



**LAKELAND BOARD OF EDUCATION
BUSINESS MEETING AGENDA
Wednesday, January 15, 2025, 5:45 PM
Lakeland City Hall / Board Room
10001 Highway 70
Lakeland, TN 38002**

- I. **CALL TO ORDER / MOMENT OF SILENCE / PLEDGE TO FLAG**
- II. **ROLL CALL**
- III. **CHAIR'S WELCOME**
- IV. **PUBLIC COMMENT (Limited to two (2) minutes per speaker.)**
- V. **REPORTS**
 1. Legislative Liaison Update
 2. Superintendent's Report
 3. Monthly Financial Summary
 - November 2024
- VI. **APPROVAL OF AGENDA**
- VII. **CONSENT AGENDA**
 1. Approval of Meeting Minutes: December 09, 2024 - Business Meeting
 2. Approval of FY 2025-2026 Budget Calendar
 3. Approval of Update to Policy 4.603 - Promotion and Retention
 4. Approval of Update to Policy 5.118 - Background Investigations
 5. Approval of Update to Policy 6.304 - Student Discrimination, Harassment, Bullying, Cyber-bullying and Intimidation
- VIII. **DISCUSSION / ACTION**
 1. Presentation of FY 23-24 Audit Report Update by Watkins Uiberall
 2. Presentation of FY 23-24 Nyhart Actuarial Report
 3. Election of School Board Chairman & Vice Chairman
 4. Approval of Update to Policy 6.313 - Discipline Procedures
 5. Approval of Committee Appointments
 - Policy Committee
 - Ethics Committee
 6. Signing of Code of Ethics by Board Members
 7. Disclosure of Statement of Interest
 8. Finalize TSBA Legislative and Legal Institute
 9. Review Policy Manual: Section 2
- IX. **ANNOUNCEMENTS**
- X. **ADJOURNMENT**

LAKELAND SCHOOL SYSTEM
Expense Summary Fiscal Year 2025
Report Period November 1, 2024-November 30, 2024

PROGRAM	BUDGET AMOUNT	ADJUSTED BUDGET	YTD ACTIVITY	CURRENT ACTIVITY	ENCUMBRANCE	BALANCE	% EXPENDED
Regular Instruction Program	16,417,333.16	16,348,833.16	5,455,570.20	1,184,832.22	51,980.93	10,841,282.03	33.7%
Special Education Program	2,811,991.50	2,811,991.50	837,642.24	191,099.22	250.80	1,974,098.46	29.8%
Vocational Education	114,510.60	114,510.60	6,987.54	82.91	1,268.19	106,254.87	7.2%
Other (Bonus Pay)	989,527.50	989,527.50	512,025.78	505,711.17	0.00	477,501.72	51.7%
School Security	65,192.50	65,192.50	20,251.12	4,581.14	0.00	44,941.38	31.1%
Health Services	393,978.00	393,978.00	136,208.41	35,218.91	508.00	257,261.59	34.7%
Other Student Support	1,065,044.50	1,065,044.50	360,203.56	76,939.75	0.00	704,840.94	33.8%
Regular Instruction Program Support	866,934.00	866,934.00	269,337.26	60,656.23	2,196.27	595,400.47	31.3%
Special Education Program Support	453,749.50	453,749.50	177,971.14	38,666.70	0.00	275,778.36	39.2%
Technology	850,113.00	850,113.00	340,175.92	31,410.78	37,722.00	472,215.08	44.5%
Board of Education	747,988.00	747,988.00	394,541.09	27,745.61	3,500.00	349,946.91	53.2%
Office of the Superintendent	405,934.93	405,934.93	172,662.76	25,554.19	102.24	233,169.93	42.6%
Office of the Principal	2,042,010.00	2,042,010.00	777,525.25	148,898.56	265.22	1,264,219.53	38.1%
Fiscal Services	436,589.00	505,089.00	173,993.73	48,819.89	0.00	331,095.27	34.4%
Human Services/Personnel	381,195.50	381,195.50	151,711.21	24,639.12	0.00	229,484.29	39.8%
Operation of Plant	1,828,031.00	1,828,031.00	559,627.62	125,751.93	5,565.06	1,262,838.32	30.9%
Maintenance of Plant	644,312.50	644,312.50	331,468.35	54,982.49	0.00	312,844.15	51.4%
Transportation	902,500.00	902,500.00	338,470.93	114,310.10	0.00	564,029.07	37.5%
Transfers Out	3,000,000.00	3,500,000.00	3,500,000.00	0.00	0.00	0.00	100.0%
Federal Projects Regular Instruction	240,559.25	218,651.33	96,049.91	14,573.67	322.78	122,278.64	44.1%
Federal Projects Special Education	253,220.45	271,238.00	89,185.22	20,261.14	3,008.13	179,044.65	34.0%
Federal Programs Innovative Schools	447,485.19	285,689.35	8,772.04	0.00	44,028.72	232,888.59	18.5%
Federal Projects Other Student Support	57,085.50	62,958.45	25,932.34	6,047.43	945.00	36,081.11	42.7%
Federal Projects Regular Instruction Support	60,084.17	52,725.59	22,632.19	815.00	0.00	30,093.40	42.9%
Federal Projects Special Education Support	151,422.19	183,556.80	49,664.26	12,328.25	1,018.70	132,873.84	27.6%
Federal Projects Vocational	5,000.00	7,500.00	1,582.28	414.07	0.00	5,917.72	21.1%
Federal Programs Technology	9,602.46	6,366.68	1,020.00	0.00	0.00	5,346.68	16.0%
Federal Programs Operation of Plant	7,500.00	5,800.00	0.00	0.00	0.00	5,800.00	0.0%
Food Service	1,031,987.53	1,323,166.88	393,300.70	88,505.46	9,901.76	919,964.42	30.5%
State Grants	85,734.03	120,443.04	29,641.00	12,466.97	1,661.52	89,140.52	26.0%
Before/After School Program	279,999.98	279,999.98	107,596.88	26,918.94	0.00	172,403.10	38.4%
Education Capital Projects	4,015,527.00	4,515,527.00	4,136,832.48	-71,000.00	0.00	378,694.52	91.6%
GRAND TOTAL:	\$ 41,062,142.94	\$ 42,250,558.29	\$ 19,478,583.41	\$ 2,811,231.85	\$ 164,245.32	\$ 22,607,729.56	46.5%



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

Monday, December 9, 2024, 5:45 PM

**Lakeland City Hall / Board Room
10001 Highway 70
Lakeland, TN 38002**

I. CALL TO ORDER / MOMENT OF SILENCE / PLEDGE TO FLAG

Let the record reflect that board members Jeremy Burnett and Michelle Childs were sworn in preceding the call to order.

