,085	9,200	8,531	-	-	-	-	8,754	
Chorus	5,063	-	5,063	3,699	4,110	-	-	-	-	4,652	

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Other Financing Sources (Uses)							Fund Balances 6/30/2024
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
Dollar General Literacy Grant	879	-	879	-	-	-	-	-	-	879	
Drama	1,873	-	1,873	10,523	4,629	-	-	-	-	7,767	
Freedom Families	285	-	285	-	-	-	-	-	-	285	
NJHS	663	-	663	809	1,443	-	-	-	-	29	
Recycling Fund	4,621	-	4,621	-	-	-	-	-	-	4,621	
Stem Grant-Leadership Academy	86	-	86	230	236	-	-	-	-	80	
Student Council	161	-	161	1,319	402	-	-	-	-	1,078	
Sunshine Fund	500	-	500	1,305	1,138	-	-	-	-	667	
Teacher Funds	1,231	-	1,231	2,667	2,807	-	-	-	-	1,091	
<b>Total Restricted</b>	<b>\$ 54,447</b>	<b>\$ -</b>	<b>\$ 54,447</b>	<b>\$ 110,757</b>	<b>\$ 106,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,403</b>	
<b>Total General and Restricted</b>	<b>\$ 100,760</b>	<b>\$ -</b>	<b>\$ 100,760</b>	<b>\$ 179,848</b>	<b>\$ 173,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,021</b>	

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	
General Fund	\$ -	\$ 797	\$ -	\$ 428	\$ -	\$ -	\$ 1,225	\$ -	\$ -	\$ 1,225	\$ -	\$ 1,225	\$ 1,225
Restricted Fund													
Other Accounts:													
Art	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Batelle Education Grant	-	59	-	-	-	-	59	-	-	59	-	59	59
BOE - Instr. Supplies/Materials	-	2,784	-	-	-	-	2,784	-	-	2,784	-	2,784	2,784
Fuel Up to Play	-	503	-	-	-	-	503	-	-	503	-	503	503
Donations	-	6,546	-	-	-	-	6,546	-	-	6,546	-	6,546	6,546
JES Carnival	-	373	-	-	-	-	373	-	-	373	-	373	373
Recycling Fund	-	1,859	-	-	-	-	1,859	-	-	1,859	-	1,859	1,859
Restricted Donations - PE	-	2,632	-	-	-	-	2,632	-	-	2,632	-	2,632	2,632
Sunshine Fund	-	241	-	-	-	-	241	-	-	241	-	241	241
Teacher Appreciation	-	434	-	-	-	-	434	-	-	434	-	434	434
Teacher's Lounge Vending	-	69	-	-	-	-	69	-	-	69	-	69	69
Total Restricted	\$ -	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ -	\$ -	\$ 16,500	\$ -	\$ 16,500	\$ 16,500
Total General and Restricted	\$ -	\$ 17,297	\$ -	\$ 428	\$ -	\$ -	\$ 17,725	\$ -	\$ -	\$ 17,725	\$ -	\$ 17,725	\$ 17,725

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
						Transfers In	Transfers Out			
General Fund										
Administration				\$ -	\$ 7,487					
Field Trips				6,829	6,388					
Fines, Fees, & Dues				455	-					
Fundraising				16,888	11,439					
Gifts, Bequests, Donations				5,053	-					
Instruction				-	29,279					
Interest				1,424	-					
Library				32	-					
Operation & Maintenance				-	72					
Resale Items				2,644	27					
School Events				1,331	-					
<b>Total General</b>	<b>\$ 21,261</b>	<b>\$ -</b>	<b>\$ 21,261</b>	<b>\$ 34,656</b>	<b>\$ 54,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,225</b>
Restricted Fund										
Other Accounts:										
Art	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Batelle Education Grant	-	-	-	10,000	9,941	-	-	-	-	59
BOE - Instr. Supplies/Materials	4,600	-	4,600	7,207	9,023	-	-	-	-	2,784
Fuel Up to Play	503	-	503	-	-	-	-	-	-	503
Donations	4,032	-	4,032	5,251	2,737	-	-	-	-	6,546
JES Carnival	373	-	373	-	-	-	-	-	-	373
Recycling Fund	1,737	-	1,737	1,050	928	-	-	-	-	1,859
Restricted Donations - PE	5,260	-	5,260	9,408	12,036	-	-	-	-	2,632
Sunshine Fund	368	-	368	-	127	-	-	-	-	241

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
						Transfers In	Transfers Out			
Teacher Appreciation	87	-	87	4,481	4,134	-	-	-	-	434
Teacher's Lounge Vending	69	-	69	-	-	-	-	-	-	69
TN Arts Commission	-	-	-	1,563	1,563	-	-	-	-	-
<b>Total Restricted</b>	<b>\$ 18,029</b>	<b>\$ -</b>	<b>18,029</b>	<b>\$ 38,960</b>	<b>\$ 40,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,500</b>
<b>Total General and Restricted</b>	<b>\$ 39,290</b>	<b>\$ -</b>	<b>\$ 39,290</b>	<b>\$ 73,616</b>	<b>\$ 95,181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,725</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 46,968	\$ -	\$ 20	\$ -	\$ -	\$ 46,988	\$ 50	\$ 50	\$ 46,938	\$ -	\$ 46,938	\$ 46,988
Restricted Fund													
Other Accounts:													
BOE - Instr. Supplies/Materials	\$ -	\$ 7,799	\$ -	\$ -	\$ -	\$ -	\$ 7,799	\$ -	\$ -	\$ 7,799	\$ -	\$ 7,799	\$ 7,799
Box Top Funds	-	527	-	-	-	-	527	-	-	527	-	527	527
Coordinated School Health Grant	-	261	-	-	-	-	261	-	-	261	-	261	261
Drama/Music Funds	-	2,129	-	-	-	-	2,129	-	-	2,129	-	2,129	2,129
Field Trip Safety Shirts	-	716	-	-	-	-	716	-	-	716	-	716	716
LES Staff Appreciation	-	3,078	-	-	-	-	3,078	-	-	3,078	-	3,078	3,078
Outdoor Classroom	-	318	-	-	-	-	318	-	-	318	-	318	318
Recycling Funds	-	319	-	-	-	-	319	-	-	319	-	319	319
Restricted Donations	-	13,574	-	-	-	-	13,574	-	-	13,574	-	13,574	13,574
Restricted Donations - Gracework	-	46	-	-	-	-	46	-	-	46	-	46	46
Restricted Donation - PE	-	870	-	-	-	-	870	-	-	870	-	870	870
Skate P.M./Dest. Imag.	-	309	-	-	-	-	309	-	-	309	-	309	309
Sunshine Fund	-	886	-	-	-	-	886	-	-	886	-	886	886
Teachers Lounge	-	190	-	-	-	-	190	-	-	190	-	190	190
Walk Across Williamson/PE	-	1,053	-	-	-	-	1,053	-	-	1,053	-	1,053	1,053
WLES Grant	-	3,188	-	-	-	-	3,188	-	-	3,188	-	3,188	3,188
<b>Total Restricted</b>	<b>\$ -</b>	<b>\$ 35,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,263</b>	<b>\$ -</b>	<b>\$ 35,263</b>	<b>\$ 35,263</b>
<b>Total General and Restricted</b>	<b>\$ -</b>	<b>\$ 82,231</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,251</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 82,201</b>	<b>\$ -</b>	<b>\$ 82,201</b>	<b>\$ 82,251</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2024
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 2,445					
Events, Dances, Etc.				2,371	3,554					
Field Trips				12,322	12,507					
Fines, Fees & Dues				56	-					
Fundraising				30,639	1,002					
Gifts, Bequests, Donations				3,002	-					
Instruction				-	30,572					
Interest				2,859	-					
Operations & Maintenance				-	155					
School Publications				2,496	1,736					
<b>Total General</b>	<b>\$ 45,164</b>	<b>\$ -</b>	<b>\$ 45,164</b>	<b>\$ 53,745</b>	<b>\$ 51,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,938</b>
Restricted Fund										
Other Accounts:										
BOE - Instr. Supplies/Materials	\$ 7,461	\$ -	\$ 7,461	\$ 8,600	\$ 8,262	\$ -	\$ -	\$ -	\$ -	\$ 7,799
Box Top Funds	715	-	715	400	588	-	-	-	-	527
Coordinated School Health Grant	261	-	261	-	-	-	-	-	-	261
Drama/Music Funds	2,176	-	2,176	3,190	3,237	-	-	-	-	2,129
Field Trip Safety Shirts	3,471	-	3,471	-	2,755	-	-	-	-	716
LES Staff Appreciation	3,070	-	3,070	3,788	3,780	-	-	-	-	3,078
Outdoor Classroom	318	-	318	-	-	-	-	-	-	318
Recycling Funds	319	-	319	-	-	-	-	-	-	319
Restricted Donations	5,506	-	5,506	12,750	4,682	-	-	-	-	13,574
Restricted Donations - Gracework	46	-	46	-	-	-	-	-	-	46

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2024
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Restricted Donation - PE	520	-	520	350	-	-	-	-	-	870
Skate P.M./Dest. Imag.	309	-	309	-	-	-	-	-	-	309
Sunshine Fund	681	-	681	750	545	-	-	-	-	886
Teachers Lounge	190	-	190	-	-	-	-	-	-	190
TN Arts Commission	-	-	-	1,355	1,355	-	-	-	-	-
Walk Across Williamson/PE	1,053	-	1,053	-	-	-	-	-	-	1,053
WLES Grant	3,319	-	3,319	-	131	-	-	-	-	3,188
<b>Total Restricted</b>	<b>\$ 29,415</b>	<b>\$ -</b>	<b>\$ 29,415</b>	<b>\$ 31,183</b>	<b>\$ 25,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,263</b>
<b>Total General and Restricted</b>	<b>\$ 74,579</b>	<b>\$ -</b>	<b>\$ 74,579</b>	<b>\$ 84,928</b>	<b>\$ 77,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,201</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 63,144	\$ -	\$ 150	\$ -	\$ -	\$ 63,294	\$ -	\$ -	\$ 63,294	\$ -	\$ 63,294	\$ 63,294
Restricted Fund													
Other Accounts:													
Art	\$ -	\$ 5,750	\$ -	\$ -	\$ -	\$ -	\$ 5,750	\$ -	\$ -	\$ 5,750	\$ -	\$ 5,750	\$ 5,750
BOE - Instr. Supplies/Materials	-	10,709	-	-	-	-	10,709	-	-	10,709	-	10,709	10,709
CS Healthy Goals	-	78	-	-	-	-	78	-	-	78	-	78	78
Donation to Organization	-	3,774	-	-	-	-	3,774	-	-	3,774	-	3,774	3,774
Impact School Grant	-	1,554	-	-	-	-	1,554	-	-	1,554	-	1,554	1,554
Library	-	1,865	-	-	-	-	1,865	-	-	1,865	-	1,865	1,865
Music	-	3,565	-	-	-	-	3,565	-	-	3,565	-	3,565	3,565
PE	-	8,486	-	-	-	-	8,486	-	-	8,486	-	8,486	8,486
Recycling	-	1,135	-	-	-	-	1,135	-	-	1,135	-	1,135	1,135
Teacher Activity	-	20	-	-	-	-	20	-	-	20	-	20	20
Teacher Appreciation	-	7,648	-	-	-	-	7,648	-	-	7,648	-	7,648	7,648
Total Restricted	\$ -	\$ 44,584	\$ -	\$ -	\$ -	\$ -	\$ 44,584	\$ -	\$ -	\$ 44,584	\$ -	\$ 44,584	\$ 44,584
Total General and Restricted	\$ -	\$ 107,728	\$ -	\$ 150	\$ -	\$ -	\$ 107,878	\$ -	\$ -	\$ 107,878	\$ -	\$ 107,878	\$ 107,878

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023			Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
				Revenues	Expenditures	Transfers In	Transfers Out			
General Fund										
Administration				\$ -	\$ 4,349					
Field Trips				21,680	19,808					
Fundraising				58,775	14,290					
Gifts, Bequests, Donations				2,575	-					
Instruction				-	40,817					
Interest				4,481	-					
Operation & Maintenance				-	248					
T-Shirts & Other Resale				5,809	-					
Yearbook				5,323	4,881					
<b>Total General</b>	<b>\$ 49,044</b>	<b>\$ -</b>	<b>\$ 49,044</b>	<b>\$ 98,643</b>	<b>\$ 84,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,294</b>
Restricted Fund										
Other Accounts:										
Art	\$ 5,695	\$ -	\$ 5,695	\$ 1,159	\$ 1,104	\$ -	\$ -	\$ -	\$ -	\$ 5,750
BOE - Instr. Supplies/Materials	11,635	-	11,635	8,800	9,726	-	-	-	-	10,709
CS Healthy Goals	-	-	-	1,000	922	-	-	-	-	78
Donation to Organization	3,774	-	3,774	-	-	-	-	-	-	3,774
Grants	-	-	-	-	-	-	-	-	-	-
Impact School Grant	1,554	-	1,554	-	-	-	-	-	-	1,554
Library	1,161	-	1,161	1,023	319	-	-	-	-	1,865
Music	3,770	-	3,770	2,442	2,647	-	-	-	-	3,565
PE	9,244	-	9,244	12,840	13,598	-	-	-	-	8,486
Recycling	1,135	-	1,135	-	-	-	-	-	-	1,135
Teacher Activty	9	-	9	435	424	-	-	-	-	20
Teacher Appreciation	5,396	-	5,396	5,752	3,500	-	-	-	-	7,648

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
						Transfers In	Transfers Out			
TN Arts Commission	-	-	-	1,980	1,980	-	-	-	-	-
Total Restricted	\$ 43,373	\$ -	43,373	\$ 35,431	\$ 34,220	\$ -	\$ -	\$ -	\$ -	\$ 44,584
Total General and Restricted	<u>\$ 92,417</u>	<u>\$ -</u>	<u>\$ 92,417</u>	<u>\$ 134,074</u>	<u>\$ 118,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,878</u>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 36,443	\$ -	\$ -	\$ 664	\$ -	\$ 37,107	\$ -	\$ -	\$ 37,107	\$ -	\$ 37,107	\$ 37,107
Restricted Fund													
Class Accounts:													
Grade Level Funds	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ 7	\$ -	\$ 7	\$ 7
Other Accounts:													
BOE - Instr. Supplies/Material	-	6,095	-	-	-	-	6,095	-	-	6,095	-	6,095	6,095
Donations	-	206	-	-	-	-	206	-	-	206	-	206	206
Green Team	-	1,400	-	-	-	-	1,400	-	-	1,400	-	1,400	1,400
PTO Events	-	2	-	-	-	-	2	-	-	2	-	2	2
Restricted Donations - PE	-	2,548	-	-	-	-	2,548	-	-	2,548	-	2,548	2,548
Staff Appreciation	-	550	-	-	-	-	550	-	-	550	-	550	550
Sunshine Fund	-	196	-	-	-	-	196	-	-	196	-	196	196
Total Restricted	\$ -	\$ 11,004	\$ -	\$ -	\$ -	\$ -	\$ 11,004	\$ -	\$ -	\$ 11,004	\$ -	\$ 11,004	\$ 11,004
Total General and Restricted	\$ -	\$ 47,447	\$ -	\$ -	\$ 664	\$ -	\$ 48,111	\$ -	\$ -	\$ 48,111	\$ -	\$ 48,111	\$ 48,111

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
						Transfers In	Transfers Out			
General Fund										
Administration				\$ -	\$ 13,023					
Book Fair				8,046	5,689					
Field Trips				20,764	17,658					
Fines, Fees & Dues				196	-					
Fundraising				34,853	9,286					
Gifts, Bequests, Donations				727	-					
Instruction				-	25,453					
Interest				2,357	-					
Operations & Maintenance				-	1,405					
Pictures				3,203	-					
<b>Total General</b>	<b>\$ 39,483</b>	<b>\$ -</b>	<b>\$ 39,483</b>	<b>\$ 70,146</b>	<b>\$ 72,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8)</b>	<b>\$ -</b>	<b>\$ 37,107</b>
Restricted Fund										
Class Accounts:										
Grade Level Funds	\$ 10	\$ -	\$ 10	\$ 1,290	\$ 1,293	\$ -	\$ -	\$ -	\$ -	\$ 7
Other Accounts:										
BOE - Instr. Supplies/Materials	5,169	-	5,169	7,450	6,524	-	-	-	-	6,095
Donations	192	-	192	200	186	-	-	-	-	206
Grants	399	-	399	-	399	-	-	-	-	-
Green Team	855	-	855	1,150	605	-	-	-	-	1,400
PTO Events	22	-	22	1,308	1,328	-	-	-	-	2
Restricted Donations - PE	2,618	-	2,618	1,450	1,520	-	-	-	-	2,548
Staff Appreciation	1,276	-	1,276	6,539	7,265	-	-	-	-	550

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
						Transfers In	Transfers Out			
Sunshine Fund	370	-	370	724	898	-	-	-	-	196
Teacher Funds	188	-	188	-	188	-	-	-	-	-
TN Arts Commission	-	-	-	3,000	3,000	-	-	-	-	-
<b>Total Restricted</b>	<b>\$ 11,099</b>	<b>\$ -</b>	<b>\$ 11,099</b>	<b>\$ 23,111</b>	<b>\$ 23,206</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,004</b>
<b>Total General and Restricted</b>	<b>\$ 50,582</b>	<b>\$ -</b>	<b>\$ 50,582</b>	<b>\$ 93,257</b>	<b>\$ 95,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8)</b>	<b>\$ -</b>	<b>\$ 48,111</b>

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2024**

	ASSETS						LIABILITIES AND FUND BALANCES						Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Restricted	Unassigned	Total Fund Balances	
General Fund	\$ -	\$ 18,476	\$ -	\$ -	\$ -	\$ -	\$ 18,476	\$ -	\$ -	\$ 18,476	\$ -	\$ 18,476	\$ 18,476
Restricted Fund													
Athletic Accounts:													
Athletics	\$ -	\$ 2,581	\$ -	\$ -	\$ -	\$ -	\$ 2,581	\$ -	\$ -	\$ 2,581	\$ -	\$ 2,581	\$ 2,581
Basketball	-	319	-	-	-	-	319	-	-	319	-	319	319
Cheerleading	-	7,750	-	-	-	-	7,750	-	-	7,750	-	7,750	7,750
Cross Country	-	359	-	-	-	-	359	-	-	359	-	359	359
Soccer	-	7	-	-	-	-	7	-	-	7	-	7	7
Softball	-	8	-	-	-	-	8	-	-	8	-	8	8
Tennis	-	16	-	-	-	-	16	-	-	16	-	16	16
Volleyball	-	79	-	-	-	-	79	-	-	79	-	79	79
Club Accounts:													
CSI-Best Buddies Club	-	1,530	-	-	-	-	1,530	-	-	1,530	-	1,530	1,530
Drama Club	-	5,013	-	-	-	-	5,013	-	-	5,013	-	5,013	5,013
FCA Club	-	14	-	-	-	-	14	-	-	14	-	14	14
Middle School Art Club	-	131	-	-	-	-	131	-	-	131	-	131	131
Other Accounts:													
Accel Learning/Talent Dev Prog	-	1,339	-	-	-	-	1,339	-	-	1,339	-	1,339	1,339
BOE - Instr. Supplies/Materials	-	8,354	-	-	-	-	8,354	-	-	8,354	-	8,354	8,354
Donations	-	185	-	-	-	-	185	-	-	185	-	185	185
Green Team	-	1,790	-	-	-	-	1,790	-	-	1,790	-	1,790	1,790
Music	-	410	-	-	-	-	410	-	-	410	-	410	410
Positive Behavior Support	-	2,420	-	-	-	-	2,420	-	-	2,420	-	2,420	2,420
Restricted Donations - PE	-	78	-	-	-	-	78	-	-	78	-	78	78
Staff Appreciation	-	23	-	-	-	-	23	-	-	23	-	23	23
Stem Programs	-	248	-	-	-	-	248	-	-	248	-	248	248
Student Council	-	1,073	-	-	-	-	1,073	-	-	1,073	-	1,073	1,073
Sunshine Fund	-	282	-	-	-	-	282	-	-	282	-	282	282
Total Restricted	\$ -	\$ 34,009	\$ -	\$ -	\$ -	\$ -	\$ 34,009	\$ -	\$ -	\$ 34,009	\$ -	\$ 34,009	\$ 34,009
Total General and Restricted	\$ -	\$ 52,485	\$ -	\$ -	\$ -	\$ -	\$ 52,485	\$ -	\$ -	\$ 52,485	\$ -	\$ 52,485	\$ 52,485