With a quorum present, the meeting was called to order on Monday, December 09, 2024, at 5:48 PM, by Chair Laura Harrison. Laura Harrison led a moment of silence and led the Pledge to the Flag.

II. ROLL CALL

Attendance Taken at 5:48 PM.

Deborah Thomas:	Present
Keith Acton:	Present
Michelle Childs:	Present
Laura Harrison (Chair):	Present
Jeremy Burnett (Vice-Chair):	Present

III. CHAIR'S WELCOME

IV. PUBLIC COMMENT (Limited to two (2) minutes per speaker.)

No comments.

V. REPORTS

1. Legislative Liaison Update

Legislative Representative Childs presented an update to the board, stating the 114th General Assembly will convene on January 14, 2025.

2. Superintendent's Report

Superintendent Horrell reported on various administrative items:

- System-wide financial audit is complete
- Five Year Strategic Plan Survey
- Thankful to maintenance staff for winterization



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- New district office land clearing will begin soon

The following recognitions were made at the December work session:

- Elementary Girls Cross Country team and coaches (state tournament - 3rd place)
- High School Girls Soccer team and coaches (state tournament)

3. Monthly Financial Summary

- **October 2024**

VI. APPROVAL OF AGENDA

Jeremy Burnett moved to approve the agenda as presented, seconded by Keith Acton. **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

VII. CONSENT AGENDA

- 1. Approval of Meeting Minutes: November 4, 2024 - Business Meeting**
- 2. Approval of Update to Policy 4.802 - Student Equal Access**
- 3. Approval of Update to Policy 6.200 - Attendance**
- 4. Approval of Update to Policy 6.313 - Discipline Procedures**
- 5. Approval of Update to 24-25 Extracurricular Activities List**
- 6. Approval of FY 24-25 Budget Amendments (12/24)**
- 7. Approval of Committee Appointments**

- **Disciplinary Hearing Authority**
- **Independent Hearing Officers**

Jeremy Burnett moved to approve the items on the Consent Agenda as presented, seconded by Keith Acton. **Motion carried.**



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Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

VIII. DISCUSSION / ACTION

1. Approval of Update to 24-25 School Board Calendar

Jeremy Burnett moved to approve the update to the 24-25 School Board Calendar, seconded by Keith Acton.

Superintendent Horrell clarified that the proposed changes would include canceling the Work Session on January 7, 2025, and rescheduling the Business Meeting to Wednesday, January 15, 2025.

When the question was called, the amendments to the 24-25 School Board Calendar were approved.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

IX. ANNOUNCEMENTS

X. ADJOURNMENT

There being no other business on which to take action, Jeremy Burnett moved to adjourn the meeting, seconded by Keith Acton. **Motion carried.**

Acton: Aye



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Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

The meeting was adjourned at 05:56 PM on Monday, December 09, 2024.

These minutes were approved on Wednesday, January 15, 2025.

Laura Harrison, Chair

ATTEST:

Dr. Ted Horrell, Superintendent

Jessica Millspaugh, Board Secretary



LAKELAND SCHOOL SYSTEM
BUDGET PLANNING AND PREPARATION CALENDAR
FOR FISCAL YEAR 2025-2026

April 7, 2025	INITIAL BUDGET PRESENTED TO LAKELAND SCHOOL SYSTEM BOARD OF EDUCATION AT WORK SESSION
April 7-14, 2025	BOARD REVIEW OF FY 2025-2026 BUDGET (Individual Meetings To Be Scheduled)
April 14, 2025	PROPOSED BUDGET APPROVED BY LAKELAND SCHOOL SYSTEM BOARD OF EDUCATION AT BUSINESS MEETING
April 2025	LAKELAND SCHOOL SYSTEM SUBMITS BUDGET TO THE CITY OF LAKELAND
May 15, 2025	BUDGET PRESENTED FOR FIRST READING AT LAKELAND BOARD OF COMMISSIONERS MEETING
June 5, 2025	BUDGET PRESENTED FOR PUBLIC HEARING AND FINAL READING AT LAKELAND BOARD OF COMMISSIONERS MEETING
June 30, 2025	SUBMIT BUDGET TO STATE OF TENNESSEE - COMPTROLLER'S OFFICE
July 31, 2025	SUBMIT BUDGET TO STATE OF TENNESSEE - DEPARTMENT OF EDUCATION

Lakeland Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Promotion and Retention	Descriptor Code: 4.603	Issued Date: 01/15/25
		Rescinds: 4.603	Issued: 07/01/24

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.¹

5 Students who have difficulty in achieving the requirements for promotion **may be considered** for
 6 retention. Schools shall identify these students by February 1st. Factors used to identify students for
 7 retention shall include:²

- 8 1. Ability to perform at the current grade level;
- 9 2. Results of local assessments, screening, or monitoring tools;
- 10 3. State assessments, as applicable;
- 11 4. Home Literacy Reports;³
- 12 5. Overall academic achievement of the student;
- 13 6. Likelihood of success with more difficult material if promoted to the next grade;
- 14 7. Attendance record;
- 15 8. The student’s maturity; and
- 16 9. English Language (EL) acquisition as required by state and federal law.

17 Students may be identified for retention after the February 1st deadline if the delay in identifying a
 18 student is due to:⁴

- 19 1. Date of enrollment; or
- 20 2. Additional information acquired after results of local assessment, screening, or monitoring are
 21 released.

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 2. The parent/guardian believes that retention may benefit the student.⁵

6 This information shall be submitted in writing within thirty (30) days of the end of the school year. The
7 district shall send written notice to the parent/guardian confirming whether the student is eligible for
8 retention under state law.

9 PROMOTION PLANS⁶

10 When a student is identified as a candidate for retention, the student's parent(s)/guardian(s) shall be
11 notified within fifteen (15) days, and an individualized promotion plan shall be developed to help the
12 student avoid retention. The plan shall be developed in coordination with the student's teachers, IEP or
13 504 team, if applicable, and may also include input from the student's parent(s)/guardian(s), school
14 counselor, or other appropriate school personnel.

15 Promotion plans shall incorporate evidence-based strategies, including expectations and measurements
16 that will verify whether a student has made sufficient progress to be promoted to the next grade level,
17 and be tailored to the student's learning needs. Promotion plans for students in third and fourth grade
18 will include additional requirements for promoting students in these grades. A copy of the plan will be
19 provided to the student's parent(s)/guardian(s), and the school shall offer the opportunity for a parent-
20 teacher conference to discuss the plan. If a student is not making progress on the promotion plan, then
21 the strategies shall be modified. Parent(s)/guardian(s) shall be provided with any changes to the
22 promotion plan.