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
General Fund										
Administration				\$ -	\$ 18,414					
Field Trips				13,949	11,530					
Fines, Fees, & Dues				586	-					
Fundraising				19,988	6,591					
Gifts, Bequests, Donations				2,871	-					
Instruction				-	14,587					
Interest				2,080	-					
Operations & Maintenance				-	1,188					
Resale				2,073	-					
Yearbook				3,663	1,730					
<b>Total General</b>	<b>\$ 27,306</b>	<b>\$ -</b>	<b>\$ 27,306</b>	<b>\$ 45,210</b>	<b>\$ 54,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 18,476</b>
Restricted Fund										
Athletic Accounts:										
Athletics	\$ 167	\$ -	\$ 167	\$ 14,716	\$ 12,302	\$ -	\$ -	\$ -	\$ -	\$ 2,581
Basketball	370	-	370	-	51	-	-	-	-	319
Cheerleading	8,444	-	8,444	25,942	26,636	-	-	-	-	7,750
Cross Country	359	-	359	-	-	-	-	-	-	359
Soccer	57	-	57	-	50	-	-	-	-	7
Softball	396	-	396	1,563	1,951	-	-	-	-	8
Tennis	725	-	725	3,487	4,196	-	-	-	-	16
Volleyball	689	-	689	-	610	-	-	-	-	79
Club Accounts:										
CSI-Best Buddies Club	1,072	-	1,072	2,150	1,692	-	-	-	-	1,530
Drama Club	6,114	-	6,114	4,220	5,321	-	-	-	-	5,013
FCA Club	23	-	23	390	399	-	-	-	-	14

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT  
 POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	Fund Balances 7/1/2023	Prior Period Adjustments	Adjusted Fund Balances 7/1/2023	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2024
Middle School Art Club	131	-	131	-	-	-	-	-	-	131
Other Accounts:										
Accel Learning/Talent Dev Prog	1,339	-	1,339	-	-	-	-	-	-	1,339
BOE - Instr. Supplies/Materials	7,260	-	7,260	7,850	6,756	-	-	-	-	8,354
Donations	185	-	185	-	-	-	-	-	-	185
Green Team	964	-	964	1,250	424	-	-	-	-	1,790
Music	131	-	131	579	300	-	-	-	-	410
Positive Behavior Support	2,318	-	2,318	4,077	3,975	-	-	-	-	2,420
Restricted Donations - PE	123	-	123	4,315	4,360	-	-	-	-	78
Staff Appreciation	23	-	23	-	-	-	-	-	-	23
Stem Programs	518	-	518	-	270	-	-	-	-	248
Student Council	847	-	847	415	189	-	-	-	-	1,073
Sunshine Fund	35	-	35	447	200	-	-	-	-	282
TN Arts Commission Grant	-	-	-	1,100	1,100	-	-	-	-	-
Total Restricted	\$ 32,290	\$ -	\$ 32,290	\$ 72,501	\$ 70,782	\$ -	\$ -	\$ -	\$ -	\$ 34,009
Total General and Restricted	\$ 59,596	\$ -	\$ 59,596	\$ 117,711	\$ 124,822	\$ -	\$ -	\$ -	\$ -	\$ 52,485

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Background**

Tennessee Code Annotated (TCA), Section 49-2-110, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

**Note 1 – Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

This report includes only the internal school funds of Franklin Special School District. The internal school funds are included in the Franklin Special School District’s financial report as a special revenue fund. Internal school funds consist of financial resources accounted for at the individual schools.

**Internal School Funds**

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

**Student Activity Funds**

Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

**B. Regulatory Basis of Accounting**

The accounting and financial reporting requirements for internal school funds are set forth in the *Internal School Funds Manual*, issued by the Tennessee Department of Education and the Tennessee Comptroller of the Treasury. The requirements established in the *Internal School Funds Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this regulatory basis of accounting, which is an “other comprehensive basis of accounting”.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Note 1 – Summary of Significant Accounting Policies – (Continued)**

**B. Regulatory Basis of Accounting – (Continued)**

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the combined financial statements and before the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted “accounts” is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding “fund balance” is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

**C. Measurement Focus and Basis of Accounting**

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

**D. Fund Structure**

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund’s assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Note 1 – Summary of Significant Accounting Policies – (Continued)**

**D. Fund Structure – (Continued)**

**General Fund**

The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

**Restricted Fund**

The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

**E. Inventory**

Inventories are stated at lower of cost (first-in, first-out) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year-end are reported as an asset in the financial statements. The fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year no significant amounts of such donations were received.

**F. Fund Balances**

**Restricted Fund Balance**

Fund balances reported as restricted in the accompanying financial statements are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. All internal school fund activity is restricted in accordance with TCA Section 49-2-110.

When both restricted and unrestricted resources are available for us, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed. The internal school funds did not report any unrestricted resources for the period.

**Unassigned Fund Balance**

This classification represents a deficit fund balance.

**Note 2- Budgetary Information**

Legally appropriated budgets have not been adopted at the individual school level. Therefore, presentation of budgetary comparison information is not required.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Note 3 – Deposits**

**Legal Provisions**

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

**Cash Deposits**

Cash in bank represents funds on deposit in various depositories.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

**Note 4- Accounts Payable**

Accounts payable balances represent amounts due to vendors at year-end. All accounts payable balances were approved by the Board of Education.

**Note 5- Transfers**

Transfers completed during the fiscal year were for interfund donations and residual fund balance transfers.

**Note 6- Long-Term Leases and Commitments**

All long-term lease contracts that obligate a school for more than one school year are approved and accounted for by the Board of Education.

**Note 7- Capital Assets**

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the Board of Education.

**Note 8- Subsequent Events**

Subsequent events have been evaluated through September 27, 2024, the date which the financial statements were available to be issued.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Note 9- Risk Management**

Franklin Special School District's internal school funds are exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Franklin Special School District carries commercial insurance. Settlements have not exceeded coverage for each of the past three fiscal years.

## **SUPPLEMENTARY INFORMATION**

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS  
 SCHEDULE OF TRANSFERS - BY SCHOOL  
 FOR THE YEAR ENDED JUNE 30, 2024**

**Freedom Intermediate School**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	<u>Dollar General Literacy Grant</u>	<u>Teacher Grant - Parker</u>	<u>Total</u>
General	\$ 128	\$ 51	\$ 179
Total	<u>\$ 128</u>	<u>\$ 51</u>	<u>\$ 179</u>

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FIDELITY BOND COVERAGE  
JUNE 30, 2024**

**Surety Bond**

Type of Coverage: Official Statutory Bond – Treasurer or  
Fiscal Agent for Local Education Agency

Insurer: The Ohio Casualty Insurance Company

Amount of Coverage: \$1,525,721

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

**Commercial Crime Coverage**

Type of Coverage: Employee Theft-Blanket including Faithful Performance of Duties

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

Type of Coverage: Computer and Funds Transfer Fraud

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

Type of Coverage: Forgery or Alteration

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FIDELITY BOND COVERAGE  
JUNE 30, 2024**

**Commercial Crime Coverage-(Continued)**

Type of Coverage: Theft-Inside the Premises

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

Type of Coverage: Theft-Outside the Premises

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

Type of Coverage: Money Orders and Counterfeit Money

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2023 – 7/1/2024

Positions Covered: All Employees

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Franklin Special School District Internal School Funds paid no salary supplements  
for the school year ended June 30, 2024.**

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor	AL Number	Contract Number	Beginning (Accrued) Deferred	Receipts	Expenditures	Ending (Accrued) Deferred
<u>State Awards</u>						
TN Arts Commission - Johnson Elementary	N/A	22327	-	1,563	1,563	-
TN Arts Commission - Liberty Elementary	N/A	20141	-	1,355	1,355	-
TN Arts Commission - Moore Elementary	N/A	19949	-	1,020	1,020	-
TN Arts Commission - Moore Elementary	N/A	19854	-	960	960	-
TN Arts Commission - Poplar Grove Elementary	N/A	19811	-	600	600	-
TN Arts Commission - Poplar Grove Elementary	N/A	19810	-	590	590	-
TN Arts Commission - Poplar Grove Elementary	N/A	19814	-	590	590	-
TN Arts Commission - Poplar Grove Elementary	N/A	19809	-	630	630	-
TN Arts Commission - Poplar Grove Elementary	N/A	19867	-	590	590	-
TN Arts Commission - Poplar Grove Middle	N/A	19860	-	1,100	1,100	-
TOTAL STATE AWARDS:			\$ -	\$ 8,998	\$ 8,998	\$ -

Federal Awards

N/A

\*Note 1 - This schedule is prepared on the modified accrual basis of accounting.

\*Note 2 - The above grants are earned when cash is received and not when expenditures are made. As a result, deferred revenue is not reflected in the financial statements. However, the grant resources are restricted for art expenditures by the grant contract. Any unspent funds are reflected as restricted fund balance in the accompanying financial statements.

See Independent Auditor's Report.

## **INTERNAL CONTROL AND COMPLIANCE SECTION**

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Internal School Funds of the Franklin Special School District, Franklin, Tennessee, which comprise the combined and individual school balance sheets- regulatory basis, as of June 30, 2024, and the related combined and individual school statements of revenues, expenditures, and changes in fund balances- regulatory basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 27, 2024. The report on Franklin Special School District's Internal School Funds was adverse in relation to the conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Internal School Funds Manual*, which is a basis of accounting other than generally accepted accounting principles in the United States of America.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Franklin Special School Districts Internal School Funds' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the combined and individual financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School Districts Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Franklin Special School District Internal School Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Franklin Special School District Internal School Funds' combined and individual financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

Eric Clements, CPA, CFE • Andy Matlock, CPA

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Franklin Special School District Internal School Funds, in a separate letter dated September 27, 2024.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Matlock Clements, P.C.  
Murfreesboro, Tennessee  
September 27, 2024

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2024**

**Summary of Auditor’s Results**

**Financial Statements**

1. Type of auditor’s report issued:	Unmodified
2. Internal control over financial reporting	
a. Material weaknesses identified?	No
b. Significant Deficiencies identified that are not considered to be material weaknesses?	No
3. Noncompliance material to financial statements noted	No

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

**None Noted**

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

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

**There were no prior year findings reported.**

**4.205 ENROLLMENT IN ADVANCED COURSES – *1<sup>st</sup> Reading***

Revisions follow updates to the program from our Administrative Honors Committee, with slight adjustments to the policies and procedures for the Honors Program this fall.

As a result, the Honors Program Guidelines and its corresponding Board Policy have been updated.

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in November</b>	Descriptor Term:  <b>Enrollment in Advanced Courses</b>	Descriptor Code: <b>4.205</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>4.205</b>	Issued: <b>06/10/24</b>

## 1 *General*

2 All eligible students in grades 5-8 may participate in the **FSD** Honors Program.<sup>1</sup>

- 3 1. Due to the limited number of students per grade level at Poplar Grove Middle School, honors  
4 students may be clustered in differentiated classrooms but efforts will be made to avoid clustering  
5 when possible.
- 6 2. The Honors Program consists of the following classes: English/Language Arts in grades 5- 8,  
7 Science in grades 6-8, Math in grades 5-7, Algebra I in grades 7-8, Geometry in grade 8, world  
8 language in grades 7-8 (**2-year course for French I or Spanish I**), Introduction to Aerospace in  
9 grade 8, and Computer Science in grade 8.
- 10 3. The winter benchmark assessments for **iReady Reading** and iReady Math are used as the qualifying  
11 assessments for Honors classes. iReady Reading is also used for the qualifying scores for honors  
12 Science. Rising 7th and 8th graders take the Iowa Algebra Aptitude Test (IAAT), in order to be  
13 considered for Algebra I or Honors Math. Rising 7th graders take the Modern Language Aptitude  
14 Test – Elementary (MLAT-E), in order to be considered for World Language (Spanish or French)  
15 beginning in 7th grade. TCAP scores from the previous school year are also used as qualifying  
16 assessments in ELA, Math, and Science (see number 8 for more details).
- 17 4. The winter benchmark assessments, consisting of reading and math, will be offered to rising 4th  
18 through 8th graders in May of each year. To ensure sufficient time for scheduling and parent  
19 reconsideration requests, scores from the winter benchmark tests will determine Honors admission.  
20 The IAAT will be offered to rising 7th and 8th graders in February of each year. The IAAT must  
21 be taken by the student during the calendar year he/she wishes to be considered for Honors.
- 22 5. For students who are new to the district, school personnel will gather state or district assessment  
23 data from their previous school, if possible. If the scores are unavailable or cannot be interpreted in  
24 a manner consistent with the FSD benchmark tests, iReady Reading and iReady Math will be  
25 administered at the start of the school year and used as the qualifying measure. New students who  
26 wish to enroll in Algebra I or World Language will take the appropriate assessment(s)—IAAT or  
27 MLAT-E—at the beginning of the school year.
- 28 6. **Any district-selected Honors entry test (IAAT for Algebra I placement)** is offered free of charge to  
29 students. A letter will be sent home prior to the administration of the test for parents to opt out their  
30 child, if they choose to do so. **All state-mandated tests (TCAP, iReady benchmarks in ELA and**

1 Math) are always free of charge to students, but the state does not allow any opt-out option for  
2 these assessments.

3 7. Upon receipt of the results from the IAAT, qualifying scores for each grade level cohort are  
4 determined by the Administrative Honors Committee. The committee evaluates the performance of  
5 current FSD test-takers and determines a **minimum** qualifying score annually. Cut scores may  
6 differ for each subject and may vary from year to year. Students may participate in every subject in  
7 which the score requirements are met.

8 8. Rising 5th—8th grade students are eligible to participate in the FSD Honors Program if they meet  
9 one of the four criteria listed below:

- 10
- 11 • Made the required qualifying cut score on the assessment appropriate for the grade level and  
12 subject area. Students scoring at the 90th percentile on the winter iReady Reading test will  
13 qualify for Honors ELA and Science. Students scoring at the 90th percentile on the winter  
14 iReady Math test will qualify for Honors Math. Students scoring at the 90th percentile or above  
15 on the prior year's subject area TCAP test (ELA, Math, Science) will qualify for an Honors  
16 class in those subjects. Administrators have the flexibility to place, with a parent's permission,  
17 a student in an Honors class for which the student scored at the *Exceeded Expectations*  
18 performance level on the most recent TCAP subject area test, given that the student would  
19 automatically qualify for this Honors class in the following year.
- 20 • Maintained passing grades in 5th grade Honors classes and automatically advanced to the same  
21 Honors classes in 6th grade OR maintained passing grades in 7th grade Honors classes and  
22 automatically advanced to the same Honors classes in 8th grade.
- 23 • Placement is validated by evidence collected on the Honors Reconsideration Form (see #10 and  
24 #11 below) and agreed to by the parent and administrator.
- 25 • Space is available for families who have completed the Honors Reconsideration Form. If the  
26 form was received after the deadline, there may be a waiting list based on the school's space in  
27 Honors classes.

28 9. Parents and students will be notified by mail concerning their status for participation in the Honors  
29 Program. Students currently enrolled in Honors ELA and Math classes in 5th grade will  
30 automatically qualify for these classes next year, assuming they maintain the necessary grade  
31 requirements for the remainder of the school year. Students currently enrolled in Honors ELA,  
32 Honors Science, and World Language (French I-A or Spanish I-A) in 7th grade will automatically  
33 qualify for these classes next year, assuming they maintain the necessary grade requirements for  
34 the remainder of the school year. All rising 7<sup>th</sup> grade students must requalify for all Honors classes,  
35 due to the rigor of middle school coursework. Parents may choose to opt out of their child's  
36 participation in Honors classes by completing the Honors Opt Out Form included in the mailing.  
37 This Honors Opt Out Form should be sent to the child's upcoming school. An administrator will  
38 review the opt out requests and will automatically unenroll students in the Honors classes for  
39 which parents indicated on the form.

40

41 10. If a student does not qualify for the Honors Program via the qualifying cut score on the appropriate  
42 assessment, the parent will receive access to the online Honors Reconsideration Form. Parents may  
43 submit the form to the upcoming school, in order to request that their child be reconsidered in one

- 1 Honors class per school year. The request will only be granted if the data collected on the Honors  
2 Reconsideration Form validates this placement for the child and if space is available. The Honors  
3 Reconsideration Forms will be available on the FSD website.
- 4 11. Upon receipt of the Honors Program Reconsideration Form, the following steps will be taken:
- 5 • Data from the spring iReady Reading and iReady Math **benchmark** assessments will be  
6 recorded and analyzed by the school administrator reviewing the reconsideration request. **In**  
7 **addition, if a student scores at or above the 90<sup>th</sup> percentile on a spring benchmark test, a parent**  
8 **may complete a second Honors reconsideration request for an additional Honors class. The**  
9 **second reconsideration request is validated by the spring benchmark being at or above the 90<sup>th</sup>**  
10 **percentile for the requested course.**
  - 11 • The school administrator will analyze the teacher perceived rate of learning (TPRL) traits from  
12 the previous year's teachers, along with any other available data for the student from the  
13 previous school year. **Teacher recommendations are not included in this process, due to the**  
14 **subjectivity of such determinations.**
  - 15 • The principal and parent will discuss the above data and will make a shared decision related to  
16 the student being enrolled in Honors classes, if there is available space. Additionally, the Parent  
17 Commitment Form will be discussed to ensure a full understanding of the academic  
18 expectations of the program. If placement in Honors classes occurs, the parent will sign the  
19 Parent Commitment Form, and the student will be placed in the appropriate Honors class.
- 20 12. Parents may complete the Honors Reconsideration Form for any Honors class with the exception of  
21 Algebra I for 7th graders. Parents should submit one (1) Honors reconsideration request per school  
22 year in a **selected** subject area, based on the strengths and interests of their child. **However, a parent**  
23 **may complete a second Honors reconsideration request for an additional Honors class, if one**  
24 **reconsideration is validated by the spring benchmark being at or above the 90th percentile, as noted**  
25 **above in #11.** Otherwise, additional Honors reconsideration requests will not be granted, but  
26 parents may submit an additional Honors reconsideration request in the subsequent school year.  
27 Also, students may qualify for new Honors classes in any school year. The Honors Program  
28 Reconsideration Form will be used to evaluate data collected from the following sources: TCAP,  
29 **iReady**, and teacher perceived rate of learning (TPRL).
- 30 13. If a student does not qualify for an honors class via the qualifying cut score on the appropriate  
31 assessment or through the reconsideration process, parents may request to be on the school's  
32 waiting list for Honors classes. Please submit this request in writing to either the principal or the  
33 assistant principal at the appropriate school.
- 34 14. Students who meet the TN standards as a student who is Intellectually Gifted do not automatically  
35 qualify for the Honors Program. If an Intellectually Gifted student does not meet the qualifying  
36 score for honors, it is the eligibility team's responsibility to determine whether or not an honors  
37 class is the most appropriate placement.
- 38 15. Prior to participating in the Honors Program the first time, parents of eligible students should  
39 attend a virtual or in-person Honors meeting with a school administrator or review the presentation  
40 materials posted online. If a parent does not attend the official meeting, he/she should contact the  
41 school to make other arrangements for Honors Program orientation. The principal will inform

1 parents of the common characteristics—strengths and problems/challenges—of academically  
2 talented students as well as the implications for future coursework for students who participate in  
3 the Honors Program. Having this information will assist parents in making good decisions about  
4 whether this rigorous program is the most appropriate placement for their child, realizing that in a  
5 challenging program of this nature, students may not always earn a grade of A or B on every  
6 assignment. While student performance may vary in Honors classes, standards of performance for  
7 the Honors Program itself cannot waiver.

8 16. Parents of students participating in the Honors Program will be required to sign a new Parent  
9 Commitment Form each year, agreeing to maintain the standards of the Honors Program. This  
10 Parent Commitment Form will be sent to parents at the beginning of the new school year via a  
11 digital form. In addition, the Parent Commitment Form will be posted online.

12 17. Students must maintain a quarterly grade of 70 or above in each Honors class, in order to remain in  
13 these classes. Students who score below a 70 in an Honors class will be exited from this Honors  
14 class for the remainder of the school year and rescheduled into a general education class for this  
15 subject. Students who exited an Honors class will be eligible for requalification in the subsequent  
16 school year, but they will not automatically advance in this Honors class due to failure to maintain  
17 the minimum grade requirement. (Automatic advancement in Honors only occurs from 5th to 6th  
18 grades and from 7th to 8th grades.)

19  
20 18. When a student has difficulty in an Honors class, it is important to determine if Honors is the most  
21 appropriate placement for the student. The following steps will be taken:

- 22 • If any student earns a grade below an 80% average (81% for high school credit classes) on  
23 his/her quarterly progress report, the classroom teacher will contact the parent to share the  
24 reason for the grade and a reminder of the quarterly grade requirement that a student  
25 maintain a passing (70 and above) grade.
- 26 • The parent may contact a teacher or administrator at any time if they have questions about  
27 their child's academic progress and performance in an Honors class.
- 28 • If the student does not make the expected improvement by the end of nine weeks as indicated  
29 by a grade of 70% or higher on his/her report card for the quarter grade, the student will be  
30 exited from the program and rescheduled into a differentiated general education class.