23 A student who demonstrates sufficient academic progress according to his/her promotion plan shall be
24 promoted to the next grade level unless retention is required per additional requirements for students in
25 third and fourth grade.⁷

26 If a student has not demonstrated sufficient academic progress according to his/her promotion plan by
27 the end of the school year, the student shall be eligible to enroll in a summer reading or learning
28 program, if available. Parent(s)/guardian(s) shall be notified of a decision for retention at least ten (10)
29 calendar days prior to the start of the next school year if the student was enrolled in a summer program.
30 However, if the student wasn't enrolled in a summer program, the parent(s)/guardian(s) shall be
31 notified of a decision for retention at least thirty (30) calendar days prior to the start of the next school
32 year.⁸

33 RETENTION⁷

1 A student may be retained when such retention is in the best interest of the student or when retention is
2 required per additional requirements for students in third and fourth grade. However, a student shall
3 not be retained more than once in any grade.

4 *Decision of Retention – General*⁹

5 If a student is retained, the superintendent/designee shall develop an individualized academic
6 remediation plan within thirty (30) calendar days after the beginning of the next school year. A copy of
7 the plan shall be provided to the student’s parent(s)/guardian(s) within ten (10) days of its
8 development. This plan shall include at least one of the following strategies:

- 9 1. Adjustment to the current instructional strategies or materials;
- 10 2. Additional instructional time;
- 11 3. Individual tutoring;
- 12 4. Modification to the student’s classroom assignment to ensure the student receives
13 instruction from a teacher with a level of overall effectiveness of above expectations (level
14 4) or significantly above expectations (level 5); or
- 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
18 school year in which the student is retained. The superintendent shall develop procedures to ensure
19 appropriate recordkeeping of students who are retained.

20 *Decision of Retention – Third Grade*¹⁰

21 Third grade students shall not be promoted to the next grade unless they are determined to be
22 proficient (i.e., receive a performance level rating of “on track” or “mastered”) in English language arts
23 (ELA) 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
28 years 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,
32 maintains a ninety percent (90%) attendance rate, and demonstrates adequate
33 growth on the post-test at the end of the camp;

- 1 e. The student receives tutoring for the entirety of the next school year in accordance
2 with state law; or
- 3 f. Beginning with the 2023-2024 school year, the student demonstrates proficiency in
4 ELA standards by scoring within the fiftieth percentile on the most recently
5 administered state-provided benchmark assessment and the district provides tutoring
6 services to the student during the entire fourth grade school year and notifies the
7 student's parent/guardian, in writing, of the benefits of enrolling the student in
8 summer programming.
- 9 2. A student in third grade receiving a performance level rating of "below" on the ELA portion
10 of the student's most recent TCAP test may be promoted if:
- 11 a. The student is an English language learner and has received less than two (2) full
12 years of ELA instruction;
- 13 b. The student was previously retained in grades K-3;
- 14 c. The student is retested before the next school year and scores proficient in ELA; or
- 15 d. The student attends a learning loss bridge camp before the next school year,
16 maintains a ninety percent (90%) attendance rate, and receives tutoring for the
17 entirety of the next school year in accordance with state law.

18 *Decision of Retention – Fourth Grade*¹⁰

19 Students in the following categories may be promoted to fifth grade if they demonstrate adequate
20 growth on the fourth-grade ELA portion of the TCAP test:

- 21 1. A student who was promoted to fourth grade due to receiving tutoring for the entirety of the
22 fourth-grade school year; and
- 23 2. A student who was promoted to fourth grade due to attending a learning loss bridge camp while
24 maintaining a ninety percent (90%) attendance rate and receiving tutoring for the entirety of the
25 fourth grade school year.

26 If a student that was promoted to fourth grade under one of the provisions above does not demonstrate
27 adequate growth on the fourth-grade ELA portion of the TCAP test, then the following shall occur:

- 28 1. The student's principal shall convene a conference consisting of the following parties: the
29 student's parent(s)/legal guardian, the student's ELA teacher, and the student's principal.
- 30 2. The conference shall review the student's fourth grade ELA performance to determine if the
31 student should be promoted to fifth grade.
- 32 3. At the conclusion of the conference, a majority of the parties (rather than a majority of the
33 individuals representing the parties) shall agree to one of the following:

- 1 a. The student will be promoted to fifth grade and be assigned a tutor for the entirety of
- 2 the student's fifth-grade year; or
- 3 b. The student will be retained in fourth grade. A student shall not be retained more than
- 4 once in fourth grade.

5 *Decision of Retention – Students with Disabilities*¹¹

6 Retention and promotion decisions shall be made on a case-by-case basis and in consultation with the
7 student's IEP and/or 504 team to determine whether the student's performance on the ELA portion of
8 TCAP was due to the student's disability. The school district shall not retain a student with a disability
9 or a suspected disability that impacts their ability to read.

10 **APPEALS**^{8,12}

11 When a student is identified for retention, the parent(s)/guardian(s) shall be notified about the decision
12 to retain the student and provided with information on the right to appeal the decision. Appeals shall be
13 made to a committee appointed by the principal within five (5) business days. The student and his/her
14 parent(s)/guardian(s) shall be provided written or actual notice of the appeal hearing and shall be given
15 the opportunity to address the committee. The committee shall conduct a hearing within ten (10) business
16 days to determine if the student will be promoted and issue such decision within five (5) business days.
17 Upon notification of the committee decision, the principal shall send written notification to the
18 superintendent/designee and the parent(s)/guardian(s). The notification shall advise
19 parent(s)/guardian(s) of their right to appeal such action within five (5) business days to the
20 superintendent/designee.

21 The appeal shall be heard no later than ten (10) business days after the request for appeal is received. A
22 decision shall be issued within five (5) business days.

23 Within five (5) business days of the superintendent/designee rendering a decision, the student's
24 parent(s)/guardian(s) may request a hearing by the Board, and the Board shall review the record.
25 Following the review, the Board may affirm or overturn the decision of the superintendent/designee. The
26 action of the Board shall be final.

27 For students where retention is required per the additional requirements for students in third and fourth
28 grade, parent(s)/guardian(s) may appeal this decision directly to the Department of Education in
29 accordance with state law.¹³

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\(7\)\(f\)](#)

Cross References

Credit Recovery 4.210
Grading System 4.600
Reporting Student Progress 4.601
Attendance 6.200
Student Assignments 6.205
Homeless Students 6.503
Student Records 6.600

Lakeland Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Background Investigations	Descriptor Code: 5.118	Issued Date: 01/15/25
		Rescinds: 5.118	Issued: 07/09/18

1 *General*

2 Background checks shall be required for applicants, employees, contract workers, and volunteers.¹

3 Individuals who (1) have been identified by the Department of Children's Services as perpetrators of
4 child abuse, severe child abuse, child sexual abuse, or child neglect or who pose an immediate threat to
5 the health, safety, or welfare of children; or (2) are listed on the state's abuse of vulnerable persons
6 registry maintained by the Department of Health shall not be employed.²

7 The Superintendent/designee shall develop any necessary corresponding procedures.

8 Applicants and current employees shall be entered into the federal RAP back program.³ Notice of the
9 following shall be provided :

10 1. Possible fees charged by the Tennessee Bureau of Investigation; and

11 2. Fingerprints will be retained by the Tennessee Bureau of Investigation and the Federal
12 Bureau of Investigation for all purposes and uses authorized for fingerprint submission.