31 19. The FSD Honors Program Guidelines will be placed on the website and reviewed with teachers  
32 at the beginning of each school year. Teachers are expected to communicate with families if a  
33 student is struggling in their Honors classes.

## 34 **HIGH SCHOOL COURSES TAKEN FOR CREDIT IN MIDDLE SCHOOL**

35 High school courses offered in the FSD include Algebra I, Geometry, French I (A-B), Spanish I (A-B),  
36 and Computer Science. Credit for the successful completion of these courses is granted by Williamson  
37 County Schools (WCS).

1 FSD students enrolled in high school courses will be subject to the Williamson County Board of  
 2 Education's Policy #4.600 Report Cards and Grading Systems. The following grading scale will be  
 3 used:

Grade	Grade Range
A	91-100
B	81-90
C	72-80
D	70-71
F	Below 70

4 In accordance with WCS Board of Education Policy #4.6051 Credit Requirements for Graduation,  
 5 FSD students entering into Williamson County Schools will receive high school credit by (1) passing  
 6 (grade 70 or above) both semesters of the course. Algebra I and Geometry students will take the TCAP  
 7 End of Course assessment. Currently, TCAP assessment grades may count up to 15% of a student's  
 8 final spring semester grade for the course if the additional score increases the student's grade. Students  
 9 enrolled in Spanish I and French I will take a final exam developed in conjunction with World  
 10 Language teachers in Williamson County Schools. Currently, the final exam grade may count up  
 11 to 15% of the student's final grade for the course. Final course grades will be recorded as Credit or No  
 12 Credit with no grade point average (GPA) value. There is not an option to refuse the credit.

13 All FSD middle school courses that may count as credit for high school are taught at an honors level  
 14 and are subject to all criteria of an honors level course. FSD students must maintain a passing  
 15 grade average (70 or above) on their report card, as they must pass both semesters to receive credit.  
 16 After completing all requirements of an honors level course, these courses will count towards the  
 17 Williamson County Honors Diploma. (WCS Policy #4.6051 Credit Requirements for Graduation,  
 18 4.60511 Graduation with Honors or Distinction).

19 High school credit courses also abide by the following state board policy (SBE policy 2.103(V)(3)(c)):

20 **Per state policy**, students enrolled in courses with End of Course (EOC) examinations may not  
 21 withdraw from such courses after being enrolled in the course for at least twenty-five percent (25%) of  
 22 the instructional days in the course. **As such, if any student enrolled in an EOC math course is not**  
 23 **meeting expectations, schedule changes should be made by the end of the first quarter. Otherwise, the**  
 24 **student must remain in the course for the full school year.**

25 Although the successful completion of Algebra I and Geometry in middle school will count towards a  
 26 student's high school math credits for graduation, a student must still take **three or** four years of math

1 during high school. Parents should understand clearly that students taking high school levels of math in  
2 middle school (Algebra I and Geometry) are still required to have at least four math credits by the end  
3 of high school.

4 **Please note:** Successful completion of the two-year world language course (French I or Spanish I) in  
5 middle school will count for one year of the two-year requirement for high school graduation. Both  
6 years of this course (French I-A in 7th/French I-B in 8th; Spanish I-A in 7th/Spanish I-B in 8th) must  
7 be completed for a student to receive high school credit. For students who will be attending a four-year  
8 higher education institution following high school, two additional years of world language in the high  
9 school setting are highly recommended.

10 The principal of each school shall have the authority to require additional criteria for the enrollment in  
11 advanced courses to fit the needs of the students within the school.

### 12 **Honors Reconsideration Request Form**

13 This form is to be completed by a parent or guardian who makes a request for his/her child to be placed  
14 in an Honors Program class, even though the child has not met the qualifying criteria for the specific  
15 class.

### 16 **Honors Opt Out Form**

17 This form is to be completed by a parent or guardian who makes a request for his/her child to NOT be  
18 placed in specific classes in the Honors Program, even though the child has met the qualifying criteria  
19 for those classes.

### 20 **NOTIFICATION<sup>1</sup>**

21 Parent(s)/guardian(s) shall be provided written notification of a student's eligibility to enroll in  
22 advanced courses. The notification shall state that a student will remain enrolled in the course unless  
23 the parent/guardian timely submits a written request for removal. The Director of Schools shall  
24 determine the deadline to submit the request for removal.

25 Students may also be removed from an advanced course if the student's teacher determines that the  
26 student should be removed based on performance after thirty (30) days of instruction and the principal  
27 approves the request to remove the student.

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#### Legal References

1. [TCA 49-6-1012; State Board of Education Policy 3.301](#)

# Franklin Special Board of Education

Monitoring:  <b>Review: Annually, in November</b>	Descriptor Term:  <b>Enrollment in Advanced Courses</b>	Descriptor Code: <b>4.205</b>	Issued Date: <b>06/10/24</b>
		Rescinds: <b>4.205</b>	Issued: <b>08/09/21</b>

1     *General*

2     All eligible students in grades 5-8 may participate in the FSSD Honors Program.<sup>1</sup>

3     1. Due to the limited number of students per grade level at Poplar Grove Middle School, honors  
 4     students may be clustered in differentiated classrooms but efforts will be made to avoid clustering  
 5     when possible.

6     2. The Honors Program consists of the following classes: English/Language Arts in grades 5- 8,  
 7     Science in grades 6-8, Math in grades 5-7, Algebra I in grades 7-8, Geometry in grade 8, World  
 8     Language in grades 7-8, Introduction to Aerospace in grade 8, and Computer Science in grade 8.

9     3. The winter benchmark assessments for iReady/STAR Reading and iReady Math are used as the  
 10    qualifying assessments for Honors classes. iReady/STAR Reading is also used for the qualifying  
 11    scores for honors Science. Rising 7th and 8th graders take the Iowa Algebra Aptitude Test (IAAT),  
 12    in order to be considered for Algebra I or Honors Math. Rising 7th graders take the Modern  
 13    Language Aptitude Test – Elementary (MLAT-E), in order to be considered for World Language  
 14    (Spanish or French) beginning in 7th grade. TCAP scores from the previous school year are also  
 15    used as qualifying assessments in ELA, Math, and Science (see number 8 for more details).

16    4. The winter benchmark assessments, consisting of reading and math, will be offered to rising 4th  
 17    through 8th graders in May of each year. To ensure sufficient time for scheduling and parent  
 18    reconsideration requests, scores from the winter benchmark tests will determine Honors admission.  
 19    The IAAT will be offered to rising 7th and 8th graders in February of each year. The MLAT-E will  
 20    be offered to rising 7th graders in February of each year as well. The IAAT and MLAT-E must be  
 21    taken by the student during the calendar year he/she wishes to be considered for Honors.

22    5. For students who are new to the district, school personnel will gather state or district assessment  
 23    data from their previous school, if possible. If the scores are unavailable or cannot be interpreted in  
 24    a manner consistent with the FSSD benchmark tests, iReady/STAR Reading and iReady Math will  
 25    be administered at the start of the school year and used as the qualifying measure. New students  
 26    who wish to enroll in Algebra I or World Language will take the appropriate assessment(s)—IAAT  
 27    or MLAT-E—at the beginning of the school year.

28    6. The Honors entry tests (IAAT and/or MLAT-E) are offered free of charge to students. A letter will  
 29    be sent home prior to the administration of these tests for parents to opt out their child, if they  
 30    choose to do so.

- 1 7. Upon receipt of the results from the IAAT and MLAT-E, qualifying scores for each grade level  
2 cohort are determined by the Administrative Honors Committee. The committee evaluates the  
3 performance of current FSSD test-takers and determines a qualifying score annually. Cut scores  
4 may differ for each subject and may vary from year to year. Students may participate in every  
5 subject in which the score requirements are met.
- 6 8. Rising 5th—8th grade students are eligible to participate in the FSSD Honors Program if they meet  
7 one of the four criteria listed below:  
8
- 9 • Made the required qualifying cut score on the assessment appropriate for the grade level and  
10 subject area. Students scoring at the 90th percentile on the winter iReady/STAR Reading test  
11 will qualify for Honors ELA and Science. Students scoring at the 90th percentile on the winter  
12 iReady Math test will qualify for Honors Math. Students scoring at the 90th percentile or above  
13 on a subject are TCAP test (ELA, Math, Science) will qualify for an Honors class in those  
14 subjects.
  - 15 • Maintained passing grades in 5th grade Honors classes and automatically advanced to the same  
16 Honors classes in 6th grade OR maintained passing grades in 7th grade Honors classes and  
17 automatically advanced to the same Honors classes in 8th grade.
  - 18 • Placement is validated by evidence collected on the Honors Reconsideration Form (see #10 and  
19 #11 below) and agreed to by the parent and administrator.
  - 20 • Space is available for families who have completed the Honors Reconsideration Form. If the  
21 form was received after the deadline, there may be a waiting list based on the school's space in  
22 Honors classes.
- 23 9. Parents and students will be notified by mail concerning their status for participation in the Honors  
24 Program. Students currently enrolled in Honors ELA and Math classes in 5th grade will  
25 automatically qualify for these classes next year, assuming they maintain the necessary grade  
26 requirements for the remainder of the school year. Students currently enrolled in Honors ELA,  
27 Honors Science, and World Language (French I-A or Spanish I-A) in 7th grade will automatically  
28 qualify for these classes next year, assuming they maintain the necessary grade requirements for  
29 the remainder of the school year. All rising 7<sup>th</sup> grade students must requalify for all Honors classes,  
30 due to the rigor of middle school coursework. Parents may choose to opt out of their child's  
31 participation in Honors classes by completing the Honors Opt Out Form included in the mailing.  
32 This Honors Opt Out Form should be sent to the child's upcoming school. An administrator will  
33 review the opt out requests and will automatically unenroll students in the Honors classes for  
34 which parents indicated on the form.  
35
- 36 10. If a student does not qualify for the Honors Program via the qualifying cut score on the appropriate  
37 assessment, the parent will receive access to the online Honors Reconsideration Form. Parents may  
38 submit the form to the upcoming school, in order to request that their child be reconsidered in one  
39 Honors class per school year. The request will only be granted if the data collected on the Honors  
40 Reconsideration Form validates this placement for the child and if space is available. The Honors  
41 Reconsideration Forms will be available on the FSSD website.
- 42 11. Upon receipt of the Honors Program Reconsideration Form, the following steps will be taken:

- 1       • Data from the spring iReady/STAR Reading and iReady Math assessments will be recorded  
2       and analyzed by the school administrator reviewing the reconsideration request.
- 3       • The school administrator will analyze the teacher perceived rate of learning (TPRL) traits from  
4       the previous year's teachers, along with any other available data for the student from the  
5       previous school year.
- 6       • The principal and parent will discuss the above data and will make a shared decision related to  
7       the student being enrolled in Honors classes, if there is available space. Additionally, the Parent  
8       Commitment Form will be discussed to ensure a full understanding of the academic  
9       expectations of the program. If placement in Honors classes occurs, the parent will sign the  
10      Parent Commitment Form, and the student will be placed in the appropriate Honors class.
  
- 11   12. If a student does not qualify for an honors class via the qualifying cut score on the appropriate  
12      assessment or through the reconsideration process, parents may request to be on the school's  
13      waiting list for Honors classes. Please submit this request in writing to either the principal or the  
14      assistant principal at the appropriate school.
  
- 15   13. Parents may complete the Honors Reconsideration Form for any Honors class with the exception of  
16      Algebra I for 7th graders.
  
- 17   14. Students who meet the TN standards as a student who is Intellectually Gifted do not automatically  
18      qualify for the Honors Program. If an Intellectually Gifted student does not meet the qualifying  
19      score for honors, it is the eligibility team's responsibility to determine whether or not an honors  
20      class is the most appropriate placement. The Honors Program Reconsideration Form will be used  
21      to evaluate data collected from the following sources: TCAP, STAR, iReady (Reading and Math),  
22      and teacher perceived rate of learning (TPRL).
  
- 23   15. Prior to participating in the Honors Program the first time, parents of eligible students should  
24      attend a virtual or in-person Honors meeting with a school administrator or review the presentation  
25      materials posted online. If a parent does not attend the official meeting, he/she should contact the  
26      school to make other arrangements for Honors Program orientation. The principal will inform  
27      parents of the common characteristics—strengths and problems/challenges—of academically  
28      talented students as well as the implications for future coursework for students who participate in  
29      the Honors Program. Having this information will assist parents in making good decisions about  
30      whether this rigorous program is the most appropriate placement for their child, realizing that in a  
31      challenging program of this nature, students may not always earn a grade of A or B on every  
32      assignment. While student performance may vary in Honors classes, standards of performance for  
33      the Honors Program itself cannot waiver.
  
- 34   16. Parents of students participating in the Honors Program will be required to sign a new Parent  
35      Commitment Form each year, agreeing to maintain the standards of the Honors Program. **This**  
36      Parent Commitment Form will be sent to parents at the beginning of the new school year via a  
37      digital form. In addition, the Parent Commitment Form will be posted online.
  
- 38   17. Students must maintain a quarterly grade of 70 or above in each Honors class, in order to remain in  
39      these classes. Students who score below a 70 in an Honors class will be exited from this Honors  
40      class for the remainder of the school year and rescheduled into a general education class for this  
41      class for the remainder of the school year and rescheduled into a general education class for this

1 subject. Students who exited an Honors class will be eligible for requalification in the subsequent  
 2 school year, but they will not automatically advance in this Honors class due to failure to maintain  
 3 the minimum grade requirement. (Automatic advancement in Honors only occurs from 5th to 6th  
 4 grades and from 7th to 8th grades.)

5  
 6 18. When a student has difficulty in an Honors class, it is important to determine if Honors is the most  
 7 appropriate placement for the student. The following steps will be taken:

- 8 • If any student earns a grade below an 80% average (81% for high school credit classes) on  
 9 his/her quarterly progress report, the classroom teacher will contact the parent to share the  
 10 reason for the grade and a reminder of the quarterly grade requirement that a student  
 11 maintain a passing (70 and above) grade.
- 12 • The parent may contact a teacher or administrator at any time if they have questions about  
 13 their child’s academic progress and performance in an Honors class.
- 14 • If the student does not make the expected improvement by the end of nine weeks as indicated  
 15 by a grade of 70% or higher on his/her report card for the quarter grade, the student will be  
 16 exited from the program and rescheduled into a differentiated general education class.

17 19. The FSSD Honors Program Guidelines will be placed on the website and reviewed with teachers  
 18 at the beginning of each school year. Teachers are expected to communicate with families if a  
 19 student is struggling in their Honors classes.

20 **HIGH SCHOOL COURSES TAKEN FOR CREDIT IN MIDDLE SCHOOL**

21 High school courses offered in the FSSD include Algebra I, Geometry, French I (A-B), Spanish I (A-  
 22 B), and Computer Science (FMS only). Credit for the successful completion of these courses is granted  
 23 by Williamson County Schools (WCS).

24 FSSD students enrolled in high school courses will be subject to the Williamson County Board of  
 25 Education’s Policy #4.600 Report Cards and Grading Systems. The following grading scale will be  
 26 used:

Grade	Grade Range
A	91-100
B	81-90
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D	70-71
F	Below 70

27 In accordance with WCS Board of Education Policy #4.6051 Credit Requirements for Graduation,  
 28 FSSD students entering into Williamson County Schools will receive high school credit by (1) passing

1 (grade 70 or above) both semesters of the course. Algebra I and Geometry students will take the TCAP  
2 End of Course assessment. Currently, TCAP assessment grades may count up 15% of a student's final  
3 spring semester grade for the course if the additional score increases the student's grade. Students  
4 enrolled in Spanish I and French I will take a final exam developed in conjunction with World  
5 Language teachers in Williamson County Schools. Currently, the final exam grade may count up  
6 to 15% of the student's final grade for the course. Final course grades will be recorded as Credit or No  
7 Credit with no grade point average (GPA) value. There is not an option to refuse the credit.

8 All FSSD middle school courses that may count as credit for high school are taught at an honors level  
9 and are subject to all criteria of an honors level course. FSSD students must maintain a passing  
10 grade average (70 or above) on their report card, as they must pass both semesters to receive credit.  
11 After completing all requirements of an honors level course, these courses will count towards the  
12 Williamson County Honors Diploma. (WCS Policy #4.6051 Credit Requirements for Graduation,  
13 4.60511 Graduation with Honors or Distinction).

14 High school credit courses also abide by the following state board policy (SBE policy 2.103(V)(3)(c)):

15 Students enrolled in courses with End of Course examinations may not withdraw from such courses  
16 after being enrolled in the course for at least twenty-five percent (25%) of the instructional days in the  
17 course.

18 If we have students in an enrolled HS course that are not meeting expectations, schedule changes  
19 should be made by the end of the first quarter.

20 Although the successful completion of Algebra I and Geometry in middle school will count towards a  
21 student's high school math credits for graduation, a student must still take four years of math during  
22 high school. Parents should understand clearly that students taking high school levels of math in  
23 middle school (Algebra I and Geometry) are still required to take four additional math courses  
24 different from those taken in middle school.

25 ***Please note:*** Successful completion of one year of World Language in middle school will count  
26 towards the two-year requirement for high school graduation. For students who will be attending a  
27 four-year higher education institution following high school, two additional years of World Language  
28 in the high school setting are highly recommended.

29 The principal of each school shall have the authority to require additional criteria for the enrollment in  
30 advanced courses to fit the needs of the students within the school.

### 31 **Honors Reconsideration Request Form**

32 This form is to be completed by a parent or guardian who makes a request for his/her child to be placed  
33 in the Honors Program, even though the child has not met the qualifying criteria for the specific class.

## 1 Honors Opt Out Form

2 This form is to be completed by a parent or guardian who makes a request for his/her child to NOT be  
3 placed in specific classes in the Honors Program, even though the child has met the qualifying criteria  
4 for those classes.

### 5 NOTIFICATION<sup>1</sup>

6 Parent(s)/guardian(s) shall be provided written notification of a student's eligibility to enroll in  
7 advanced courses. The notification shall state that a student will remain enrolled in the course unless  
8 the parent/guardian timely submits a written request for removal. The Director of Schools shall  
9 determine the deadline to submit the request for removal.

10 Students may also be removed from an advanced course if the student's teacher determines that the  
11 student should be removed based on performance after thirty (30) days of instruction and the principal  
12 approves the request to remove the student.

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#### Legal References

1. Public Acts of 2021, Chapter No. 170; State Board of Education Policy 3.301

**4.603 PROMOTION AND RETENTION – *1<sup>st</sup> Reading***

TSBA has provided updates to this policy due to the State Board of Education updating regulation 0520-01-03-.16 at its November meeting. Parents/guardians who choose to retain their K-2 student must submit a written request within thirty days of the end of the school year. If the student is not eligible for voluntary retention under state law, the district is now required to respond to the parent/guardian in writing. We have added a provision on this requirement to our model policy.

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in December</b>	Descriptor Term: <b>Promotion and Retention</b>	Descriptor Code: <b>4.603</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>4.603</b>	Issued: <b>08/12/24</b>

1 *General*

2 All promotion and retention decisions shall be made on a case-by-case basis and comply with state and  
3 federal law. All decisions shall be made in consultation with a student's IEP and/or 504 team, if  
4 applicable.<sup>1</sup>

5 Students who have difficulty in achieving the requirements for promotion may be considered for  
6 retention. Schools shall identify these students by February 1<sup>st</sup>. Factors used to identify students for  
7 retention shall include:<sup>2</sup>

- 8 1. Ability to perform at the current grade level;
- 9
- 10 2. Results of local assessments, screening, or monitoring tools;
- 11
- 12 3. State assessments, as applicable;
- 13
- 14 4. Home Literacy Reports;<sup>3</sup>
- 15
- 16 5. Overall academic achievement of the student;
- 17
- 18 6. Likelihood of success with more difficult material if promoted to the next grade;
- 19
- 20 7. Attendance record; and
- 21
- 22 8. The student's maturity.

23 Students may be identified for retention after the February 1<sup>st</sup> deadline if the delay in identifying a student  
24 is due to:<sup>4</sup>

- 25 1. Date of enrollment;
- 26
- 27 2. Additional information acquired after results of local assessment, screening, or monitoring are  
28 released; or
- 29
- 30 3. Additional limited situations.

31

## 1 **VOLUNTARY RETENTION**<sup>5</sup>

2 A parent/guardian of a student enrolled in kindergarten through second grade may choose to retain  
3 his/her student in the current grade level if:

- 4 1. The student has a documented academic or behavioral delay; and
- 5
- 6 2. The parent/guardian believes that retention may benefit the student.<sup>5</sup>

7 This information shall be submitted in writing within thirty (30) days of the end of the school year. The  
8 district shall send written notice to the parent/guardian confirming whether the student is eligible for  
9 retention under state law.

## 10 **PROMOTION PLANS**<sup>6</sup>

11 When a student is identified for retention, the student's parent(s)/guardian(s) shall be notified within  
12 fifteen (15) calendar days, and an individualized promotion plan shall be developed to help the student  
13 avoid retention. The plan shall be developed in coordination with the student's teachers, IEP or 504 team,  
14 if applicable, and may also include input from the student's parent(s)/guardian(s), school counselor, or  
15 other appropriate school personnel.

16 Promotion plans shall incorporate evidence-based strategies, including expectations and measurements  
17 that will verify whether a student has made sufficient progress to be promoted to the next grade level,  
18 and be tailored to the student's learning needs. Promotion plans for students in third and fourth grade  
19 will include additional requirements for promoting students in these grades. A copy of the plan will be  
20 provided to the student's parent(s)/guardian(s), and the school shall offer the opportunity for a parent-  
21 teacher conference to discuss the plan. If a student is not making progress on the promotion plan, then  
22 the strategies shall be modified. Parent(s)/guardian(s) shall be provided with any changes to the  
23 promotion plan.

24 A student who demonstrates sufficient academic progress according to his/her promotion plan shall be  
25 promoted to the next grade level unless retention is required per additional requirements for students in  
26 third and fourth grade.<sup>7</sup>

27 If a student has not demonstrated sufficient academic progress according to his/her promotion plan by  
28 the end of the school year, the student shall be eligible to enroll in a summer reading or learning program,  
29 if available. Parent(s)/guardian(s) shall be notified of a decision for retention at least ten (10) calendar  
30 days prior to the start of the next school year if the student was enrolled in a summer program. However,  
31 if the student wasn't enrolled in a summer program, the parent(s)/guardian(s) shall be notified of a  
32 decision for retention at least thirty (30) calendar days prior to the start of the next school year.<sup>8</sup>

## 33 **RETENTION**<sup>7</sup>

34 A student may be retained when such retention is in the best interests of the student or when retention is  
35 required per additional requirements for students in third and fourth grade.

## 36 *Decision of Retention – General*<sup>9</sup>

1 If a student is retained, the Director of Schools/designee shall develop an individualized academic  
2 remediation plan within thirty (30) calendar days after the beginning of the next school year. A copy of  
3 the plan shall be provided to the student's parent(s)/guardian(s) within ten (10) calendar days of its  
4 development. This plan shall include at least one of the following strategies:

- 5 1. Adjustment to the current instructional strategies or materials;
- 6
- 7 2. Additional instructional time;
- 8
- 9 3. Individual tutoring;
- 10
- 11 4. Modification to the student's classroom assignment to ensure the student receives instruction  
12 from a teacher with a level of overall effectiveness of above expectations (level 4) or  
13 significantly above expectations (level 5); or
- 14
- 15 5. Attendance or truancy interventions.

16 A student shall not be retained more than once in any grade. The progress of students who are retained  
17 shall be closely monitored and reported to parent(s)/guardian(s) at least three (3) times during the school  
18 year in which the student is retained. The Director of Schools shall develop procedures to ensure  
19 appropriate recordkeeping of students who are retained.

#### 20 *Decision of Retention – Third Grade*<sup>10</sup>

21 Third grade students shall not be promoted to the next grade unless they are determined to be proficient  
22 (i.e., receive a performance level rating of “on track” or “mastered”) in English language arts (ELA)  
23 based on the student's most recent TCAP test.

24 Students who are not proficient in ELA may still be promoted if the following conditions are met:

- 25 1. A student in third grade receiving a performance level rating of “approaching” on the ELA  
26 portion of the student's most recent TCAP test may be promoted if:
  - 27 a. The student is an English language learner and has received less than two (2) full years  
28 of ELA instruction;
  - 29 b. The student was previously retained in grades K-3;
  - 30 c. The student is retested before the next school year and scores proficient in ELA;
  - 31 d. The student attends a learning loss bridge camp before the next school year, maintains a  
32 ninety percent (90%) attendance rate, and demonstrates adequate growth on the post-test  
33 at the end of the camp;
  - 34 e. The student receives tutoring for the entirety of the next school year in accordance with  
35 state law; or
  - 36 f. Beginning with the 2023-2024 school year, the student demonstrates proficiency in ELA  
37 standards by scoring within the fiftieth percentile on the most recently administered state-  
38 provided benchmark assessment and the district provides tutoring services to the student  
39 during the entire fourth grade school year and notifies the student's parent/guardian, in  
40

1 writing, of the benefits of enrolling the student in summer programming.

2  
3 2. A student in third grade receiving a performance level rating of “below” on the ELA portion of  
4 the student’s most recent TCAP test may be promoted if:

- 5  
6 a. The student is an English language learner and has received less than two (2) full years  
7 of ELA instruction;  
8 b. The student was previously retained in grades K-3;  
9 c. The student is retested before the next school year and scores proficient in ELA; or  
10 d. The student attends a learning loss bridge camp before the next school year, maintains a  
11 ninety percent (90%) attendance rate, and receives tutoring for the entirety of the next  
12 school year in accordance with state law.

13 *Decision of Retention – Fourth Grade*<sup>10</sup>

14 Students in the following categories may be promoted to fifth grade if they demonstrate adequate  
15 growth on the fourth-grade ELA portion of the TCAP test:

- 16 1. A student who was promoted to the fourth grade due to receiving tutoring for the entirety of  
17 the fourth-grade school year; and  
18  
19 2. A student who was promoted to fourth grade due to attending a learning loss bridge camp  
20 while maintaining a ninety percent (90%) attendance rate; and receiving tutoring for the  
21 entirety of the fourth grade school year.

22 If a student that was promoted to fourth grade under one of the provisions above does not demonstrate  
23 adequate growth on the fourth-grade ELA portion of the TCAP test, then the following shall occur:

- 24 1. The student’s principal shall convene a conference consisting of the following parties: the  
25 student’s parent(s)/legal guardian, the student’s ELA teacher, and the student’s principal.  
26  
27 2. The conference shall review the student’s fourth grade ELA performance to determine if the  
28 student should be promoted to fifth grade.  
29  
30 3. At the conclusion of the conference, a majority of the parties shall agree to one of the  
31 following:  
32 a. The student will be promoted to fifth grade and be assigned a tutor for the entirety of  
33 the student’s fifth-grade year; or  
34 b. The student will be retained in fourth grade. A student shall not be retained more than  
35 once in fourth grade.

36 *Decision of Retention – Students with Disabilities*<sup>11</sup>

37 Retention and promotion decisions shall be made on a case-by-case basis and in consultation with the  
38 student’s IEP and/or 504 team to determine whether the student’s performance on the ELA portion of  
39 TCAP was due to the student’s disability. The school district shall not retain a student with a disability  
40 or a suspected disability that impacts their ability to read.

## 1 APPEALS<sup>8,12</sup>

2 When a student is identified for retention, the parent(s)/guardian(s) shall be notified about the decision  
 3 to retain the student and provided with information on the right to appeal the decision. Appeals shall be  
 4 made to a committee appointed by the principal within five (5) days. The student and his/her  
 5 parent(s)/guardian(s) shall be provided written or actual notice of the appeal hearing and shall be given  
 6 the opportunity to address the committee. The committee shall conduct a hearing within ten (10) days  
 7 to determine if the student will be promoted and issue such decision within five (5) days. Upon  
 8 notification of the committee decision, the principal shall send written notification to the Director of  
 9 Schools/designee and the parent(s)/guardian(s). The notification shall advise parent(s)/guardian(s) of  
 10 their right to appeal such action within five (5) days to the Director of Schools/designee.

11 The appeal shall be heard no later than ten (10) business days after the request for appeal is received. A  
 12 decision shall be issued within five (5) days.

13 Within five (5) business days of the Director of Schools/designee rendering a decision, the student's  
 14 parent(s)/guardian(s) may request a hearing by the Board, and the Board shall review the record.  
 15 Following the review, the Board may affirm or overturn the decision of the Director of Schools/designee.  
 16 The action of the Board shall be final.

17 For students where retention is required per the additional requirements for students in third and fourth  
 18 grade, parent(s)/guardian(s) may appeal this decision in accordance with state law.<sup>13</sup>

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### Legal References

1. [20 USCA § 1400 \*et seq.\*; 29 U.S.C. § 794 \(Section 504\); TRR/MS 0520-01-03-.16; TCA 49-6-3115](#)
2. [TRR/MS 0520-01-03-.16\(5\)](#)
3. [TCA 49-1-905\(e\)](#)
4. [TRR/MS 0520-01-03-.16\(4\)](#)
5. [TCA 49-6-314; TRR/MS 0520-01-03-.16\(6\)](#)
6. [TRR/MS 0520-01-03-.16\(6\)](#)
7. [TRR/MS 0520-01-03-.16\(6\)\(f\)](#)
8. [TRR/MS 0520-01-03-.16\(6\)\(e\)](#)
9. [TRR/MS 0520-01-03-.16\(6\)\(g\)](#)
10. [TRR/MS 0520-01-03-.16\(7\)](#)
11. [29 U.S.C. § 794 \(Section 504\); 20 USCA § 1400 \*et seq.\*; TRR/MS 0520-01-03-.16\(7\)\(e\); Public Acts of 2024, Chapter No. 989](#)
12. [TRR/MS 0520-01-03-.16\(3\); TRR/MS 0520-01-02-.17\(7\); TCA 49-6-3102\(e\)\(1\)](#)
13. [TRR/MS 0520-01-03-.16\(7\)\(f\)](#)

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### Cross References

- Grading System 4.600
- Reporting Student Progress 4.601
- Attendance 6.200
- Student Assignments 6.205
- Homeless Students 6.503
- Student Records 6.600

<b>Franklin Special Board of Education</b>			
Monitoring: <b>Review: Annually, in December</b>	Descriptor Term: <b>Promotion and Retention</b>	Descriptor Code: <b>4.603</b>	Issued Date: <b>08/12/24</b>
		Rescinds: <b>4.603</b>	Issued: <b>10/17/22</b>

1 *General*

2 All promotion and retention decisions shall be made on a case-by-case basis and comply with state and  
 3 federal law. All decisions shall be made in consultation with a student’s IEP and/or 504 team, if  
 4 applicable.<sup>1</sup>

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 6 retention. Schools shall identify these students by February 1<sup>st</sup>. Factors used to identify students for  
 7 retention shall include:<sup>2</sup>

- 8 1. Ability to perform at the current grade level;
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- 10 2. Results of local assessments, screening, or monitoring tools;
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- 12 3. State assessments, as applicable;
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- 14 4. Home Literacy Reports;<sup>3</sup>
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- 16 5. Overall academic achievement of the student;
- 17
- 18 6. Likelihood of success with more difficult material if promoted to the next grade;
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- 20 7. Attendance record; and
- 21
- 22 8. The student’s maturity.

23 Students may be identified for retention after the February 1<sup>st</sup> deadline if the delay in identifying a student  
 24 is due to:<sup>4</sup>

- 25 1. Date of enrollment;
- 26
- 27 2. Additional information acquired after results of local assessment, screening, or monitoring are  
 28 released; or
- 29
- 30 3. Additional limited situations.

31

## 1 VOLUNTARY RETENTION

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3 his/her student in the current grade level if:

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- 5
- 6 2. The parent/guardian believes that retention may benefit the student.<sup>5</sup>

## 7 PROMOTION PLANS<sup>6</sup>

8 When a student **is** identified for retention, the student's parent(s)/guardian(s) shall be notified within  
9 fifteen (15) calendar days, and an individualized promotion plan shall be developed to help the student  
10 avoid retention. The plan shall be developed in coordination with the student's teachers, IEP or 504 team,  
11 if applicable, and may also include input from the student's parent(s)/guardian(s), school counselor, or  
12 other appropriate school personnel.

13 Promotion plans shall incorporate evidence-based strategies, including expectations and measurements  
14 that will verify whether a student has made sufficient progress to be promoted to the next grade level,  
15 and be tailored to the student's learning needs. Promotion plans for students in third and fourth grade  
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17 provided to the student's parent(s)/guardian(s), and the school shall offer the opportunity for a parent-  
18 teacher conference to discuss the plan. If a student is not making progress on the promotion plan, then  
19 the strategies shall be modified. Parent(s)/guardian(s) shall be provided with any changes to the  
20 promotion plan.

21 A student who demonstrates sufficient academic progress according to his/her promotion plan shall be  
22 promoted to the next grade level unless retention is required per additional requirements for students in  
23 third and fourth grade.<sup>7</sup>

24 If a student has not demonstrated sufficient academic progress according to his/her promotion plan by  
25 the end of the school year, the student shall be eligible to enroll in a summer reading or learning program,  
26 if available. Parent(s)/guardian(s) shall be notified of a decision for retention at least ten (10) calendar  
27 days prior to the start of the next school year if the student was enrolled in a summer program. However,  
28 if the student wasn't enrolled in a summer program, the parent(s)/guardian(s) shall be notified of a  
29 decision for retention at least thirty (30) calendar days prior to the start of the next school year.<sup>8</sup>

## 30 RETENTION<sup>7</sup>

31 A student may be retained when such retention is in the best interests of the student or when retention is  
32 required per additional requirements for students in third and fourth grade.

### 33 *Decision of Retention – General<sup>9</sup>*

34 If a student is retained, the Director of Schools/designee shall develop an individualized academic  
35 remediation plan within thirty (30) calendar days after the beginning of the next school year. A copy of  
36 the plan shall be provided to the student's parent(s)/guardian(s) within ten (10) calendar days of its  
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- 1 1. Adjustment to the current instructional strategies or materials;
- 2
- 3 2. Additional instructional time;
- 4
- 5 3. Individual tutoring;
- 6
- 7 4. Modification to the student’s classroom assignment to ensure the student receives instruction
- 8 from a teacher with a level of overall effectiveness of above expectations (level 4) or
- 9 significantly above expectations (level 5); or
- 10
- 11 5. Attendance or truancy interventions.

12 A student shall not be retained more than once in any grade. The progress of students who are retained  
13 shall be closely monitored and reported to parent(s)/guardian(s) at least three (3) times during the school  
14 year in which the student is retained. The Director of Schools shall develop procedures to ensure  
15 appropriate recordkeeping of students who are retained.

#### 16 *Decision of Retention – Third Grade*<sup>10</sup>

17 Third grade students shall not be promoted to the next grade unless they are determined to be proficient  
18 (i.e., receive a performance level rating of “on track” or “mastered”) in English language arts (ELA)  
19 based on the student’s most recent TCAP test.

20 Students who are not proficient in ELA may still be promoted if the following conditions are met:

- 21 1. A student in third grade receiving a performance level rating of “approaching” on the ELA  
22 portion of the student’s most recent TCAP test may be promoted if:  
23
  - 24 a. The student is an English language learner and has received less than two (2) full years  
25 of ELA instruction;
  - 26 b. The student was previously retained in grades K-3;
  - 27 c. The student is retested before the next school year and scores proficient in ELA;
  - 28 d. The student attends a learning loss bridge camp before the next school year, maintains a  
29 ninety percent (90%) attendance rate, and demonstrates adequate growth on the post-test  
30 at the end of the camp;
  - 31 e. The student receives tutoring for the entirety of the next school year in accordance with  
32 state law; or
  - 33 f. Beginning with the 2023-2024 school year, the student demonstrates proficiency in ELA  
34 standards by scoring within the fiftieth percentile on the most recently administered state-  
35 provided benchmark assessment and the district provides tutoring services to the student  
36 during the entire fourth grade school year and notifies the student’s parent/guardian, in  
37 writing, of the benefits of enrolling the student in summer programming.
- 38
- 39 2. A student in third grade receiving a performance level rating of “below” on the ELA portion of  
40 the student’s most recent TCAP test may be promoted if:  
41

- a. The student is an English language learner and has received less than two (2) full years of ELA instruction;
- b. The student was previously retained in grades K-3;
- c. The student is retested before the next school year and scores proficient in ELA; or
- d. The student attends a learning loss bridge camp before the next school year, maintains a ninety percent (90%) attendance rate, and receives tutoring for the entirety of the next school year in accordance with state law.

#### *Decision of Retention – Fourth Grade*<sup>10</sup>

Students in the following categories may be promoted to fifth grade if they demonstrate adequate growth on the fourth-grade ELA portion of the TCAP test:

1. A student who was promoted to the fourth grade due to receiving tutoring for the entirety of the fourth-grade school year; and
2. A student who was promoted to fourth grade due to attending a learning loss bridge camp while maintaining a ninety percent (90%) attendance rate; and receiving tutoring for the entirety of the fourth grade school year.

If a student that was promoted to fourth grade under one of the provisions above does not demonstrate adequate growth on the fourth-grade ELA portion of the TCAP test, then the following shall occur:

1. The student's principal shall convene a conference consisting of the following parties: the student's parent(s)/legal guardian, the student's ELA teacher, and the student's principal.
2. The conference shall review the student's fourth grade ELA performance to determine if the student should be promoted to fifth grade.
3. At the conclusion of the conference, a majority of the parties shall agree to one of the following:
  - a. The student will be promoted to fifth grade and be assigned a tutor for the entirety of the student's fifth-grade year; or
  - b. The student will be retained in fourth grade. A student shall not be retained more than once in fourth grade.

#### *Decision of Retention – Students with Disabilities*<sup>11</sup>

Retention and promotion decisions shall be made on a case-by-case basis and in consultation with the student's IEP and/or 504 team to determine whether the student's performance on the ELA portion of TCAP was due to the student's disability. The school district shall not retain a student with a disability or a suspected disability that impacts their ability to read.

#### **APPEALS**<sup>8,12</sup>

When a student is identified for retention, the parent(s)/guardian(s) shall be notified about the decision to retain the student and provided with information on the right to appeal the decision. Appeals shall be made to a committee appointed by the principal within five (5) days. The student and his/her

1 parent(s)/guardian(s) shall be provided written or actual notice of the appeal hearing and shall be given  
 2 the opportunity to address the committee. The committee shall conduct a hearing within ten (10) days  
 3 to determine if the student will be promoted and issue such decision within five (5) days. Upon  
 4 notification of the committee decision, the principal shall send written notification to the Director of  
 5 Schools/designee and the parent(s)/guardian(s). The notification shall advise parent(s)/guardian(s) of  
 6 their right to appeal such action within five (5) days to the Director of Schools/designee.

7 The appeal shall be heard no later than ten (10) business days after the request for appeal is received. A  
 8 decision shall be issued within five (5) days.

9 Within five (5) business days of the Director of Schools/designee rendering a decision, the student's  
 10 parent(s)/guardian(s) may request a hearing by the Board, and the Board shall review the record.  
 11 Following the review, the Board may affirm or overturn the decision of the Director of Schools/designee.  
 12 The action of the Board shall be final.