13 Any costs incurred to perform these background checks and fingerprinting shall be paid by applicants.
14 The Board **shall not** reimburse applicants if the position is offered and accepted.

15 **CONTRACTORS & VOLUNTEERS**

16 To ensure the safety and welfare of students and staff, the district shall require criminal history
17 background checks and fingerprinting of contactors, volunteers, and any other positions that require
18 proximity to children. Any costs incurred to perform these background checks and fingerprinting shall
19 be paid by the applicant. The Board shall not reimburse the applicant if the position is offered and
20 accepted, except for certain volunteer positions determined by the Superintendent or his/her designee.⁴

21 Background checks shall be required of the individuals listed above at least once every five (5) years
22 after the initial background check.¹

23 ~~APPLICANTS AND EMPLOYEES~~

~~To ensure the safety and welfare of students and staff, the district shall require criminal history background checks and fingerprinting of applicants for teaching positions and any other positions that require proximity to children. Further, applicants who (1) have been identified by the Department of Children's Services as perpetrators of child abuse, severe child abuse, child sexual abuse, or child neglect, or who pose an immediate threat to the health, safety, or welfare of children; or (2) who are listed on the state's abuse of vulnerable persons registry maintained by the Department of Health shall not be employed.² Any costs incurred to perform these background checks and fingerprinting shall be paid by the applicant.~~

~~Background checks shall be required of these employees at least once every five (5) years after the date of hire.⁴~~

USE AND DISSEMINATION

Fingerprints or other approved forms of positive identification shall be submitted with all requests for criminal history record checks for non-criminal justice purposes.³ The Superintendent shall ensure the Originating Agency Identifier number is on file at all times.

Tennessee and FBI Criminal History Record Information (CHRI) obtained by the district shall be solely used to verify criminal violation(s) and shall not be disseminated. Results shall be considered confidential and only accessible to district personnel identified by the Superintendent. CHRI shall only be accessed by authorized personnel in the performance of their duties and shall never be released to the public.

All persons directly associated with the accessing, maintaining, processing, dissemination or destruction of CHRI must sign an awareness statement and shall indicate that they have been specially trained on the subject. The training shall provide those with access to criminal history record information with a working knowledge of federal and state regulations and laws governing the security and processing of criminal history information. The Superintendent is responsible for ensuring that authorized personnel receive such training within 60 days of employment or job assignment and every three years.

RETENTION AND SECURITY

The Superintendent shall develop procedures to ensure CHRI is stored in a secure location. Areas in which CHRI is processed and handled shall be restricted to authorized personnel identified by the Superintendent. The area shall be out of the view of the public and unauthorized personnel. The Superintendent shall maintain a list of all employees who have access to, can process, disseminate, and/or destroy CHRI.

DISPOSAL OF CHRI

When CHRI is no longer needed, it shall be destroyed by burning, shredding or other method rendering the information unreadable. Record destruction must be conducted under the supervision of the Superintendent.

MISUSE

1 Employees who misuse CHRI or violate this policy shall be subject to disciplinary action up to and
2 including termination. Any employee with knowledge of misuse shall immediately report a violation to
3 the Superintendent.
4

Legal References

1. [TCA 49-5-413](#)
2. [TCA 49-5-406\(a\)\(1\); TCA 49-5-403;](#)
3. [TCA 49-5-413\(a\)\(2\), \(e\)](#)
4. [TCA 49-5-413\(f\)](#)
5. [TCA 49-5-413\(c\)](#)
6. [34 USCA § 40316](#)

Cross References

- [School Volunteers 4.501](#)
- [Application and Employment 5.106](#)
- [Substitute Teachers 5.701](#)

Lakeland Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Student Discrimination, Harassment, Bullying, Cyber-bullying and Intimidation	Descriptor Code: 6.304	Issued Date: 01/15/25
		Rescinds: 6.304	Issued: 07/13/20

1 The Lakeland Board of Education has determined that a safe, civil, and supportive environment in school
2 is necessary for students to learn and achieve high academic standards. In order to maintain that
3 environment, acts of bullying, cyber-bullying, discrimination, harassment, hazing or any other
4 victimization of students, based on any actual or perceived traits or characteristics, are prohibited.¹

5 This policy shall be disseminated annually to all school staff, students, and parents/guardians.² This
6 policy shall cover employees, employees' behaviors, students and students' behaviors while on school
7 property, at any school-sponsored activity, on school-provided equipment or transportation, or at any
8 official school bus stop. If the act takes place off school property or outside of a school-sponsored
9 activity, this policy is in effect if the conduct is directed specifically at a student or students and has the
10 effect of creating a hostile educational environment or otherwise creating a substantial disruption to the
11 education environment or learning process.

12 Building administrators are responsible for educating and training their respective staff and students as
13 to the definition and recognition of discrimination/harassment.³

14 The Superintendent shall develop forms and procedures to ensure compliance with the requirements of
15 this policy and state law.

16 **DEFINITIONS⁴**

17 **Bullying/Intimidation/Harassment** – An intentional act that substantially interferes with a student's
18 educational benefits, opportunities, or performance, is repeated over time, and the act has the effect of:

- 19 • Physically harming a student or damaging a student's property;
- 20 • Knowingly placing a student or students in reasonable fear of physical harm to the
21 student or damage to the student's property;
- 22 • Causing emotional distress to a student or students; or
- 23 • Creating a hostile educational environment.

1 Bullying, intimidation, or harassment may also be unwelcome conduct based on a protected class
2 (race, nationality, origin, color, gender, age, disability, religion) that is severe, pervasive, or persistent
3 and creates a hostile environment.

4 Cyber-bullying - A form of bullying undertaken through the use of electronic devices. Electronic devices
5 include, but are not limited to, telephones, cellular phones or other wireless telecommunication devices,
6 text messaging, emails, social networking sites, instant messaging, videos, web sites or fake profiles.

7 Hazing - An intentional or reckless act by a student or group of students that is directed against any other
8 student(s) that endangers the mental or physical health or safety of the student(s) or that induces or
9 coerces a student to endanger his/her mental or physical health or safety. Coaches and other employees
10 of the school district shall not encourage, permit, condone or tolerate hazing activities.⁵

11 “Hazing” does not include customary athletic events or similar contest or competitions and is limited to
12 those actions taken and situations created in connection with initiation into or affiliation with any
13 organization.