13 For students where retention is required per the additional requirements for students in third and fourth  
 14 grade, parent(s)/guardian(s) may appeal this decision in accordance with state law.<sup>13</sup>

---

Legal References

1. [20 USCA § 1400 et seq.](#); [29 U.S.C. § 794 \(Section 504\)](#); [TRR/MS 0520-01-03-.16](#); [TCA 49-6-3115](#)
2. [TRR/MS 0520-01-03-.16\(5\)](#)
3. [TCA 49-1-905\(e\)](#)
4. [TRR/MS 0520-01-03-.16\(4\)](#)
5. [Public Acts of 2024, Chapter No. 829](#)
6. [TRR/MS 0520-01-03-.16\(6\)](#)
7. [TRR/MS 0520-01-03-.16\(6\)\(f\)](#)
8. [TRR/MS 0520-01-03-.16\(6\)\(e\)](#)
9. [TRR/MS 0520-01-03-.16\(6\)\(g\)](#)
10. [TRR/MS 0520-01-03-.16\(7\)](#)
11. [29 U.S.C. § 794 \(Section 504\)](#); [20 USCA § 1400 et seq.](#); [TRR/MS 0520-01-03-.16\(7\)\(e\)](#); [Public Acts of 2024, Chapter No. 989](#)
12. [TRR/MS 0520-01-03-.16\(3\)](#); [TRR/MS 0520-01-02-.17\(7\)](#); [TCA 49-6-3102\(e\)\(1\)](#)
13. [TRR/MS 0520-01-03-.16\(7\)\(f\)](#)

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Cross References

Grading System 4.600  
 Reporting Student Progress 4.601  
 Attendance 6.200  
 Student Assignments 6.205  
 Homeless Students 6.503  
 Student Records 6.600

	FES					JES					LES					MES					PGES			
	Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg
Pre-Kindergarten (P3)	0	3	2	1.5	1	8	2	4.5	0	3	1	3.0	0	4	1	4.0	0	2	1	0				
Pre-Kindergarten (P4)	12	13	1	25.0	7	14	1	21.0	9	11	1	20.0	14	8	1	22.0	10	13	1	23				
Kindergarten	26	25	3	17.0	21	26	3	15.7	31	42	4	18.3	48	40	5	17.6	29	29	4	14.5				
Pre-First			0	0.0			0	0.0			0	0.0			0	0.0			0	0				
Grade 1	24	25	3	16.3	35	25	3	20.0	38	47	5	17.0	40	50	5	18.0	26	30	4	14				
Grade 2	44	35	4	19.8	28	23	3	17.0	47	40	5	17.4	51	48	6	16.5	28	35	4	15.75				
Grade 3	22	40	4	15.5	28	22	3	16.7	39	37	4	19.0	40	39	4	19.8	31	34	4	16.25				
Grade 4	26	27	3	17.7	27	22	3	16.3	53	41	5	18.8	44	48	5	18.4	31	33	3	21.3333				
Total Students	154	168		322	147	140		287	217	221		438	237	237		474	155	176		331				
American Indian	0		0%		2		1%		2		0%		2		0%		1		0%					
Asian	10		3%		31		12%		22		5%		42		9%		10		3%					
Black or African American	41		14%		68		26%		38		9%		43		10%		24		8%					
Hispanic or Latino	30		10%		73		28%		125		30%		105		23%		132		43%					
Native Hawaiian-Pacific Islander	0		0%		1		0%		0		0%		1		0%		0		0%					
White	213		72%		82		32%		228		55%		255		57%		139		45%					
TOTAL WITHOUT PRE-K	294				257				415				448				306							
	FIS				FMS								PGMS											
	Female	Male	Teachers	Avg	Female	Male	Teachers	Avg					Female	Male	Teachers	Avg								
Grade 5	118	135	12	21.1									28	41	2	34.5								
Grade 6	109	129	12	19.8									35	45	4	20								
Grade 7					128	126	12	21.2					48	33	4	20.25								
Grade 8					124	132	12	21.3					39	42	4	20.25								
Total Students	227	264		491	252	258		510					150	161		311								
American Indian	4		1%		4		1%		FSSD Demographics - 11/21/2024				3		1%									
Asian	30		6%		18		4%						10		3%									
Black or African American	60		12%		80		16%						24		8%									
Hispanic or Latino	120		24%		150		29%						125		40%									
Native Hawaiian-Pacific Islander	1		0%		2		0%						0		0%									
White	276		56%		256		50%						149		48%									
TOTAL WITHOUT PRE-K	491				510								311											
TOTAL WITHOUT PRE-K	3032	TOTAL WITH PRE-K			3164	TOTAL PRE-K			132															

FRANKLIN SPECIAL SCHOOL DISTRICT  
Investment Report  
November 30, 2024

Local Government Investment Pool
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Interest Rate for November 4.74%

General Investment Account

Beginning Balance	\$	3,048,281.95
Interest		2,306.82
Withdrawals		(2,805,000.00)
Deposits		
Total Invested	\$	<u>245,588.77</u>

Debt Service Investment Account

Beginning Balance	\$	1,017,505.62
Interest		1,717.79
Withdrawals		(1,017,500.00)
Deposits		
Total Invested	\$	<u>1,723.41</u>

Capital Projects Investment Account

Beginning Balance	\$	2.95
Interest		0.01
Withdrawals		-
Deposits		-
Total Invested	\$	<u>2.96</u>

Construction Investment Account

Beginning Balance	\$	14,885,410.46
Interest		54,691.99
Withdrawals		(2,097,544.00)
Deposits		
Total Invested	\$	<u>12,842,558.45</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Investment Report

November 30, 2024

First Tennessee Bank

General Purpose Checking	
Beginning Balance	\$ 896,667.73
Receipts	4,544,272.74
Receipts - Loan from First Horizon (Tax Anticipation)	
Payment of Loan fr Debt Svc.	
Interest	6,189.47
Transfer from LGIP	2,805,000.00
Transfer to LGIP	
Pmt of Tax Anticipation Loan to First Horizon	
Loan to Debt Svc.	(786,895.00)
RePmt of Loan to Capt Svc.	
Disbursements	(5,392,945.52)
Ending Balance	<u>\$ 2,072,289.42</u>
Debt Service Checking	
Beginning Balance	\$ 469,119.40
Receipts	293,603.84
Receipts - Loan Payment fr GP	786,895.00
From Capital Reimb	
Interest	980.14
Transfer from Investments	1,017,500.00
Transfer to Investments	
Loan to Capital	
Disbursements	(2,273,513.75)
Ending Balance	<u>\$ 294,584.63</u>
Capital Projects Checking	
Beginning Balance	\$ 288,551.78
Receipts	101,426.16
Interest	808.28
Transf Exp from Capital Svc	
Transfer to Deb Loan payment	
Reimb to GP-Exp	
Disbursements	(32,904.15)
Ending Balance	<u>\$ 357,882.07</u>
Construction Checking	
Beginning Balance	\$ 136,356.78
Interest	1,467.46
Transfer fr LGIP	2,097,544.00
Transfer to LGIP	
Transf fr GP (Refund-COF)	
Transf to Capital	
Disbursements	(2,095,474.69)
Ending Balance	<u>\$ 139,893.55</u>

Fnd T Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	2024-25	December	2024-25	2024-25	Uncollected
						Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
141					General Purpose							
141 R 40110	---	---	---	---	Current Year Property Tax	13,080,737.00	0.00	13,080,737.00	570,687.19	1,313,729.17		11,767,007.83
141 R 40115	---	---	---	---	Discount on Property Taxes	0.00	0.00	0.00	0.00	0.00		0.00
141 R 40120	---	---	---	---	Trustee's Collections Prior Ye	80,000.00	0.00	80,000.00	-6,690.31	14,678.93		65,321.07
141 R 40130	---	---	---	---	Circuit Clerk/C&m-Prior Year	35,000.00	0.00	35,000.00	2,946.26	15,630.41		19,369.59
141 R 40140	---	---	---	---	Interest & Penalty	25,000.00	0.00	25,000.00	1,037.79	1,518.18		23,481.82
141 R 40161	---	---	---	---	Payments In Lieu Of Taxes-Tva	0.00	0.00	0.00	0.00	0.00		0.00
141 R 40163	---	---	---	---	Payments In Lieu Of Taxes-Othe	80,000.00	0.00	80,000.00	191.55	312.10		79,687.90
141 R 40210	---	---	---	---	Local Option Sales Tax	7,900,000.00	0.00	7,900,000.00	680,703.27	3,413,006.13		4,486,993.87
141 R 40275	---	---	---	---	Mixed Drink Tax (ST)	175,000.00	0.00	175,000.00	3,805.82	73,889.84		101,110.16
141 R 40350	---	---	---	---	Interstate Telecomm Tax	0.00	0.00	0.00	0.00	0.00		0.00
141 R 40610	---	---	---	---	Current Year Property Tax	23,548,564.00	0.00	23,548,564.00	1,169,411.81	2,093,467.75		21,455,096.25
141 R 40620	---	---	---	---	Prior Year Property Tax	120,000.00	0.00	120,000.00	-45,137.18	-28,175.55		148,175.55
141 R 40630	---	---	---	---	Interest & Penalty	32,000.00	0.00	32,000.00	3,684.91	9,271.65		22,728.35
141 R 40640	---	---	---	---	Pick-Up Taxes	75,000.00	0.00	75,000.00	5,944.47	21,280.61		53,719.39
141 R 41110	---	---	---	---	Licenses & Permits	500.00	0.00	500.00	109.55	320.11		179.89
141 R 43511	---	---	---	---	Tuition-Regular Day Students	115,000.00	0.00	115,000.00	24,400.00	118,423.00		-3,423.00
141 R 43513	---	---	---	---	Tuition-YSI	169,683.00	0.00	169,683.00	0.00	0.00		169,683.00
141 R 43517	---	---	---	---	Tuition-Other	45,000.00	0.00	45,000.00	14,480.00	55,960.00		-10,960.00
141 R 43570	---	---	---	---	Receipts From Individual Schoo	25,000.00	0.00	25,000.00	8,914.98	12,106.28		12,893.72
141 R 43990	---	---	---	---	Other Charges For Services	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44110	---	---	---	---	Interest Earned	500,000.00	0.00	500,000.00	5,769.72	185,838.59		314,161.41
141 R 44120	---	---	---	---	Lease/Rentals	25,000.00	0.00	25,000.00	2,872.50	17,727.50		7,727.50
141 R 44121	---	---	---	---	Event Lease Revenue	125,000.00	0.00	125,000.00	7,900.00	108,062.50		16,937.50
141 R 44122	---	---	---	---	Membership Sales Revenue	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44123	---	---	---	---	Facilities Fee Revenue	4,000.00	0.00	4,000.00	1,000.00	3,925.50		74.50
141 R 44124	---	---	---	---	Equipment Rental	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44125	---	---	---	---	Service (Ticket) Fee Revenue	35,000.00	0.00	35,000.00	4,386.00	22,345.00		12,655.00
141 R 44126	---	---	---	---	Service (Facilities) Fee Reven	2,500.00	0.00	2,500.00	0.00	1,099.00		1,401.00
141 R 44131	---	---	---	---	Concessions Food	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44132	---	---	---	---	Concessions School Merch/T-Sh	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44133	---	---	---	---	Concessions	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44146	---	---	---	---	E-Rate Funding	25,000.00	0.00	25,000.00	0.00	23,193.71		1,806.29
141 R 44170	---	---	---	---	Miscellaneous Refunds	5,000.00	0.00	5,000.00	0.00	0.00		5,000.00
141 R 44520	---	---	---	---	Insurance Recovery	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44530	---	---	---	---	Sale of Equipment	15,000.00	0.00	15,000.00	0.00	27,693.25		-12,693.25
141 R 44540	---	---	---	---	Sale of Property	0.00	0.00	0.00	0.00	0.00		0.00
141 R 44560	---	---	---	---	Damage Recovered from Individu	0.00	0.00	0.00	130.00	559.00		-559.00
141 R 44570	---	---	---	---	Contributions & Gifts	0.00	0.00	0.00	14,342.00	16,421.76		-16,421.76

Fnd T Acct	Obj	Prj	Loc	Prq	Acct	2024-25	2024-25	2024-25	December	2024-25	2024-25	Uncollected
						Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
141					General Purpose							
141 R 44990	---	---	---	---	Other Local Revenue	500.00	0.00	500.00	13.53	92.24		407.76
141 R 46510	---	---	---	---	TISA	14,374,324.00	0.00	14,374,324.00	1,745,194.93	7,494,924.62		6,879,399.38
141 R 46511	---	---	---	---	Basic Education Program	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46513	---	---	---	---	TISA On-Behalf Payments	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46515	---	---	---	---	Early Childhood Education	307,654.00	37,040.41	344,694.41	0.00	63,326.39		281,368.02
141 R 46590	---	---	---	---	Other State Education Funds	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46591	---	---	---	---	Coordinated School Health	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46592	---	---	---	---	Internet Connectivity	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46596	---	---	---	---	Paid Parental Leave	0.00	0.00	0.00	11,291.38	11,291.38		-11,291.38
141 R 46610	---	---	---	---	Career Ladder	40,000.00	0.00	40,000.00	0.00	20,647.10		19,352.90
141 R 46612	---	---	---	---	Extended Contracts	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46790	---	---	---	---	Other Vocational	0.00	916,543.67	916,543.67	21,229.64	79,848.05		836,695.62
141 R 46850	---	---	---	---	Mixed Drink Tax	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46980	---	---	---	---	Other State Grants	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46981	---	---	---	---	Safe Schools	0.00	0.00	0.00	0.00	0.00		0.00
141 R 46990	---	---	---	---	Other State Revenue	0.00	0.00	0.00	0.00	0.00		0.00
141 R 47143	---	---	---	---	Ed Of Handicap_IDEA	0.00	0.00	0.00	178,201.02	178,201.02		-178,201.02
141 R 47145	---	---	---	---	IDEA Preschool	0.00	0.00	0.00	0.00	0.00		0.00
141 R 47304	---	---	---	---	Remote Technology Grant	0.00	0.00	0.00	0.00	0.00		0.00
141 R 47590	---	---	---	---	Other Federal Through State	0.00	0.00	0.00	892.44	8,072.13		-8,072.13
141 R 48130	---	---	---	---	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00		0.00
141 R 48990	---	---	---	---	Other-Citizens Group	65,000.00	0.00	65,000.00	0.00	5,000.00		60,000.00
141 R 49700	---	---	---	---	Insurance Recovery	0.00	0.00	0.00	0.00	0.00		0.00
141 R 49800	---	---	---	---	Transfers In	40,000.00	0.00	40,000.00	0.00	2,217.97		37,782.03
141 -	---	---	---	---	General Purpose	61,070,462.00	953,584.08	62,024,046.08	4,427,713.27	15,385,450.32		46,638,595.76

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	December 2024-25	2024-25	Encumbered	Unencumbered
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance
141							General Purpose						
141	E	11130	---	---	---	---	Cash	0.00	0.00	0.00	0.00	0.00	0.00
141	E	71100	---	---	---	---	Regular Education Program	29,320,136.00	29,594,500.00	2,457,508.72	11,505,518.71	28,387.03	18,060,594.26
141	E	71150	---	---	---	---	Alternative Schools	117,000.00	117,000.00	0.00	55,860.15	0.00	61,139.85
141	E	71200	---	---	---	---	Special Education Program	8,136,791.00	8,136,791.00	639,957.04	2,965,247.97	261,098.52	4,910,444.51
141	E	71300	---	---	---	---	Vocational Education Program	0.00	364,849.17	10,068.88	28,832.62	773.26	335,243.29
141	E	72110	---	---	---	---	Attendance	15,700.00	15,700.00	0.00	3,096.82	0.00	12,603.18
141	E	72120	---	---	---	---	Health Services	855,477.00	855,477.00	70,805.78	330,382.59	1,221.98	523,872.43
141	E	72130	---	---	---	---	Other Student Support	1,524,967.00	1,524,967.00	123,690.12	612,404.20	15,927.42	896,635.38
141	E	72210	---	---	---	---	Regular Instruction Program	3,672,432.00	3,689,762.50	287,679.62	1,490,611.16	65,939.87	2,133,211.47
141	E	72220	---	---	---	---	Special Education Instruction	2,103,890.00	2,103,890.00	179,629.07	790,251.76	62,430.42	1,251,207.82
141	E	72250	---	---	---	---	TECHNOLOGY	1,608,276.00	1,808,276.00	94,580.43	871,627.64	9,262.10	927,386.26
141	E	72310	---	---	---	---	Board Of Education Services	1,563,424.00	1,563,424.00	99,056.48	738,176.20	160,859.83	664,387.97
141	E	72320	---	---	---	---	Director of Schools	586,833.00	586,833.00	43,594.03	249,481.37	13,135.61	324,216.02
141	E	72410	---	---	---	---	Office Of The Principal	4,153,841.00	4,153,841.00	344,807.61	1,842,117.96	33,957.31	2,277,765.73
141	E	72510	---	---	---	---	Fiscal Services	901,838.00	901,838.00	72,515.72	399,900.98	1,162.99	500,774.03
141	E	72520	---	---	---	---	Human Resources	438,303.00	438,303.00	32,297.96	185,603.90	15,369.11	237,329.99
141	E	72610	---	---	---	---	Operation Of Plant	4,400,859.00	4,400,859.00	245,261.75	2,135,024.83	114,108.10	2,151,726.07
141	E	72620	---	---	---	---	Maintenance Of Plant	917,300.00	917,300.00	90,859.71	516,757.40	61,272.06	339,270.54
141	E	72710	---	---	---	---	Transportation	2,936,372.00	2,996,372.00	257,785.64	1,164,890.20	68,119.21	1,763,362.59
141	E	72810	---	---	---	---	Central And Other	367,802.00	367,802.00	26,783.32	160,402.77	18,773.59	188,625.64
141	E	73100	---	---	---	---	Food Supplies	0.00	0.00	0.00	0.00	0.00	0.00
141	E	73300	---	---	---	---	Community Service	187,682.00	187,682.00	2,626.79	17,983.42	875.47	168,823.11
141	E	73400	---	---	---	---	Early Childhood Education	671,558.00	708,598.41	56,548.31	255,516.43	152.75	452,929.23
141	E	81300	---	---	---	---	Education Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
141	E	82130	---	---	---	---	Principal	18,688.00	18,688.00	0.00	18,688.00	0.00	0.00
141	E	82230	---	---	---	---	Interest	8,014.00	8,014.00	0.00	14.00	0.00	8,000.00
141	E	82330	---	---	---	---	Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
141	-	-----	---	---	---	---	General Purpose	64,507,183.00	65,460,767.08	5,136,056.98	26,338,391.08	932,826.63	38,189,549.37

Fnd T Acct Obj Prj Loc Prg Acct	2024-25	2024-25	2024-25	December 2024-25	2024-25	Uncollected	
	Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
142	Federal Programs						
142 R 47141	---	---	---	---	---	---	
	Title I Part A	334,249.00	21,002.89	355,251.89	23,599.15	149,559.01	205,692.88
142 R 47143	---	---	---	---	---	---	
	Ed Of Handicap_IDEA	897,771.00	19,266.30	917,037.30	61,547.66	214,752.07	702,285.23
142 R 47145	---	---	---	---	---	---	
	IDEA Preschool	26,958.00	18,161.79	45,119.79	876.50	3,067.73	42,052.06
142 R 47146	---	---	---	---	---	---	
	Title III Part A	46,462.00	5,420.45	51,882.45	5,635.49	22,127.65	29,754.80
142 R 47147	---	---	---	---	---	---	
	Title IV	26,879.00	-21.69	26,857.31	2,049.60	10,248.00	16,609.31
142 R 47149	---	---	---	---	---	---	
	Title IX McKinney-Vento	0.00	30,752.78	30,752.78	6,840.50	6,840.50	23,912.28
142 R 47189	---	---	---	---	---	---	
	Title II Part A	82,409.00	46,568.53	128,977.53	2,417.73	59,767.50	69,210.03
142 R 47301	---	---	---	---	---	---	
	ESSER Grant	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47303	---	---	---	---	---	---	
	LEA Reopening Grant	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47306	---	---	---	---	---	---	
	Emergency Loss of Income Grant	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47307	---	---	---	---	---	---	
	ESSER 2.0	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47309	---	---	---	---	---	---	
	Literacy Training Teacher Stip	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47311	---	---	---	---	---	---	
	First To The Top	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47401	---	---	---	---	---	---	
	ESSER 3.0	0.00	33,659.70	33,659.70	0.00	33,659.70	0.00
142 R 47402	---	---	---	---	---	---	
	ARP IDEA Part B	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47403	---	---	---	---	---	---	
	ARP IDEA Preschool	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47404	---	---	---	---	---	---	
	ARP Homeless 2.0	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47590	---	---	---	---	---	---	
	Other Federal Through State	0.00	0.00	0.00	0.00	0.00	0.00
142 R 47990	---	---	---	---	---	---	
	Other Direct Federal Revenue	0.00	0.00	0.00	0.00	0.00	0.00
142 R 49800	---	---	---	---	---	---	
	Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
142 -	-----	-----	-----	-----	-----	-----	
	Federal Programs	1,414,728.00	174,810.75	1,589,538.75	102,966.63	500,022.16	1,089,516.59

Fnd T Acct	Obj Prj Loc	Prg Acct	2024-25	2024-25	December 2024-25	2024-25	Encumbered	Unencumbered
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance
142		Federal Programs						
142 E 71100	---	---	223,144.00	243,815.17	16,923.71	132,487.53	16,876.08	94,451.56
142 E 71200	---	---	859,294.00	896,722.43	59,431.54	272,256.26	8,256.25	616,209.92
142 E 72110	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72120	---	---	25,000.00	25,000.00	2,049.60	12,297.60	12,702.36	0.04
142 E 72130	---	---	7,867.00	9,389.70	-828.25	3,178.34	0.00	6,211.36
142 E 72210	---	---	225,964.00	333,544.12	31,655.44	185,649.67	31,416.48	116,477.97
142 E 72220	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72250	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72320	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72410	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72510	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72520	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72610	---	---	608.00	607.62	0.00	0.00	0.00	607.62
142 E 72620	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710	---	---	17,415.00	22,907.98	1,503.26	7,415.83	0.00	15,492.15
142 E 73100	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 73300	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 73400	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 76100	---	---	0.00	0.00	0.00	0.00	0.00	0.00
142 E 99100	---	---	55,436.00	57,951.73	0.00	2,217.97	0.00	55,733.76
142 -	---	---	1,414,728.00	1,589,938.75	110,735.30	615,503.20	69,251.17	905,184.38

Fnd T Acct	Obj	Prj	Loc	Prq	Acct	2024-25	2024-25	2024-25	December	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	48,451.80	285,647.55	367,977.45	
143 R	43522	---	---	---	Lunch Payments-Adults	60,000.00	0.00	60,000.00	3,998.50	24,167.00	35,833.00	
143 R	43523	---	---	---	Income From Breakfast	121,500.00	0.00	121,500.00	8,583.05	52,558.10	68,941.90	
143 R	43525	---	---	---	Ala Carte Sales	185,000.00	0.00	185,000.00	14,390.50	110,970.50	74,029.50	
143 R	43546	---	---	---	Contract for Food Services w/	40,000.00	0.00	40,000.00	2,979.45	18,564.30	21,435.70	
143 R	43990	---	---	---	Other Charges For Services	75,000.00	0.00	75,000.00	4,335.44	28,772.31	46,227.69	
143 R	44530	---	---	---	Sale of Equipment	300.00	0.00	300.00	330.00	740.00	-440.00	
143 R	44560	---	---	---	Damage Recovered from Individu	0.00	0.00	0.00	0.00	0.00	0.00	
143 R	44570	---	---	---	Contributions & Gifts	0.00	0.00	0.00	0.00	0.00	0.00	
143 R	44990	---	---	---	Other Local Revenue	0.00	0.00	0.00	2,240.18	14,565.65	-14,565.65	
143 R	46520	---	---	---	School Food Service	16,473.00	0.00	16,473.00	0.00	0.00	16,473.00	
143 R	46980	---	---	---	Other State Grants	0.00	0.00	0.00	0.00	0.00	0.00	
143 R	47111	---	---	---	USDA School Lunch Program	986,125.00	0.00	986,125.00	71,084.16	419,785.85	566,339.15	
143 R	47112	---	---	---	USDA Commodities	164,868.00	0.00	164,868.00	0.00	0.00	164,868.00	
143 R	47113	---	---	---	Breakfast	306,349.00	0.00	306,349.00	22,478.83	134,125.79	172,223.21	
143 R	47114	---	---	---	USDA Other	140,000.00	0.00	140,000.00	18,694.38	70,143.30	69,856.70	
143 R	47115	---	---	---	USDA Food Service Equipment Gr	0.00	0.00	0.00	0.00	13,695.06	-13,695.06	
143 R	47590	---	---	---	Other Federal Through State	0.00	0.00	0.00	0.00	0.00	0.00	
143 -		---	---	---	Food Service	2,749,240.00	0.00	2,749,240.00	197,566.29	1,173,735.41	1,575,504.59	

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	December	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	199,798.95	1,159,236.16	642,302.10	989,645.74		
143	E	73300	---	---	-----	---	Community Service	0.00	0.00	0.00	0.00	0.00	0.00		
143	-	-----	---	---	-----	---	Food Service	2,791,184.00	2,791,184.00	199,798.95	1,159,236.16	642,302.10	989,645.74		

Fnd T Acct Obj Prj Loc Prg Acct	2024-25	2024-25	2024-25	December 2024-25	2024-25	Uncollected	
	Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
146	Community Service (MAC)						
146 R 43581 --- --- --- --- ---	Community Services Fees	1,626,907.00	0.00	1,626,907.00	77,580.51	601,402.77	1,025,504.23
146 R 43584 --- --- --- --- ---	Registration Fees-School Year	29,615.00	0.00	29,615.00	270.00	22,940.00	6,675.00
146 R 43585 --- --- --- --- ---	Registration Fees-Summer	12,125.00	0.00	12,125.00	0.00	0.00	12,125.00
146 R 43990 --- --- --- --- ---	Other Charges For Services	300.00	0.00	300.00	0.00	3,665.19	-3,365.19
146 R 44120 --- --- --- --- ---	Lease/Rentals	0.00	0.00	0.00	0.00	0.00	0.00
146 R 44170 --- --- --- --- ---	Miscellaneous Refunds	47,000.00	0.00	47,000.00	0.00	0.00	47,000.00
146 R 44530 --- --- --- --- ---	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00
146 R 44570 --- --- --- --- ---	Contributions & Gifts	0.00	0.00	0.00	936.00	936.00	-936.00
146 R 44990 --- --- --- --- ---	Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00
146 R 46590 --- --- --- --- ---	Other State Education Funds	80,000.00	0.00	80,000.00	1,843.36	1,843.36	78,156.64
146 R 47590 --- --- --- --- ---	Other Federal Through State	0.00	0.00	0.00	0.00	0.00	0.00
146 - --- --- --- --- ---	Community Service (MAC)	1,795,947.00	0.00	1,795,947.00	80,629.87	630,787.32	1,165,159.68

Fnd	T	Acct	Obj	Prj	Loc	Prq	Acct	2024-25	2024-25	December	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	141,718.91	819,891.45	11,304.90	957,290.65		
146	E	99100	---	---	-----	---	Operating Transfer	0.00	0.00	0.00	0.00	0.00	0.00		
146	-	-----	---	---	-----	---	Community Service (MAC)	1,788,487.00	1,788,487.00	141,718.91	819,891.45	11,304.90	957,290.65		

Fnd T Acct	Obj Prj Loc	Prg Acct	2024-25	2024-25	2024-25	December 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	390,377.98	698,849.57	7,162,232.43
156 R 40620	---	---	---	---	---	---	---	---
		Prior Year Property Tax	45,000.00	0.00	45,000.00	-15,067.87	-9,750.14	54,750.14
156 R 40630	---	---	---	---	---	---	---	---
		Interest & Penalty	10,500.00	0.00	10,500.00	1,230.11	3,034.49	7,465.51
156 R 40640	---	---	---	---	---	---	---	---
		Pick-Up Taxes	25,000.00	0.00	25,000.00	1,984.41	6,976.89	18,023.11
156 R 44110	---	---	---	---	---	---	---	---
		Interest Earned	50,000.00	0.00	50,000.00	453.76	25,818.45	24,181.55
156 R 44990	---	---	---	---	---	---	---	---
		Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00
156 R 49800	---	---	---	---	---	---	---	---
		Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
156 -	-----	-----	-----	-----	-----	-----	-----	-----
		Debt Service	7,991,582.00	0.00	7,991,582.00	378,978.39	724,929.26	7,266,652.74

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	2024-25	2024-25	December	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	7,579.20	13,988.01	0.00	144,487.99	
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	2,272,613.75	0.00	2,272,614.25	
156	E	82330	---	---	-----	---	Other Debt Service	1,500.00	1,500.00	0.00	900.00	0.00	600.00	
156	-	-----	---	---	-----	---	Debt Service	8,355,204.00	8,355,204.00	7,579.20	2,287,501.76	0.00	6,067,702.24	

Fnd T	Acct	Obj	Prj	Loc	Prq	Acct	2024-25	2024-25	2024-25	December	2024-25	2024-25	Uncollected
							Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
177						Capital Projects							
177 R	40210	---	---	-----	---	Local Option Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177 R	40390	---	---	-----	---	Other Statutory Local Tax	600,000.00	0.00	600,000.00	0.00	215,203.33	384,796.67	
177 R	44110	---	---	-----	---	Interest Earned	401,500.00	0.00	401,500.00	3,525.01	384,915.01	16,584.99	
177 R	44530	---	---	-----	---	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	
177 R	44540	---	---	-----	---	Sale of Property	8,000,000.00	0.00	8,000,000.00	1,638,015.00	1,638,015.00	6,361,985.00	
177 R	44570	---	---	-----	---	Contributions & Gifts	0.00	0.00	0.00	0.00	0.00	0.00	
177 R	44990	---	---	-----	---	Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	
177 R	46530	---	---	-----	---	Energy Efficient Schools Grant	0.00	0.00	0.00	0.00	0.00	0.00	
177 R	48130	---	---	-----	---	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	
177 R	49100	---	---	-----	---	Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00	
177 -		-----	---	-----	---	Capital Projects	9,001,500.00	0.00	9,001,500.00	1,641,540.01	2,238,133.34	6,763,366.66	

Fnd	T	Acct	Obj	Prj	Loc	Prj	Acct	2024-25	2024-25	December 2024-25	2024-25	Encumbered	Unencumbered
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance
177							Capital Projects						
177	E	81300	---	---	-----	---	Education Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
177	E	82130	---	---	-----	---	Principal	0.00	0.00	0.00	0.00	0.00	0.00
177	E	82230	---	---	-----	---	Interest	0.00	0.00	0.00	0.00	0.00	0.00
177	E	82330	---	---	-----	---	Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
177	E	91300	---	---	-----	---	Education Capital Projects	16,404,062.00	16,404,062.00	1,382,223.47	10,664,460.95	4,719,021.31	1,020,579.74
177	E	99100	---	---	-----	---	Operating Transfer	0.00	0.00	0.00	0.00	0.00	0.00
177	-	-----	---	---	-----	---	Capital Projects	16,404,062.00	16,404,062.00	1,382,223.47	10,664,460.95	4,719,021.31	1,020,579.74

<u>Fnd T Acct</u>	<u>Obj</u>	<u>Prj</u>	<u>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>December</u> <u>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	1,128,394.83	85,151,853.83	6,829,394.46	20,653,057.81	64,498,796.02

Number of Accounts: 384

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

<u>Fnd T Acct</u>	<u>Obj</u>	<u>Prj</u>	<u>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>December 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	96,389,642.83	6,978,112.81	41,884,984.60	6,374,706.11	48,129,952.12

Number of Accounts: 4910

\*\*\*\*\* 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	684,031	\$ 31,706	\$ 36,704	-2.2%	7.7%	4.9%	1.8%
Nov	Aug	606,729	586,419	638,368	697,116	\$ 58,748	\$ 95,452	-3.3%	8.9%	9.2%	3.6%
Dec	Sept	637,185	597,545	645,418	684,296	\$ 38,878	\$ 134,330	-6.2%	8.0%	6.0%	4.1%
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	-						
<b>ADA Adjustment</b>		(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	-						
<b>Total YTD</b>		<b>\$ 6,819,057</b>	<b>\$ 7,685,116</b>	<b>\$ 7,880,163</b>	<b>\$ 3,416,599</b>	<b>\$ 134,330</b>					

**FY 2024-2025 Budgeted Total** \$ 7,900,000

**Actual Over (Under) Budget** \$ (4,483,401)

**% of Budget Received YTD** 43.2%

**ADA Adjustment (Sales Tax)**

19-20	-67,495
20-21	-306,074
21-22	-763,167
22-23	287,134
23-24	-107,591

**4.205 ENROLLMENT IN ADVANCED COURSES – *1<sup>st</sup> Reading***

Revisions follow updates to the program from our Administrative Honors Committee, with slight adjustments to the policies and procedures for the Honors Program this fall.

As a result, the Honors Program Guidelines and its corresponding Board Policy have been updated.

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in November</b>	Descriptor Term:  <b>Enrollment in Advanced Courses</b>	Descriptor Code: <b>4.205</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>4.205</b>	Issued: <b>06/10/24</b>

## 1 *General*

2 All eligible students in grades 5-8 may participate in the **FSD** Honors Program.<sup>1</sup>

- 3 1. Due to the limited number of students per grade level at Poplar Grove Middle School, honors  
4 students may be clustered in differentiated classrooms but efforts will be made to avoid clustering  
5 when possible.
- 6 2. The Honors Program consists of the following classes: English/Language Arts in grades 5- 8,  
7 Science in grades 6-8, Math in grades 5-7, Algebra I in grades 7-8, Geometry in grade 8, world  
8 language in grades 7-8 (**2-year course for French I or Spanish I**), Introduction to Aerospace in  
9 grade 8, and Computer Science in grade 8.
- 10 3. The winter benchmark assessments for **iReady Reading** and iReady Math are used as the qualifying  
11 assessments for Honors classes. iReady Reading is also used for the qualifying scores for honors  
12 Science. Rising 7th and 8th graders take the Iowa Algebra Aptitude Test (IAAT), in order to be  
13 considered for Algebra I or Honors Math. Rising 7th graders take the Modern Language Aptitude  
14 Test – Elementary (MLAT-E), in order to be considered for World Language (Spanish or French)  
15 beginning in 7th grade. TCAP scores from the previous school year are also used as qualifying  
16 assessments in ELA, Math, and Science (see number 8 for more details).
- 17 4. The winter benchmark assessments, consisting of reading and math, will be offered to rising 4th  
18 through 8th graders in May of each year. To ensure sufficient time for scheduling and parent  
19 reconsideration requests, scores from the winter benchmark tests will determine Honors admission.  
20 The IAAT will be offered to rising 7th and 8th graders in February of each year. The IAAT must  
21 be taken by the student during the calendar year he/she wishes to be considered for Honors.
- 22 5. For students who are new to the district, school personnel will gather state or district assessment  
23 data from their previous school, if possible. If the scores are unavailable or cannot be interpreted in  
24 a manner consistent with the FSD benchmark tests, iReady Reading and iReady Math will be  
25 administered at the start of the school year and used as the qualifying measure. New students who  
26 wish to enroll in Algebra I or World Language will take the appropriate assessment(s)—IAAT or  
27 MLAT-E—at the beginning of the school year.
- 28 6. **Any district-selected Honors entry test (IAAT for Algebra I placement)** is offered free of charge to  
29 students. A letter will be sent home prior to the administration of the test for parents to opt out their  
30 child, if they choose to do so. **All state-mandated tests (TCAP, iReady benchmarks in ELA and**

1 Math) are always free of charge to students, but the state does not allow any opt-out option for  
2 these assessments.

3 7. Upon receipt of the results from the IAAT, qualifying scores for each grade level cohort are  
4 determined by the Administrative Honors Committee. The committee evaluates the performance of  
5 current FSD test-takers and determines a **minimum** qualifying score annually. Cut scores may  
6 differ for each subject and may vary from year to year. Students may participate in every subject in  
7 which the score requirements are met.

8 8. Rising 5th—8th grade students are eligible to participate in the FSD Honors Program if they meet  
9 one of the four criteria listed below:

- 10
- 11 • Made the required qualifying cut score on the assessment appropriate for the grade level and  
12 subject area. Students scoring at the 90th percentile on the winter iReady Reading test will  
13 qualify for Honors ELA and Science. Students scoring at the 90th percentile on the winter  
14 iReady Math test will qualify for Honors Math. Students scoring at the 90th percentile or above  
15 on the prior year's subject area TCAP test (ELA, Math, Science) will qualify for an Honors  
16 class in those subjects. Administrators have the flexibility to place, with a parent's permission,  
17 a student in an Honors class for which the student scored at the *Exceeded Expectations*  
18 performance level on the most recent TCAP subject area test, given that the student would  
19 automatically qualify for this Honors class in the following year.
- 20 • Maintained passing grades in 5th grade Honors classes and automatically advanced to the same  
21 Honors classes in 6th grade OR maintained passing grades in 7th grade Honors classes and  
22 automatically advanced to the same Honors classes in 8th grade.
- 23 • Placement is validated by evidence collected on the Honors Reconsideration Form (see #10 and  
24 #11 below) and agreed to by the parent and administrator.
- 25 • Space is available for families who have completed the Honors Reconsideration Form. If the  
26 form was received after the deadline, there may be a waiting list based on the school's space in  
27 Honors classes.

28 9. Parents and students will be notified by mail concerning their status for participation in the Honors  
29 Program. Students currently enrolled in Honors ELA and Math classes in 5th grade will  
30 automatically qualify for these classes next year, assuming they maintain the necessary grade  
31 requirements for the remainder of the school year. Students currently enrolled in Honors ELA,  
32 Honors Science, and World Language (French I-A or Spanish I-A) in 7th grade will automatically  
33 qualify for these classes next year, assuming they maintain the necessary grade requirements for  
34 the remainder of the school year. All rising 7<sup>th</sup> grade students must requalify for all Honors classes,  
35 due to the rigor of middle school coursework. Parents may choose to opt out of their child's  
36 participation in Honors classes by completing the Honors Opt Out Form included in the mailing.  
37 This Honors Opt Out Form should be sent to the child's upcoming school. An administrator will  
38 review the opt out requests and will automatically unenroll students in the Honors classes for  
39 which parents indicated on the form.

40

41 10. If a student does not qualify for the Honors Program via the qualifying cut score on the appropriate  
42 assessment, the parent will receive access to the online Honors Reconsideration Form. Parents may  
43 submit the form to the upcoming school, in order to request that their child be reconsidered in one

- 1 Honors class per school year. The request will only be granted if the data collected on the Honors  
2 Reconsideration Form validates this placement for the child and if space is available. The Honors  
3 Reconsideration Forms will be available on the FSD website.
- 4 11. Upon receipt of the Honors Program Reconsideration Form, the following steps will be taken:
- 5 • Data from the spring iReady Reading and iReady Math **benchmark** assessments will be  
6 recorded and analyzed by the school administrator reviewing the reconsideration request. **In**  
7 **addition, if a student scores at or above the 90<sup>th</sup> percentile on a spring benchmark test, a parent**  
8 **may complete a second Honors reconsideration request for an additional Honors class. The**  
9 **second reconsideration request is validated by the spring benchmark being at or above the 90<sup>th</sup>**  
10 **percentile for the requested course.**
  - 11 • The school administrator will analyze the teacher perceived rate of learning (TPRL) traits from  
12 the previous year's teachers, along with any other available data for the student from the  
13 previous school year. **Teacher recommendations are not included in this process, due to the**  
14 **subjectivity of such determinations.**
  - 15 • The principal and parent will discuss the above data and will make a shared decision related to  
16 the student being enrolled in Honors classes, if there is available space. Additionally, the Parent  
17 Commitment Form will be discussed to ensure a full understanding of the academic  
18 expectations of the program. If placement in Honors classes occurs, the parent will sign the  
19 Parent Commitment Form, and the student will be placed in the appropriate Honors class.
- 20 12. Parents may complete the Honors Reconsideration Form for any Honors class with the exception of  
21 Algebra I for 7th graders. Parents should submit one (1) Honors reconsideration request per school  
22 year in a **selected** subject area, based on the strengths and interests of their child. **However, a parent**  
23 **may complete a second Honors reconsideration request for an additional Honors class, if one**  
24 **reconsideration is validated by the spring benchmark being at or above the 90th percentile, as noted**  
25 **above in #11.** Otherwise, additional Honors reconsideration requests will not be granted, but  
26 parents may submit an additional Honors reconsideration request in the subsequent school year.  
27 Also, students may qualify for new Honors classes in any school year. The Honors Program  
28 Reconsideration Form will be used to evaluate data collected from the following sources: TCAP,  
29 **iReady**, and teacher perceived rate of learning (TPRL).
- 30 13. If a student does not qualify for an honors class via the qualifying cut score on the appropriate  
31 assessment or through the reconsideration process, parents may request to be on the school's  
32 waiting list for Honors classes. Please submit this request in writing to either the principal or the  
33 assistant principal at the appropriate school.
- 34 14. Students who meet the TN standards as a student who is Intellectually Gifted do not automatically  
35 qualify for the Honors Program. If an Intellectually Gifted student does not meet the qualifying  
36 score for honors, it is the eligibility team's responsibility to determine whether or not an honors  
37 class is the most appropriate placement.
- 38 15. Prior to participating in the Honors Program the first time, parents of eligible students should  
39 attend a virtual or in-person Honors meeting with a school administrator or review the presentation  
40 materials posted online. If a parent does not attend the official meeting, he/she should contact the  
41 school to make other arrangements for Honors Program orientation. The principal will inform

1 parents of the common characteristics—strengths and problems/challenges—of academically  
2 talented students as well as the implications for future coursework for students who participate in  
3 the Honors Program. Having this information will assist parents in making good decisions about  
4 whether this rigorous program is the most appropriate placement for their child, realizing that in a  
5 challenging program of this nature, students may not always earn a grade of A or B on every  
6 assignment. While student performance may vary in Honors classes, standards of performance for  
7 the Honors Program itself cannot waiver.

8 16. Parents of students participating in the Honors Program will be required to sign a new Parent  
9 Commitment Form each year, agreeing to maintain the standards of the Honors Program. This  
10 Parent Commitment Form will be sent to parents at the beginning of the new school year via a  
11 digital form. In addition, the Parent Commitment Form will be posted online.

12 17. Students must maintain a quarterly grade of 70 or above in each Honors class, in order to remain in  
13 these classes. Students who score below a 70 in an Honors class will be exited from this Honors  
14 class for the remainder of the school year and rescheduled into a general education class for this  
15 subject. Students who exited an Honors class will be eligible for requalification in the subsequent  
16 school year, but they will not automatically advance in this Honors class due to failure to maintain  
17 the minimum grade requirement. (Automatic advancement in Honors only occurs from 5th to 6th  
18 grades and from 7th to 8th grades.)

19  
20 18. When a student has difficulty in an Honors class, it is important to determine if Honors is the most  
21 appropriate placement for the student. The following steps will be taken:

- 22 • If any student earns a grade below an 80% average (81% for high school credit classes) on  
23 his/her quarterly progress report, the classroom teacher will contact the parent to share the  
24 reason for the grade and a reminder of the quarterly grade requirement that a student  
25 maintain a passing (70 and above) grade.
- 26 • The parent may contact a teacher or administrator at any time if they have questions about  
27 their child's academic progress and performance in an Honors class.
- 28 • If the student does not make the expected improvement by the end of nine weeks as indicated  
29 by a grade of 70% or higher on his/her report card for the quarter grade, the student will be  
30 exited from the program and rescheduled into a differentiated general education class.