14 **COMPLAINTS AND INVESTIGATIONS**

15 Any individual who has knowledge of behaviors that may constitute a violation of this policy shall
16 promptly report such information to the principal/designee.⁶

17 While reports may be made anonymously, an individual's need for confidentiality must be balanced with
18 obligations to cooperate with police investigations or legal proceedings, to provide due process to the
19 accused, to conduct a thorough investigation or to take necessary actions to resolve a complaint, and the
20 identity of parties and witnesses may be disclosed in appropriate circumstances to individuals with a
21 need to know.

22 The principal/designee at each school shall be responsible for investigating and resolving complaints.
23 Once a complaint is received, the principal/designee shall initiate and investigation within forty-eight
24 (48) hours of receipt of the report. If a report is not initiated within forty-eight (48) hours, the
25 principal/designee shall provide the Superintendent with appropriate documentation detailing the
26 reasons why the investigation was not initiated within the required timeframe.⁷ The principal/designee
27 shall notify the parent/legal guardian when a student is involved in an act of discrimination, harassment,
28 intimidation, bullying, or cyber-bullying. The principal/designee shall provide information on district
29 counseling and support services. Students involved in an act of discrimination, harassment, intimidation,
30 bullying, or cyber-bullying shall be referred to the appropriate school counselor by the principal/designee
31 when deemed necessary.⁸

32 The principal/designee is responsible for determining whether an alleged act constitutes a violation of
33 this policy, and such act shall be held to violate this policy when it meets one of the following conditions:

- 34 1. It places the student in reasonable fear or harm for the student’s person or property;
- 35 2. It has a substantially detrimental effect on the student’s physical or mental health;
- 36 3. It has the effect of substantially interfering with the student’s academic performance; or

- 1 4. It has the effect of substantially interfering with the student's ability to participate in or benefit
2 from the services, activities, or privileges provided by a school.

3 Upon the determination of a violation, the principal/designee shall conduct a prompt, thorough, and
4 complete investigation of each alleged incident. All investigations shall be completed and appropriate
5 intervention taken within twenty (20) calendar days from the receipt of the initial report.⁷ If the
6 investigation is not complete or intervention has not taken place within twenty (20) calendar days, the
7 principal/designee shall provide the Superintendent with appropriate documentation detailing the
8 reasons why the investigation has not been completed or the appropriate intervention has not taken
9 place.⁴ Within the parameters of the federal Family Educational Rights and Privacy Act (FERPA)⁹, a
10 written report on the investigation will be delivered to the parents of the complainant, parents of the
11 accused students and to the Superintendent.

12 **RESPONSE AND PREVENTION**¹⁰

13 School administrators shall consider the nature and circumstances of the incident, the age of the violator,
14 the degree of harm, previous incidences or patterns of behavior, or any other factors, as appropriate to
15 properly respond to each situation.

16 A substantiated charge against an employee shall result in disciplinary action up to and including
17 termination. A substantiated charge against a student may result in corrective or disciplinary action up
18 to and including suspension.

19 An employee disciplined for violation of this policy may appeal the decision by contacting the Federal
20 Rights Coordinator. Any student disciplined for violation of this policy may appeal the decision in
21 accordance with disciplinary policies and procedures.

22 **REPORTS**

23 When a complaint is filed alleging a violation of this policy where there is physical harm or the threat of
24 physical harm to a student or a student's property, the principal/designee of each middle school, junior
25 high school, or high school shall report the findings and any disciplinary actions taken to the
26 Superintendent and the Chair of the Board of Education.¹¹

27 By July 1 of each year, the Superintendent/designee shall prepare a report of all of the bullying cases
28 brought to the attention of school officials during the prior academic year. The report shall also indicate
29 how the cases were resolved and/or the reasons they are still pending. This report shall be presented to
30 the board of education at its regular July meeting, and it shall be submitted to the state department of
31 education by August 1.¹²

32 The Superintendent shall develop forms and procedures to ensure compliance with the requirements of
33 this policy and TCA 49-6-4503.

34 **RETALIATION AND FALSE ACCUSATIONS**

35 Retaliation against any person who reports or assists in any investigation of an act alleged in this policy
36 is prohibited. The consequences and appropriate remedial action for a person who engages in retaliation

1 shall be determined by the administrator after consideration of the nature, severity, and circumstances of
2 the act.¹³

3 False accusations accusing another person of having committed an act prohibited under this policy are
4 prohibited. The consequences and appropriate remedial action for a person found to have falsely
5 accused another may range from positive behavioral interventions up to and including suspension and
6 expulsion.¹⁴

7

Legal References

1. TCA 49-6-4503(a), (b)(3); 20 USCA §§ 1681 to 168
2. TCA 49-6-4503(b)(11)
3. TCA 49-6-4503(b)(12)
4. TCA 49-6-4503
5. TCA 49-2-120
6. TCA 49-6-4503(b)(5)
7. TCA 49-6-4503(b)(6)
8. TCA 49-6-4503(b)(14)
9. 20 USCA § 1232g
10. TCA 49-6-4503(b)(4), (7)-(8)
11. TCA 49-6-4503(d)(3)
12. TCA 49-6-4503(c)(2)(B)
13. TCA 49-6-4503(b)(9)
14. TCA 49-6-4503(b)(10)

Cross References

- Appeals to and Appearances Before the Board 1.404
- Section 504 and ADA Grievance Procedures 1.802
- Staff-Student Relations 5.610
- Student Goals 6.100
- Title IX & Sexual Harassment 6.3041
- Student Complaints and Grievances 6.305
- Code of Conduct 6.300
- Discipline Procedures 6.313**
- Child Abuse and Neglect 6.409
- Student Suicide Prevention 6.415

Lakeland School System
June 30, 2024
Preliminary Audit Summary

SUMMARY

- Expect to issue an unmodified or “clean opinion” on the City of Lakeland
 - Financial Statement Audit Opinions specific to Lakeland School System
 - General Purpose School Fund (and budgetary schedule), Federal Projects Fund, Capital Projects Fund, OPEB Fund Remaining Funds included in “Aggregate Other”
 - Do not issue an opinion on MDA, RSI or other supplementary information
 - Compliance Audit Opinion over Major Federal Programs
 - No major programs for Lakeland School System

Audit Opinions Summary (Continued)

- Management's Responsibility
 - Responsible for the preparation and fair presentation of financial statements in accordance with accounting standards generally accepted in the US
 - includes design, implementation, and maintenance of internal control relevant to preparation of the financial statements.
 - WU prepares the report as a non-attest service; however, management is ultimately responsible for the preparation and fair presentation.