31 19. The FSD Honors Program Guidelines will be placed on the website and reviewed with teachers  
32 at the beginning of each school year. Teachers are expected to communicate with families if a  
33 student is struggling in their Honors classes.

## 34 **HIGH SCHOOL COURSES TAKEN FOR CREDIT IN MIDDLE SCHOOL**

35 High school courses offered in the FSD include Algebra I, Geometry, French I (A-B), Spanish I (A-B),  
36 and Computer Science. Credit for the successful completion of these courses is granted by Williamson  
37 County Schools (WCS).

1 FSD students enrolled in high school courses will be subject to the Williamson County Board of  
 2 Education’s Policy #4.600 Report Cards and Grading Systems. The following grading scale will be  
 3 used:

Grade	Grade Range
A	91-100
B	81-90
C	72-80
D	70-71
F	Below 70

4 In accordance with WCS Board of Education Policy #4.6051 Credit Requirements for Graduation,  
 5 FSD students entering into Williamson County Schools will receive high school credit by (1) passing  
 6 (grade 70 or above) both semesters of the course. Algebra I and Geometry students will take the TCAP  
 7 End of Course assessment. Currently, TCAP assessment grades may count up to 15% of a student’s  
 8 final spring semester grade for the course if the additional score increases the student’s grade. Students  
 9 enrolled in Spanish I and French I will take a final exam developed in conjunction with World  
 10 Language teachers in Williamson County Schools. Currently, the final exam grade may count up  
 11 to 15% of the student’s final grade for the course. Final course grades will be recorded as Credit or No  
 12 Credit with no grade point average (GPA) value. There is not an option to refuse the credit.

13 All FSD middle school courses that may count as credit for high school are taught at an honors level  
 14 and are subject to all criteria of an honors level course. FSD students must maintain a passing  
 15 grade average (70 or above) on their report card, as they must pass both semesters to receive credit.  
 16 After completing all requirements of an honors level course, these courses will count towards the  
 17 Williamson County Honors Diploma. (WCS Policy #4.6051 Credit Requirements for Graduation,  
 18 4.60511 Graduation with Honors or Distinction).

19 High school credit courses also abide by the following state board policy (SBE policy 2.103(V)(3)(c)):

20 **Per state policy,** students enrolled in courses with End of Course (EOC) examinations may not  
 21 withdraw from such courses after being enrolled in the course for at least twenty-five percent (25%) of  
 22 the instructional days in the course. **As such, if any student enrolled in an EOC math course is not**  
 23 **meeting expectations, schedule changes should be made by the end of the first quarter. Otherwise, the**  
 24 **student must remain in the course for the full school year.**

25 Although the successful completion of Algebra I and Geometry in middle school will count towards a  
 26 student’s high school math credits for graduation, a student must still take **three or** four years of math

1 during high school. Parents should understand clearly that students taking high school levels of math in  
2 middle school (Algebra I and Geometry) are still required to have at least four math credits by the end  
3 of high school.

4 **Please note:** Successful completion of the two-year world language course (French I or Spanish I) in  
5 middle school will count for one year of the two-year requirement for high school graduation. Both  
6 years of this course (French I-A in 7th/French I-B in 8th; Spanish I-A in 7th/Spanish I-B in 8th) must  
7 be completed for a student to receive high school credit. For students who will be attending a four-year  
8 higher education institution following high school, two additional years of world language in the high  
9 school setting are highly recommended.

10 The principal of each school shall have the authority to require additional criteria for the enrollment in  
11 advanced courses to fit the needs of the students within the school.

### 12 **Honors Reconsideration Request Form**

13 This form is to be completed by a parent or guardian who makes a request for his/her child to be placed  
14 in an Honors Program class, even though the child has not met the qualifying criteria for the specific  
15 class.

### 16 **Honors Opt Out Form**

17 This form is to be completed by a parent or guardian who makes a request for his/her child to NOT be  
18 placed in specific classes in the Honors Program, even though the child has met the qualifying criteria  
19 for those classes.

### 20 **NOTIFICATION<sup>1</sup>**

21 Parent(s)/guardian(s) shall be provided written notification of a student's eligibility to enroll in  
22 advanced courses. The notification shall state that a student will remain enrolled in the course unless  
23 the parent/guardian timely submits a written request for removal. The Director of Schools shall  
24 determine the deadline to submit the request for removal.

25 Students may also be removed from an advanced course if the student's teacher determines that the  
26 student should be removed based on performance after thirty (30) days of instruction and the principal  
27 approves the request to remove the student.

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#### Legal References

1. [TCA 49-6-1012; State Board of Education Policy 3.301](#)

# Franklin Special Board of Education

Monitoring:  <b>Review: Annually, in November</b>	Descriptor Term:  <b>Enrollment in Advanced Courses</b>	Descriptor Code: <b>4.205</b>	Issued Date: <b>06/10/24</b>
		Rescinds: <b>4.205</b>	Issued: <b>08/09/21</b>

1 *General*

2 All eligible students in grades 5-8 may participate in the FSSD Honors Program.<sup>1</sup>

- 3 1. Due to the limited number of students per grade level at Poplar Grove Middle School, honors  
 4 students may be clustered in differentiated classrooms but efforts will be made to avoid clustering  
 5 when possible.
- 6 2. The Honors Program consists of the following classes: English/Language Arts in grades 5- 8,  
 7 Science in grades 6-8, Math in grades 5-7, Algebra I in grades 7-8, Geometry in grade 8, World  
 8 Language in grades 7-8, Introduction to Aerospace in grade 8, and Computer Science in grade 8.
- 9 3. The winter benchmark assessments for iReady/STAR Reading and iReady Math are used as the  
 10 qualifying assessments for Honors classes. iReady/STAR Reading is also used for the qualifying  
 11 scores for honors Science. Rising 7th and 8th graders take the Iowa Algebra Aptitude Test (IAAT),  
 12 in order to be considered for Algebra I or Honors Math. Rising 7th graders take the Modern  
 13 Language Aptitude Test – Elementary (MLAT-E), in order to be considered for World Language  
 14 (Spanish or French) beginning in 7th grade. TCAP scores from the previous school year are also  
 15 used as qualifying assessments in ELA, Math, and Science (see number 8 for more details).
- 16 4. The winter benchmark assessments, consisting of reading and math, will be offered to rising 4th  
 17 through 8th graders in May of each year. To ensure sufficient time for scheduling and parent  
 18 reconsideration requests, scores from the winter benchmark tests will determine Honors admission.  
 19 The IAAT will be offered to rising 7th and 8th graders in February of each year. The MLAT-E will  
 20 be offered to rising 7th graders in February of each year as well. The IAAT and MLAT-E must be  
 21 taken by the student during the calendar year he/she wishes to be considered for Honors.
- 22 5. For students who are new to the district, school personnel will gather state or district assessment  
 23 data from their previous school, if possible. If the scores are unavailable or cannot be interpreted in  
 24 a manner consistent with the FSSD benchmark tests, iReady/STAR Reading and iReady Math will  
 25 be administered at the start of the school year and used as the qualifying measure. New students  
 26 who wish to enroll in Algebra I or World Language will take the appropriate assessment(s)—IAAT  
 27 or MLAT-E—at the beginning of the school year.
- 28 6. The Honors entry tests (IAAT and/or MLAT-E) are offered free of charge to students. A letter will  
 29 be sent home prior to the administration of these tests for parents to opt out their child, if they  
 30 choose to do so.

- 1 7. Upon receipt of the results from the IAAT and MLAT-E, qualifying scores for each grade level  
2 cohort are determined by the Administrative Honors Committee. The committee evaluates the  
3 performance of current FSSD test-takers and determines a qualifying score annually. Cut scores  
4 may differ for each subject and may vary from year to year. Students may participate in every  
5 subject in which the score requirements are met.
- 6 8. Rising 5th—8th grade students are eligible to participate in the FSSD Honors Program if they meet  
7 one of the four criteria listed below:  
8
- 9 • Made the required qualifying cut score on the assessment appropriate for the grade level and  
10 subject area. Students scoring at the 90th percentile on the winter iReady/STAR Reading test  
11 will qualify for Honors ELA and Science. Students scoring at the 90th percentile on the winter  
12 iReady Math test will qualify for Honors Math. Students scoring at the 90th percentile or above  
13 on a subject are TCAP test (ELA, Math, Science) will qualify for an Honors class in those  
14 subjects.
  - 15 • Maintained passing grades in 5th grade Honors classes and automatically advanced to the same  
16 Honors classes in 6th grade OR maintained passing grades in 7th grade Honors classes and  
17 automatically advanced to the same Honors classes in 8th grade.
  - 18 • Placement is validated by evidence collected on the Honors Reconsideration Form (see #10 and  
19 #11 below) and agreed to by the parent and administrator.
  - 20 • Space is available for families who have completed the Honors Reconsideration Form. If the  
21 form was received after the deadline, there may be a waiting list based on the school's space in  
22 Honors classes.
- 23 9. Parents and students will be notified by mail concerning their status for participation in the Honors  
24 Program. Students currently enrolled in Honors ELA and Math classes in 5th grade will  
25 automatically qualify for these classes next year, assuming they maintain the necessary grade  
26 requirements for the remainder of the school year. Students currently enrolled in Honors ELA,  
27 Honors Science, and World Language (French I-A or Spanish I-A) in 7th grade will automatically  
28 qualify for these classes next year, assuming they maintain the necessary grade requirements for  
29 the remainder of the school year. All rising 7<sup>th</sup> grade students must requalify for all Honors classes,  
30 due to the rigor of middle school coursework. Parents may choose to opt out of their child's  
31 participation in Honors classes by completing the Honors Opt Out Form included in the mailing.  
32 This Honors Opt Out Form should be sent to the child's upcoming school. An administrator will  
33 review the opt out requests and will automatically unenroll students in the Honors classes for  
34 which parents indicated on the form.  
35
- 36 10. If a student does not qualify for the Honors Program via the qualifying cut score on the appropriate  
37 assessment, the parent will receive access to the online Honors Reconsideration Form. Parents may  
38 submit the form to the upcoming school, in order to request that their child be reconsidered in one  
39 Honors class per school year. The request will only be granted if the data collected on the Honors  
40 Reconsideration Form validates this placement for the child and if space is available. The Honors  
41 Reconsideration Forms will be available on the FSSD website.
- 42 11. Upon receipt of the Honors Program Reconsideration Form, the following steps will be taken:

- 1 • Data from the spring iReady/STAR Reading and iReady Math assessments will be recorded  
2 and analyzed by the school administrator reviewing the reconsideration request.
- 3 • The school administrator will analyze the teacher perceived rate of learning (TPRL) traits from  
4 the previous year's teachers, along with any other available data for the student from the  
5 previous school year.
- 6 • The principal and parent will discuss the above data and will make a shared decision related to  
7 the student being enrolled in Honors classes, if there is available space. Additionally, the Parent  
8 Commitment Form will be discussed to ensure a full understanding of the academic  
9 expectations of the program. If placement in Honors classes occurs, the parent will sign the  
10 Parent Commitment Form, and the student will be placed in the appropriate Honors class.
- 11 12. If a student does not qualify for an honors class via the qualifying cut score on the appropriate  
12 assessment or through the reconsideration process, parents may request to be on the school's  
13 waiting list for Honors classes. Please submit this request in writing to either the principal or the  
14 assistant principal at the appropriate school.
- 15  
16 13. Parents may complete the Honors Reconsideration Form for any Honors class with the exception of  
17 Algebra I for 7th graders.
- 18 14. Students who meet the TN standards as a student who is Intellectually Gifted do not automatically  
19 qualify for the Honors Program. If an Intellectually Gifted student does not meet the qualifying  
20 score for honors, it is the eligibility team's responsibility to determine whether or not an honors  
21 class is the most appropriate placement. The Honors Program Reconsideration Form will be used  
22 to evaluate data collected from the following sources: TCAP, STAR, iReady (Reading and Math),  
23 and teacher perceived rate of learning (TPRL).
- 24 15. Prior to participating in the Honors Program the first time, parents of eligible students should  
25 attend a virtual or in-person Honors meeting with a school administrator or review the presentation  
26 materials posted online. If a parent does not attend the official meeting, he/she should contact the  
27 school to make other arrangements for Honors Program orientation. The principal will inform  
28 parents of the common characteristics—strengths and problems/challenges—of academically  
29 talented students as well as the implications for future coursework for students who participate in  
30 the Honors Program. Having this information will assist parents in making good decisions about  
31 whether this rigorous program is the most appropriate placement for their child, realizing that in a  
32 challenging program of this nature, students may not always earn a grade of A or B on every  
33 assignment. While student performance may vary in Honors classes, standards of performance for  
34 the Honors Program itself cannot waiver.
- 35 16. Parents of students participating in the Honors Program will be required to sign a new Parent  
36 Commitment Form each year, agreeing to maintain the standards of the Honors Program. **This**  
37 Parent Commitment Form will be sent to parents at the beginning of the new school year via a  
38 digital form. In addition, the Parent Commitment Form will be posted online.
- 39 17. Students must maintain a quarterly grade of 70 or above in each Honors class, in order to remain in  
40 these classes. Students who score below a 70 in an Honors class will be exited from this Honors  
41 class for the remainder of the school year and rescheduled into a general education class for this

1 subject. Students who exited an Honors class will be eligible for requalification in the subsequent  
 2 school year, but they will not automatically advance in this Honors class due to failure to maintain  
 3 the minimum grade requirement. (Automatic advancement in Honors only occurs from 5th to 6th  
 4 grades and from 7th to 8th grades.)

5  
 6 18. When a student has difficulty in an Honors class, it is important to determine if Honors is the most  
 7 appropriate placement for the student. The following steps will be taken:

- 8 • If any student earns a grade below an 80% average (81% for high school credit classes) on  
 9 his/her quarterly progress report, the classroom teacher will contact the parent to share the  
 10 reason for the grade and a reminder of the quarterly grade requirement that a student  
 11 maintain a passing (70 and above) grade.
- 12 • The parent may contact a teacher or administrator at any time if they have questions about  
 13 their child’s academic progress and performance in an Honors class.
- 14 • If the student does not make the expected improvement by the end of nine weeks as indicated  
 15 by a grade of 70% or higher on his/her report card for the quarter grade, the student will be  
 16 exited from the program and rescheduled into a differentiated general education class.

17 19. The FSSD Honors Program Guidelines will be placed on the website and reviewed with teachers  
 18 at the beginning of each school year. Teachers are expected to communicate with families if a  
 19 student is struggling in their Honors classes.

20 **HIGH SCHOOL COURSES TAKEN FOR CREDIT IN MIDDLE SCHOOL**

21 High school courses offered in the FSSD include Algebra I, Geometry, French I (A-B), Spanish I (A-  
 22 B), and Computer Science (FMS only). Credit for the successful completion of these courses is granted  
 23 by Williamson County Schools (WCS).

24 FSSD students enrolled in high school courses will be subject to the Williamson County Board of  
 25 Education’s Policy #4.600 Report Cards and Grading Systems. The following grading scale will be  
 26 used:

Grade	Grade Range
A	91-100
B	81-90
C	72-80
D	70-71
F	Below 70

27 In accordance with WCS Board of Education Policy #4.6051 Credit Requirements for Graduation,  
 28 FSSD students entering into Williamson County Schools will receive high school credit by (1) passing

1 (grade 70 or above) both semesters of the course. Algebra I and Geometry students will take the TCAP  
2 End of Course assessment. Currently, TCAP assessment grades may count up 15% of a student's final  
3 spring semester grade for the course if the additional score increases the student's grade. Students  
4 enrolled in Spanish I and French I will take a final exam developed in conjunction with World  
5 Language teachers in Williamson County Schools. Currently, the final exam grade may count up  
6 to 15% of the student's final grade for the course. Final course grades will be recorded as Credit or No  
7 Credit with no grade point average (GPA) value. There is not an option to refuse the credit.

8 All FSSD middle school courses that may count as credit for high school are taught at an honors level  
9 and are subject to all criteria of an honors level course. FSSD students must maintain a passing  
10 grade average (70 or above) on their report card, as they must pass both semesters to receive credit.  
11 After completing all requirements of an honors level course, these courses will count towards the  
12 Williamson County Honors Diploma. (WCS Policy #4.6051 Credit Requirements for Graduation,  
13 4.60511 Graduation with Honors or Distinction).

14 High school credit courses also abide by the following state board policy (SBE policy 2.103(V)(3)(c)):

15 Students enrolled in courses with End of Course examinations may not withdraw from such courses  
16 after being enrolled in the course for at least twenty-five percent (25%) of the instructional days in the  
17 course.

18 If we have students in an enrolled HS course that are not meeting expectations, schedule changes  
19 should be made by the end of the first quarter.

20 Although the successful completion of Algebra I and Geometry in middle school will count towards a  
21 student's high school math credits for graduation, a student must still take four years of math during  
22 high school. Parents should understand clearly that students taking high school levels of math in  
23 middle school (Algebra I and Geometry) are still required to take four additional math courses  
24 different from those taken in middle school.

25 ***Please note:*** Successful completion of one year of World Language in middle school will count  
26 towards the two-year requirement for high school graduation. For students who will be attending a  
27 four-year higher education institution following high school, two additional years of World Language  
28 in the high school setting are highly recommended.

29 The principal of each school shall have the authority to require additional criteria for the enrollment in  
30 advanced courses to fit the needs of the students within the school.

### 31 **Honors Reconsideration Request Form**

32 This form is to be completed by a parent or guardian who makes a request for his/her child to be placed  
33 in the Honors Program, even though the child has not met the qualifying criteria for the specific class.

## 1 Honors Opt Out Form

2 This form is to be completed by a parent or guardian who makes a request for his/her child to NOT be  
3 placed in specific classes in the Honors Program, even though the child has met the qualifying criteria  
4 for those classes.

### 5 NOTIFICATION<sup>1</sup>

6 Parent(s)/guardian(s) shall be provided written notification of a student's eligibility to enroll in  
7 advanced courses. The notification shall state that a student will remain enrolled in the course unless  
8 the parent/guardian timely submits a written request for removal. The Director of Schools shall  
9 determine the deadline to submit the request for removal.

10 Students may also be removed from an advanced course if the student's teacher determines that the  
11 student should be removed based on performance after thirty (30) days of instruction and the principal  
12 approves the request to remove the student.

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#### Legal References

1. Public Acts of 2021, Chapter No. 170; State Board of Education Policy 3.301

**4.603 PROMOTION AND RETENTION – *1<sup>st</sup> Reading***

TSBA has provided updates to this policy due to the State Board of Education updating regulation 0520-01-03-.16 at its November meeting. Parents/guardians who choose to retain their K-2 student must submit a written request within thirty days of the end of the school year. If the student is not eligible for voluntary retention under state law, the district is now required to respond to the parent/guardian in writing. We have added a provision on this requirement to our model policy.

# Franklin Special Board of Education

Monitoring: <b>Review: Annually, in December</b>	Descriptor Term: <b>Promotion and Retention</b>	Descriptor Code: <b>4.603</b>	Issued Date: <b>Proposed</b>
		Rescinds: <b>4.603</b>	Issued: <b>08/12/24</b>

1 *General*

2 All promotion and retention decisions shall be made on a case-by-case basis and comply with state and  
3 federal law. All decisions shall be made in consultation with a student's IEP and/or 504 team, if  
4 applicable.<sup>1</sup>

5 Students who have difficulty in achieving the requirements for promotion may be considered for  
6 retention. Schools shall identify these students by February 1<sup>st</sup>. Factors used to identify students for  
7 retention shall include:<sup>2</sup>

- 8 1. Ability to perform at the current grade level;
- 9
- 10 2. Results of local assessments, screening, or monitoring tools;
- 11
- 12 3. State assessments, as applicable;
- 13
- 14 4. Home Literacy Reports;<sup>3</sup>
- 15
- 16 5. Overall academic achievement of the student;
- 17
- 18 6. Likelihood of success with more difficult material if promoted to the next grade;
- 19
- 20 7. Attendance record; and
- 21
- 22 8. The student's maturity.

23 Students may be identified for retention after the February 1<sup>st</sup> deadline if the delay in identifying a student  
24 is due to:<sup>4</sup>

- 25 1. Date of enrollment;
- 26
- 27 2. Additional information acquired after results of local assessment, screening, or monitoring are  
28 released; or
- 29
- 30 3. Additional limited situations.

31

## 1 **VOLUNTARY RETENTION**<sup>5</sup>

2 A parent/guardian of a student enrolled in kindergarten through second grade may choose to retain  
3 his/her student in the current grade level if:

- 4 1. The student has a documented academic or behavioral delay; and
- 5
- 6 2. The parent/guardian believes that retention may benefit the student.<sup>5</sup>

7 This information shall be submitted in writing within thirty (30) days of the end of the school year. The  
8 district shall send written notice to the parent/guardian confirming whether the student is eligible for  
9 retention under state law.

## 10 **PROMOTION PLANS**<sup>6</sup>

11 When a student is identified for retention, the student's parent(s)/guardian(s) shall be notified within  
12 fifteen (15) calendar days, and an individualized promotion plan shall be developed to help the student  
13 avoid retention. The plan shall be developed in coordination with the student's teachers, IEP or 504 team,  
14 if applicable, and may also include input from the student's parent(s)/guardian(s), school counselor, or  
15 other appropriate school personnel.

16 Promotion plans shall incorporate evidence-based strategies, including expectations and measurements  
17 that will verify whether a student has made sufficient progress to be promoted to the next grade level,  
18 and be tailored to the student's learning needs. Promotion plans for students in third and fourth grade  
19 will include additional requirements for promoting students in these grades. A copy of the plan will be  
20 provided to the student's parent(s)/guardian(s), and the school shall offer the opportunity for a parent-  
21 teacher conference to discuss the plan. If a student is not making progress on the promotion plan, then  
22 the strategies shall be modified. Parent(s)/guardian(s) shall be provided with any changes to the  
23 promotion plan.

24 A student who demonstrates sufficient academic progress according to his/her promotion plan shall be  
25 promoted to the next grade level unless retention is required per additional requirements for students in  
26 third and fourth grade.<sup>7</sup>

27 If a student has not demonstrated sufficient academic progress according to his/her promotion plan by  
28 the end of the school year, the student shall be eligible to enroll in a summer reading or learning program,  
29 if available. Parent(s)/guardian(s) shall be notified of a decision for retention at least ten (10) calendar  
30 days prior to the start of the next school year if the student was enrolled in a summer program. However,  
31 if the student wasn't enrolled in a summer program, the parent(s)/guardian(s) shall be notified of a  
32 decision for retention at least thirty (30) calendar days prior to the start of the next school year.<sup>8</sup>

## 33 **RETENTION**<sup>7</sup>

34 A student may be retained when such retention is in the best interests of the student or when retention is  
35 required per additional requirements for students in third and fourth grade.

## 36 *Decision of Retention – General*<sup>9</sup>

1 If a student is retained, the Director of Schools/designee shall develop an individualized academic  
2 remediation plan within thirty (30) calendar days after the beginning of the next school year. A copy of  
3 the plan shall be provided to the student's parent(s)/guardian(s) within ten (10) calendar days of its  
4 development. This plan shall include at least one of the following strategies:

- 5 1. Adjustment to the current instructional strategies or materials;
- 6
- 7 2. Additional instructional time;
- 8
- 9 3. Individual tutoring;
- 10
- 11 4. Modification to the student's classroom assignment to ensure the student receives instruction  
12 from a teacher with a level of overall effectiveness of above expectations (level 4) or  
13 significantly above expectations (level 5); or
- 14
- 15 5. Attendance or truancy interventions.

16 A student shall not be retained more than once in any grade. The progress of students who are retained  
17 shall be closely monitored and reported to parent(s)/guardian(s) at least three (3) times during the school  
18 year in which the student is retained. The Director of Schools shall develop procedures to ensure  
19 appropriate recordkeeping of students who are retained.

#### 20 *Decision of Retention – Third Grade*<sup>10</sup>

21 Third grade students shall not be promoted to the next grade unless they are determined to be proficient  
22 (i.e., receive a performance level rating of “on track” or “mastered”) in English language arts (ELA)  
23 based on the student's most recent TCAP test.

24 Students who are not proficient in ELA may still be promoted if the following conditions are met:

- 25 1. A student in third grade receiving a performance level rating of “approaching” on the ELA  
26 portion of the student's most recent TCAP test may be promoted if:
  - 27 a. The student is an English language learner and has received less than two (2) full years  
28 of ELA instruction;
  - 29 b. The student was previously retained in grades K-3;
  - 30 c. The student is retested before the next school year and scores proficient in ELA;
  - 31 d. The student attends a learning loss bridge camp before the next school year, maintains a  
32 ninety percent (90%) attendance rate, and demonstrates adequate growth on the post-test  
33 at the end of the camp;
  - 34 e. The student receives tutoring for the entirety of the next school year in accordance with  
35 state law; or
  - 36 f. Beginning with the 2023-2024 school year, the student demonstrates proficiency in ELA  
37 standards by scoring within the fiftieth percentile on the most recently administered state-  
38 provided benchmark assessment and the district provides tutoring services to the student  
39 during the entire fourth grade school year and notifies the student's parent/guardian, in  
40

1 writing, of the benefits of enrolling the student in summer programming.

- 2
- 3 2. A student in third grade receiving a performance level rating of “below” on the ELA portion of
- 4 the student’s most recent TCAP test may be promoted if:
- 5
- 6 a. The student is an English language learner and has received less than two (2) full years
- 7 of ELA instruction;
- 8 b. The student was previously retained in grades K-3;
- 9 c. The student is retested before the next school year and scores proficient in ELA; or
- 10 d. The student attends a learning loss bridge camp before the next school year, maintains a
- 11 ninety percent (90%) attendance rate, and receives tutoring for the entirety of the next
- 12 school year in accordance with state law.

13 *Decision of Retention – Fourth Grade*<sup>10</sup>

14 Students in the following categories may be promoted to fifth grade if they demonstrate adequate

15 growth on the fourth-grade ELA portion of the TCAP test:

- 16 1. A student who was promoted to the fourth grade due to receiving tutoring for the entirety of
- 17 the fourth-grade school year; and
- 18
- 19 2. A student who was promoted to fourth grade due to attending a learning loss bridge camp
- 20 while maintaining a ninety percent (90%) attendance rate; and receiving tutoring for the
- 21 entirety of the fourth grade school year.

22 If a student that was promoted to fourth grade under one of the provisions above does not demonstrate

23 adequate growth on the fourth-grade ELA portion of the TCAP test, then the following shall occur:

- 24 1. The student’s principal shall convene a conference consisting of the following parties: the
- 25 student’s parent(s)/legal guardian, the student’s ELA teacher, and the student’s principal.
- 26
- 27 2. The conference shall review the student’s fourth grade ELA performance to determine if the
- 28 student should be promoted to fifth grade.
- 29
- 30 3. At the conclusion of the conference, a majority of the parties shall agree to one of the
- 31 following:
- 32 a. The student will be promoted to fifth grade and be assigned a tutor for the entirety of
- 33 the student’s fifth-grade year; or
- 34 b. The student will be retained in fourth grade. A student shall not be retained more than
- 35 once in fourth grade.

36 *Decision of Retention – Students with Disabilities*<sup>11</sup>

37 Retention and promotion decisions shall be made on a case-by-case basis and in consultation with the

38 student’s IEP and/or 504 team to determine whether the student’s performance on the ELA portion of

39 TCAP was due to the student’s disability. The school district shall not retain a student with a disability

40 or a suspected disability that impacts their ability to read.

## 1 APPEALS<sup>8,12</sup>

2 When a student is identified for retention, the parent(s)/guardian(s) shall be notified about the decision  
 3 to retain the student and provided with information on the right to appeal the decision. Appeals shall be  
 4 made to a committee appointed by the principal within five (5) days. The student and his/her  
 5 parent(s)/guardian(s) shall be provided written or actual notice of the appeal hearing and shall be given  
 6 the opportunity to address the committee. The committee shall conduct a hearing within ten (10) days  
 7 to determine if the student will be promoted and issue such decision within five (5) days. Upon  
 8 notification of the committee decision, the principal shall send written notification to the Director of  
 9 Schools/designee and the parent(s)/guardian(s). The notification shall advise parent(s)/guardian(s) of  
 10 their right to appeal such action within five (5) days to the Director of Schools/designee.

11 The appeal shall be heard no later than ten (10) business days after the request for appeal is received. A  
 12 decision shall be issued within five (5) days.

13 Within five (5) business days of the Director of Schools/designee rendering a decision, the student's  
 14 parent(s)/guardian(s) may request a hearing by the Board, and the Board shall review the record.  
 15 Following the review, the Board may affirm or overturn the decision of the Director of Schools/designee.  
 16 The action of the Board shall be final.

17 For students where retention is required per the additional requirements for students in third and fourth  
 18 grade, parent(s)/guardian(s) may appeal this decision in accordance with state law.<sup>13</sup>

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### Legal References

1. [20 USCA § 1400 \*et seq.\*; 29 U.S.C. § 794 \(Section 504\); TRR/MS 0520-01-03-.16; TCA 49-6-3115](#)
2. [TRR/MS 0520-01-03-.16\(5\)](#)
3. [TCA 49-1-905\(e\)](#)
4. [TRR/MS 0520-01-03-.16\(4\)](#)
5. [TCA 49-6-314; TRR/MS 0520-01-03-.16\(6\)](#)
6. [TRR/MS 0520-01-03-.16\(6\)](#)
7. [TRR/MS 0520-01-03-.16\(6\)\(f\)](#)
8. [TRR/MS 0520-01-03-.16\(6\)\(e\)](#)
9. [TRR/MS 0520-01-03-.16\(6\)\(g\)](#)
10. [TRR/MS 0520-01-03-.16\(7\)](#)
11. [29 U.S.C. § 794 \(Section 504\); 20 USCA § 1400 \*et seq.\*; TRR/MS 0520-01-03-.16\(7\)\(e\); Public Acts of 2024, Chapter No. 989](#)
12. [TRR/MS 0520-01-03-.16\(3\); TRR/MS 0520-01-02-.17\(7\); TCA 49-6-3102\(e\)\(1\)](#)
13. [TRR/MS 0520-01-03-.16\(7\)\(f\)](#)

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### Cross References

- Grading System 4.600
- Reporting Student Progress 4.601
- Attendance 6.200
- Student Assignments 6.205
- Homeless Students 6.503
- Student Records 6.600

<b>Franklin Special Board of Education</b>			
Monitoring: <b>Review: Annually, in December</b>	Descriptor Term: <b>Promotion and Retention</b>	Descriptor Code: <b>4.603</b>	Issued Date: <b>08/12/24</b>
		Rescinds: <b>4.603</b>	Issued: <b>10/17/22</b>

1 *General*

2 All promotion and retention decisions shall be made on a case-by-case basis and comply with state and  
 3 federal law. All decisions shall be made in consultation with a student’s IEP and/or 504 team, if  
 4 applicable.<sup>1</sup>

5 Students who have difficulty in achieving the requirements for promotion may be considered for  
 6 retention. Schools shall identify these students by February 1<sup>st</sup>. Factors used to identify students for  
 7 retention shall include:<sup>2</sup>

- 8 1. Ability to perform at the current grade level;
- 9
- 10 2. Results of local assessments, screening, or monitoring tools;
- 11
- 12 3. State assessments, as applicable;
- 13
- 14 4. Home Literacy Reports;<sup>3</sup>
- 15
- 16 5. Overall academic achievement of the student;
- 17
- 18 6. Likelihood of success with more difficult material if promoted to the next grade;
- 19
- 20 7. Attendance record; and
- 21
- 22 8. The student’s maturity.

23 Students may be identified for retention after the February 1<sup>st</sup> deadline if the delay in identifying a student  
 24 is due to:<sup>4</sup>

- 25 1. Date of enrollment;
- 26
- 27 2. Additional information acquired after results of local assessment, screening, or monitoring are  
 28 released; or
- 29
- 30 3. Additional limited situations.

31

## 1 VOLUNTARY RETENTION

2 A parent/guardian of a student enrolled in kindergarten through second grade may choose to retain  
3 his/her student in the current grade level if:

- 4 1. The student has a documented academic or behavioral delay; and
- 5
- 6 2. The parent/guardian believes that retention may benefit the student.<sup>5</sup>

## 7 PROMOTION PLANS<sup>6</sup>

8 When a student **is** identified for retention, the student's parent(s)/guardian(s) shall be notified within  
9 fifteen (15) calendar days, and an individualized promotion plan shall be developed to help the student  
10 avoid retention. The plan shall be developed in coordination with the student's teachers, IEP or 504 team,  
11 if applicable, and may also include input from the student's parent(s)/guardian(s), school counselor, or  
12 other appropriate school personnel.

13 Promotion plans shall incorporate evidence-based strategies, including expectations and measurements  
14 that will verify whether a student has made sufficient progress to be promoted to the next grade level,  
15 and be tailored to the student's learning needs. Promotion plans for students in third and fourth grade  
16 will include additional requirements for promoting students in these grades. A copy of the plan will be  
17 provided to the student's parent(s)/guardian(s), and the school shall offer the opportunity for a parent-  
18 teacher conference to discuss the plan. If a student is not making progress on the promotion plan, then  
19 the strategies shall be modified. Parent(s)/guardian(s) shall be provided with any changes to the  
20 promotion plan.

21 A student who demonstrates sufficient academic progress according to his/her promotion plan shall be  
22 promoted to the next grade level unless retention is required per additional requirements for students in  
23 third and fourth grade.<sup>7</sup>

24 If a student has not demonstrated sufficient academic progress according to his/her promotion plan by  
25 the end of the school year, the student shall be eligible to enroll in a summer reading or learning program,  
26 if available. Parent(s)/guardian(s) shall be notified of a decision for retention at least ten (10) calendar  
27 days prior to the start of the next school year if the student was enrolled in a summer program. However,  
28 if the student wasn't enrolled in a summer program, the parent(s)/guardian(s) shall be notified of a  
29 decision for retention at least thirty (30) calendar days prior to the start of the next school year.<sup>8</sup>

## 30 RETENTION<sup>7</sup>

31 A student may be retained when such retention is in the best interests of the student or when retention is  
32 required per additional requirements for students in third and fourth grade.

### 33 *Decision of Retention – General<sup>9</sup>*

34 If a student is retained, the Director of Schools/designee shall develop an individualized academic  
35 remediation plan within thirty (30) calendar days after the beginning of the next school year. A copy of  
36 the plan shall be provided to the student's parent(s)/guardian(s) within ten (10) calendar days of its  
37 development. This plan shall include at least one of the following strategies:

- 1           1. Adjustment to the current instructional strategies or materials;
- 2
- 3           2. Additional instructional time;
- 4
- 5           3. Individual tutoring;
- 6
- 7           4. Modification to the student’s classroom assignment to ensure the student receives instruction
- 8           from a teacher with a level of overall effectiveness of above expectations (level 4) or
- 9           significantly above expectations (level 5); or
- 10
- 11          5. Attendance or truancy interventions.

12 A student shall not be retained more than once in any grade. The progress of students who are retained  
13 shall be closely monitored and reported to parent(s)/guardian(s) at least three (3) times during the school  
14 year in which the student is retained. The Director of Schools shall develop procedures to ensure  
15 appropriate recordkeeping of students who are retained.

16 *Decision of Retention – Third Grade*<sup>10</sup>

17 Third grade students shall not be promoted to the next grade unless they are determined to be proficient  
18 (i.e., receive a performance level rating of “on track” or “mastered”) in English language arts (ELA)  
19 based on the student’s most recent TCAP test.

20 Students who are not proficient in ELA may still be promoted if the following conditions are met:

- 21          1. A student in third grade receiving a performance level rating of “approaching” on the ELA  
22          portion of the student’s most recent TCAP test may be promoted if:
  - 23
  - 24           a. The student is an English language learner and has received less than two (2) full years  
25           of ELA instruction;
  - 26           b. The student was previously retained in grades K-3;
  - 27           c. The student is retested before the next school year and scores proficient in ELA;
  - 28           d. The student attends a learning loss bridge camp before the next school year, maintains a  
29           ninety percent (90%) attendance rate, and demonstrates adequate growth on the post-test  
30           at the end of the camp;
  - 31           e. The student receives tutoring for the entirety of the next school year in accordance with  
32           state law; or
  - 33           f. Beginning with the 2023-2024 school year, the student demonstrates proficiency in ELA  
34           standards by scoring within the fiftieth percentile on the most recently administered state-  
35           provided benchmark assessment and the district provides tutoring services to the student  
36           during the entire fourth grade school year and notifies the student’s parent/guardian, in  
37           writing, of the benefits of enrolling the student in summer programming.
- 38
- 39          2. A student in third grade receiving a performance level rating of “below” on the ELA portion of  
40          the student’s most recent TCAP test may be promoted if:
- 41

- a. The student is an English language learner and has received less than two (2) full years of ELA instruction;
- b. The student was previously retained in grades K-3;
- c. The student is retested before the next school year and scores proficient in ELA; or
- d. The student attends a learning loss bridge camp before the next school year, maintains a ninety percent (90%) attendance rate, and receives tutoring for the entirety of the next school year in accordance with state law.

#### *Decision of Retention – Fourth Grade*<sup>10</sup>

Students in the following categories may be promoted to fifth grade if they demonstrate adequate growth on the fourth-grade ELA portion of the TCAP test:

1. A student who was promoted to the fourth grade due to receiving tutoring for the entirety of the fourth-grade school year; and
2. A student who was promoted to fourth grade due to attending a learning loss bridge camp while maintaining a ninety percent (90%) attendance rate; and receiving tutoring for the entirety of the fourth grade school year.

If a student that was promoted to fourth grade under one of the provisions above does not demonstrate adequate growth on the fourth-grade ELA portion of the TCAP test, then the following shall occur:

1. The student's principal shall convene a conference consisting of the following parties: the student's parent(s)/legal guardian, the student's ELA teacher, and the student's principal.
2. The conference shall review the student's fourth grade ELA performance to determine if the student should be promoted to fifth grade.
3. At the conclusion of the conference, a majority of the parties shall agree to one of the following:
  - a. The student will be promoted to fifth grade and be assigned a tutor for the entirety of the student's fifth-grade year; or
  - b. The student will be retained in fourth grade. A student shall not be retained more than once in fourth grade.

#### *Decision of Retention – Students with Disabilities*<sup>11</sup>

Retention and promotion decisions shall be made on a case-by-case basis and in consultation with the student's IEP and/or 504 team to determine whether the student's performance on the ELA portion of TCAP was due to the student's disability. The school district shall not retain a student with a disability or a suspected disability that impacts their ability to read.

#### **APPEALS**<sup>8,12</sup>

When a student is identified for retention, the parent(s)/guardian(s) shall be notified about the decision to retain the student and provided with information on the right to appeal the decision. Appeals shall be made to a committee appointed by the principal within five (5) days. The student and his/her

1 parent(s)/guardian(s) shall be provided written or actual notice of the appeal hearing and shall be given  
 2 the opportunity to address the committee. The committee shall conduct a hearing within ten (10) days  
 3 to determine if the student will be promoted and issue such decision within five (5) days. Upon  
 4 notification of the committee decision, the principal shall send written notification to the Director of  
 5 Schools/designee and the parent(s)/guardian(s). The notification shall advise parent(s)/guardian(s) of  
 6 their right to appeal such action within five (5) days to the Director of Schools/designee.

7 The appeal shall be heard no later than ten (10) business days after the request for appeal is received. A  
 8 decision shall be issued within five (5) days.

9 Within five (5) business days of the Director of Schools/designee rendering a decision, the student's  
 10 parent(s)/guardian(s) may request a hearing by the Board, and the Board shall review the record.  
 11 Following the review, the Board may affirm or overturn the decision of the Director of Schools/designee.  
 12 The action of the Board shall be final.

13 For students where retention is required per the additional requirements for students in third and fourth  
 14 grade, parent(s)/guardian(s) may appeal this decision in accordance with state law.<sup>13</sup>

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Legal References

1. [20 USCA § 1400 et seq.](#); [29 U.S.C. § 794 \(Section 504\)](#); [TRR/MS 0520-01-03-.16](#); [TCA 49-6-3115](#)
2. [TRR/MS 0520-01-03-.16\(5\)](#)
3. [TCA 49-1-905\(e\)](#)
4. [TRR/MS 0520-01-03-.16\(4\)](#)
5. [Public Acts of 2024, Chapter No. 829](#)
6. [TRR/MS 0520-01-03-.16\(6\)](#)
7. [TRR/MS 0520-01-03-.16\(6\)\(f\)](#)
8. [TRR/MS 0520-01-03-.16\(6\)\(e\)](#)
9. [TRR/MS 0520-01-03-.16\(6\)\(g\)](#)
10. [TRR/MS 0520-01-03-.16\(7\)](#)
11. [29 U.S.C. § 794 \(Section 504\)](#); [20 USCA § 1400 et seq.](#); [TRR/MS 0520-01-03-.16\(7\)\(e\)](#); [Public Acts of 2024, Chapter No. 989](#)
12. [TRR/MS 0520-01-03-.16\(3\)](#); [TRR/MS 0520-01-02-.17\(7\)](#); [TCA 49-6-3102\(e\)\(1\)](#)
13. [TRR/MS 0520-01-03-.16\(7\)\(f\)](#)

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Cross References

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