Audit Opinions Summary (Continued)

- Auditor's Responsibility
 - Express opinion
 - How do we perform?
 - Auditing standards generally accepted in the US
 - Government auditing standards issued by Comptroller General of US.
 - Audit procedures/selections
 - Auditor judgment (using risk assessment considering internal controls)
 - Confirm significant amounts of revenue through State of TN and Shelby County
 - Use of independent, third-party statements
 - Sampling methodologies used for testing over revenues (reviewed receipt support) and expenditures (reviewed invoice support)
- Expected Opinion
 - Financial Statements: present fairly, in all material respects in accordance with US generally accepted accounting principles as applicable to governmental entities

FINANCIAL HIGHLIGHTS

GENERAL PURPOSE FUND¹

- Fund balance: Increase of \$700k to \$7 million
- Revenues: Increase of \$3.8M to \$25.1 million
 - Taxes and TISA funding
 - Expected increases with growing enrollment
- Expenses: increased \$3.3m to \$24.5m
 - Regular instruction increased \$1.3m to \$12.8m
 - Operation and Maintenance of Plant \$420k to \$1.9m
 - Salaries across the board \$1.9m to \$15.7m

¹Figures are preliminary

FINANCIAL HIGHLIGHTS

PENSIONS AND OPEB¹

- Note 10 – Pensions
 - All plans currently fully funding annual ADC in accordance with state law
 - All plans are currently fully funded and in net asset position.

- Note 12 – Other Postemployment Benefits
 - Net OPEB Liability: decrease of \$400k due to lower-than-expected premium rates
 - Currently under pay-go plan and partial funding of ADC
 - Funding history for 2024 is more than ADC
 - 2024 – funded \$297k of \$251k
 - 2023 – funded \$291k of \$410k
 - 2022 – funded \$756k of \$469k

¹Figures are preliminary

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

- As part of our audit, we consider internal controls over financial reporting as a basis for designing our auditing procedures
- We do not express an opinion on the effectiveness of internal controls.
- Deficiencies in internal control
 - No Material Weakness or Significant Deficiency in current year

THANK YOU!

Please call or email with any questions or concerns:

Clark Province

cprovince@wucpas.com

(901) 761-2720

Alex Fulton

avangilder@wucpas.com

(901) 761-2720





GASB 74/75 ACTUARIAL VALUATION

Fiscal Year Ending June 30, 2024

LAKELAND SCHOOL SYSTEM

CONTACT

Giovanni Gomez, ASA, EA, MAAA
giovanni.gomezperez@nyhart.com

PHONE

General (317) 845-3500

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August 21, 2024

Jessie Rosales
Lakeland School System
10050 Oakseed Ln.
Lakeland, TN 38002

This report summarizes the GASB actuarial valuation for the Lakeland School System 2023/24 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 74 (Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans) and GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). This report may not be appropriate for other purposes. Please contact Nyhart prior to disclosing this report to any other party or relying on its content for any purpose other than that explained above. Failure to do so may result in misrepresentation or misinterpretation of this report.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. Asset information has been provided to us by the trustee. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, expected return on assets, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. Evaluation of the reasonableness of expected rate of return on assets was outside the scope of our assignment. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following:

- plan experience differing from that anticipated by the economic or demographic assumptions;
- changes in economic or demographic assumptions;
- increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and
- changes in plan provisions or applicable law.

We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned are compliant with the continuing education requirements of the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States.

Should you have any questions please do not hesitate to contact us.



Giovanni Gomez, ASA, EA, MAAA
Actuary



Sandy DeKalb, ASA, MAAA
Actuary

Executive Summary

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Summary of Results

Presented below is the summary of GASB 75 results for the fiscal year ending June 30, 2024 compared to the prior fiscal year as shown in the System's Notes to Financial Statement.

	As of June 30, 2023		As of June 30, 2024	
Total OPEB Liability	\$	4,135,900	\$	4,249,512
Actuarial Value of Assets	\$	(2,916,333)	\$	(3,409,718)
Net OPEB Liability	\$	1,219,567	\$	839,794
Funded Ratio		70.5%		80.2%

	FY 2022/23		FY 2023/24	
OPEB Expense	\$	272,708	\$	81,433
Annual Employer Contributions	\$	290,739	\$	299,704
Actuarially Determined Contribution	\$	409,592	\$	250,682

	As of June 30, 2023		As of June 30, 2024	
Discount Rate		6.50%		6.00%
Expected Return on Assets		6.50%		6.00%

	As of June 30, 2024	
Total Active Participants		61
Total Retiree Participants		15

The active participants' number above may include active employees who currently have no health care coverage. Refer to Summary of Participants section for an accurate breakdown of active employees with and without coverage.

Executive Summary

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Summary of Results

Below is a breakdown of total GASB 75 liabilities allocated to past and current service compared to the prior year. The table below also provides a breakdown of the Total OPEB Liability allocated to pre- and post- Medicare eligibility. The liability shown below includes explicit (if any) and implicit subsidies. Refer to the Substantive Plan Provisions section for complete information on the Plan Sponsor's GASB subsidies.

Present Value of Future Benefits	As of June 30, 2023	As of June 30, 2024
Active Employees	\$ 4,852,912	\$ 4,233,850
Retired Employees	1,068,390	1,630,871
Total Present Value of Future Benefits	\$ 5,921,302	\$ 5,864,721

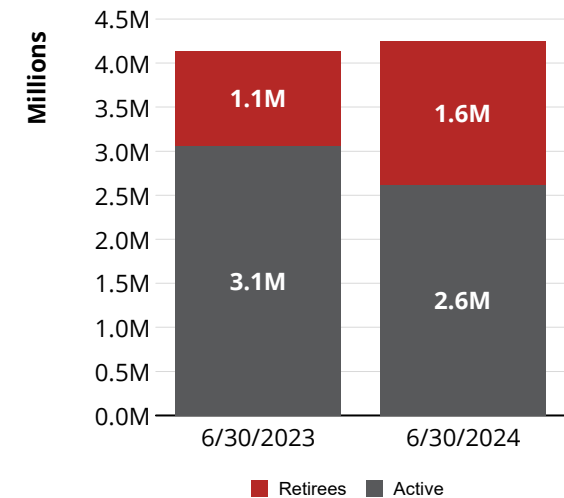
Total OPEB Liability	As of June 30, 2023	As of June 30, 2024
Active Pre-Medicare	\$ 1,840,090	\$ 1,457,476
Active Post-Medicare	1,227,420	1,161,165
Active Liability	\$ 3,067,510	\$ 2,618,641

Retiree Pre-Medicare	\$ 454,036	\$ 785,937
Retiree Post-Medicare	614,354	844,934
Retiree Liability	\$ 1,068,390	\$ 1,630,871

Total OPEB Liability	\$ 4,135,900	\$ 4,249,512
-----------------------------	---------------------	---------------------

	As of June 30, 2023	As of June 30, 2024
Discount Rate	6.50%	6.00%

Changes In Total OPEB Liability



Present Value of Future Benefits (PVFB) is the amount needed as of June 30, 2024 and June 30, 2023, to fully fund the System's retiree health care subsidies for existing and future retirees and their dependents assuming all actuarial assumptions are met.

Total OPEB Liability is the portion of PVFB considered to be accrued or earned as of June 30, 2024 and June 30, 2023. This amount is a required disclosure in the Required Supplementary Information section.

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Schedule of Changes in Net OPEB Liability and Related Ratios

OPEB Liability	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20
Total OPEB Liability					
Total OPEB Liability - beginning of year	\$ 4,135,900	\$ 5,345,025	\$ 5,752,862	\$ 5,420,028	\$ 3,583,169
Service cost	164,063	220,458	256,031	253,347	182,651
Interest	274,708	362,751	358,204	336,860	279,878
Change of benefit terms	34,958	0	0	0	0
Changes in assumptions	455,873	46,981	(292,770)	0	1,019,657
Differences between expected and actual experience	(666,286)	(1,698,576)	(650,498)	(137,551)	424,160
Benefit payments	(149,704)	(140,739)	(78,804)	(119,822)	(69,487)
Net change in total OPEB liability	\$ 113,612	\$ (1,209,125)	\$ (407,837)	\$ 332,834	\$ 1,836,859
Total OPEB Liability - end of year	\$ 4,249,512	\$ 4,135,900	\$ 5,345,025	\$ 5,752,862	\$ 5,420,028
Plan Fiduciary Net Position					
Plan fiduciary net position - beginning of year	\$ 2,916,333	\$ 2,486,836	\$ 2,202,712	\$ 1,591,717	\$ 1,094,399
Contributions - employer	299,704	290,739	756,062	269,822	544,487
Contributions - active employees	0	0	0	0	0
Net investment income	356,197	290,209	(383,242)	468,648	27,911
Benefit payments	(149,704)	(140,739)	(78,804)	(119,822)	(69,487)
Trust administrative expenses	(12,812)	(10,712)	(9,892)	(7,653)	(5,593)
Net change in plan fiduciary net position	\$ 493,385	\$ 429,497	\$ 284,124	\$ 610,995	\$ 497,318
Plan fiduciary net position - end of year	\$ 3,409,718	\$ 2,916,333	\$ 2,486,836	\$ 2,202,712	\$ 1,591,717
Net OPEB Liability - end of year	\$ 839,794	\$ 1,219,567	\$ 2,858,189	\$ 3,550,150	\$ 3,828,311
Plan fiduciary net position as % of total OPEB liability	80.2%	70.5%	46.5%	38.3%	29.4%
Covered employee payroll	\$ 4,337,750	\$ 4,377,443	\$ 4,609,191	\$ 4,821,770	\$ 4,782,810
Net OPEB liability as % of covered payroll	19.4%	27.9%	62.0%	73.6%	80.0%

* FY 2023/24 contributions/benefit payments are estimated benefit payments from the FY 2022/23 valuation.

** FY 2023/24 total covered payroll includes overtime and all other compensation for all employees (including employees terminated during the year).

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Schedule of Changes in Net OPEB Liability and Related Ratios (Continued)

OPEB Liability	FY 2018/19	FY 2017/18	FY 2016/17	FY 2015/16
Total OPEB Liability				
Total OPEB Liability - beginning of year	\$ 3,334,008	\$ 2,571,273	\$ 2,315,596	\$ 573,048
Service cost	189,121	112,708	104,359	12,471
Interest	263,050	204,813	183,967	45,368
Change of benefit terms	0	219,591	0	1,910,502
Changes in assumptions	0	172,083	0	(113,700)
Differences between expected and actual experience	(170,827)	76,196	0	(99,959)
Benefit payments	(32,183)	(22,656)	(32,649)	(12,134)
Net change in total OPEB liability	\$ 249,161	\$ 762,735	\$ 255,677	\$ 1,742,548
Total OPEB Liability - end of year	\$ 3,583,169	\$ 3,334,008	\$ 2,571,273	\$ 2,315,596
Plan Fiduciary Net Position				
Plan fiduciary net position - beginning of year	\$ 663,998	\$ 286,306	\$ 132,552	\$ 27,000
Contributions - employer	402,183	377,156	161,149	112,003
Contributions - active employees	0	0	0	0
Net investment income	64,059	24,583	25,907	5,683
Benefit payments	(32,183)	(22,656)	(32,649)	(12,134)
Trust administrative expenses	(3,658)	(1,391)	(653)	0
Net change in plan fiduciary net position	\$ 430,401	\$ 377,692	\$ 153,754	\$ 105,552
Plan fiduciary net position - end of year	\$ 1,094,399	\$ 663,998	\$ 286,306	\$ 132,552
Net OPEB Liability - end of year	\$ 2,488,770	\$ 2,670,010	\$ 2,284,967	\$ 2,183,044
Plan fiduciary net position as % of total OPEB liability	30.5%	19.9%	11.1%	5.7%
Covered employee payroll	\$ 5,306,108	\$ 5,184,986	\$ 3,300,603	\$ 3,204,469
Net OPEB liability as % of covered payroll	46.9%	51.5%	69.2%	68.1%

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Schedule of Employer Contributions

The Actuarially Determined Contributions (ADC) shown below are based on the Annual Required Contribution (ARC) calculated in prior GASB 45 actuarial valuations as shown in the System's financial statements.

	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20
Actuarially Determined Contribution (ADC)	\$ 250,682	\$ 409,592	\$ 468,902	\$ 475,549	\$ 351,709
Contributions in relation to the ADC	299,704	290,739	756,062	269,822	544,487
Contribution deficiency/(excess)	\$ (49,022)	\$ 118,853	\$ (287,160)	\$ 205,727	\$ (192,778)
Covered employee payroll	\$ 4,337,750	\$ 4,377,443	\$ 4,609,191	\$ 4,821,770	\$ 4,782,810
Contribution as a % of covered payroll	6.9%	6.6%	16.4%	5.6%	11.4%
	FY 2018/19	FY 2017/18	FY 2016/17	FY 2015/16	FY 2014/15
Actuarially Determined Contribution (ADC)	\$ 366,572	\$ 257,746	\$ 240,597	\$ 67,209	\$ 74,970
Contributions in relation to the ADC	402,183	377,156	128,500	99,869	27,000
Contribution deficiency/(excess)	\$ (35,611)	\$ (119,410)	\$ 112,097	\$ (32,660)	\$ 47,970
Covered employee payroll	\$ 5,306,108	\$ 5,184,986	\$ 3,300,603	\$ 3,204,469	N/A
Contribution as a % of covered payroll	7.6%	7.3%	3.9%	3.1%	N/A

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

OPEB Expense

OPEB Expense		FY 2023/24		FY 2022/23
Discount Rate				
Beginning of year		6.50%		6.60%
End of year		6.00%		6.50%
Service cost	\$	164,063	\$	220,458
Interest		274,708		362,751
Change of benefit terms		34,958		0
Projected earnings on OPEB plan investments		(193,950)		(168,654)
Reduction for contributions from active employees		0		0
OPEB plan administrative expenses		12,812		10,712
Current period recognition of deferred outflows / (inflows) of resources				
Differences between expected and actual experience	\$	(348,237)	\$	(264,951)
Changes in assumptions		143,279		86,295
Net difference between projected and actual earnings on OPEB plan investments		(6,200)		26,097
Total current period recognition	\$	(211,158)	\$	(152,559)
Total OPEB expense	\$	81,433	\$	272,708

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Deferred Outflows / (Inflows) of Resources

Deferred Outflows / (Inflows) of Resources represents the following items that have not been recognized in the OPEB Expense:

1. Differences between expected and actual experience of the OPEB plan
2. Changes of assumptions
3. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)

The initial amortization period for the first two items noted above is based on expected future service lives while the difference between the projected and actual earnings in OPEB plan investment is amortized over five years. All balances are amortized linearly on a principal only basis and new bases will be created annually for each of the items above.

Differences between expected and actual experience for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2024
June 30, 2016	\$ (99,959)	12	\$ (8,330)	\$ (24,989)
June 30, 2017	\$ 0	N/A	\$ 0	\$ 0
June 30, 2018	\$ 76,196	10	\$ 7,620	\$ 22,856
June 30, 2019	\$ (170,827)	11	\$ (15,530)	\$ (77,647)
June 30, 2020	\$ 424,160	10	\$ 42,416	\$ 212,080
June 30, 2021	\$ (137,551)	10	\$ (13,755)	\$ (82,531)
June 30, 2022	\$ (650,498)	10	\$ (65,050)	\$ (455,348)
June 30, 2023	\$ (1,698,576)	8	\$ (212,322)	\$ (1,273,932)
June 30, 2024	\$ (666,286)	8	\$ (83,286)	\$ (583,000)

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Deferred Outflows / (Inflows) of Resources (Continued)

Changes in assumptions for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2024
June 30, 2016	\$ (113,700)	12	\$ (9,475)	\$ (28,425)
June 30, 2017	\$ 0	N/A	\$ 0	\$ 0
June 30, 2018	\$ 172,083	10	\$ 17,208	\$ 51,627
June 30, 2019	\$ 0	N/A	\$ 0	\$ 0
June 30, 2020	\$ 1,019,657	10	\$ 101,966	\$ 509,827
June 30, 2021	\$ 0	N/A	\$ 0	\$ 0
June 30, 2022	\$ (292,770)	10	\$ (29,277)	\$ (204,939)
June 30, 2023	\$ 46,981	8	\$ 5,873	\$ 35,235
June 30, 2024	\$ 455,873	8	\$ 56,984	\$ 398,889

Net Difference between projected and actual earnings in OPEB plan investments for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2024
June 30, 2020	\$ 71,453	5	\$ 14,289	\$ 0
June 30, 2021	\$ (368,937)	5	\$ (73,787)	\$ (73,789)
June 30, 2022	\$ 550,292	5	\$ 110,058	\$ 220,118
June 30, 2023	\$ (121,555)	5	\$ (24,311)	\$ (72,933)
June 30, 2024	\$ (162,247)	5	\$ (32,449)	\$ (129,798)

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Deferred Outflows / (Inflows) of Resources (Continued)

As of fiscal year ending June 30, 2024	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 234,936	\$ (2,497,447)
Changes in assumptions	995,578	(233,364)
Net difference between projected and actual earnings in OPEB plan investments	0	(56,402)
Total	\$ 1,230,514	\$ (2,787,213)

Annual Amortization of Deferred Outflows / (Inflows)

The balances as of June 30, 2024 of the deferred outflows / (inflows) of resources will be recognized in OPEB expense in the future fiscal years as noted below.

FYE	Balance
2025	\$ (225,449)
2026	\$ (151,658)
2027	\$ (261,718)
2028	\$ (244,432)
2029	\$ (211,981)
Thereafter	\$ (461,461)

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Sensitivity Results

The following presents the Net OPEB Liability as of June 30, 2024, calculated using the discount rate assumed and what it would be using a 1% higher and 1% lower discount rate.

- The current discount rate is 6.00%.
- The 1% decrease in discount rate would be 5.00%.
- The 1% increase in discount rate would be 7.00%.

As of June 30, 2024	Net OPEB Liability	
1% Decrease	\$	1,383,446
Current Discount Rate	\$	839,794
1% Increase	\$	388,593

The following presents the Net OPEB Liability as of June 30, 2024, using the health care trend rates assumed and what it would be using 1% higher and 1% lower health care trend rates.

- The current health care trend rate starts at an initial rate of 8.00%, decreasing to an ultimate rate of 4.50%.
- The 1% decrease in health care trend rates would assume an initial rate of 7.00%, decreasing to an ultimate rate of 3.50%.
- The 1% increase in health care trend rates would assume an initial rate of 9.00%, decreasing to an ultimate rate of 5.50%.

As of June 30, 2024	Net OPEB Liability	
1% Decrease	\$	406,712
Current Trend Rates	\$	839,794
1% Increase	\$	1,365,146

* Health care trend rates also include the impact of increases or decreases to post-65 medical/rx. The current trend rates for post-65 benefits are an initial rate of 6.50% decreasing by 0.25% per year to an ultimate rate of 4.50%.

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Asset Information

Asset Breakdown	FY 2022/23		FY 2023/24	
Assets				
Cash and deposits	\$	27,523	\$	31,992
Securities lending cash collateral		0		0
Total cash	\$	27,523	\$	31,992
Receivables				
Contributions	\$	0	\$	0
Accrued interest		0		0
Total receivables	\$	0	\$	0
Investments				
Fixed income	\$	1,323,423	\$	1,671,704
Equities		1,565,387		1,706,022
Equity Hedge Assets		0		0
Total investments	\$	2,888,810	\$	3,377,726
Total Assets	\$	2,916,333	\$	3,409,718
Liabilities				
Payables				
Investment management fees	\$	0	\$	0
Securities lending expense		0		0
Total liabilities	\$	0	\$	0
Net Position Restricted to OPEB	\$	2,916,333	\$	3,409,718

GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Asset Information (Continued)

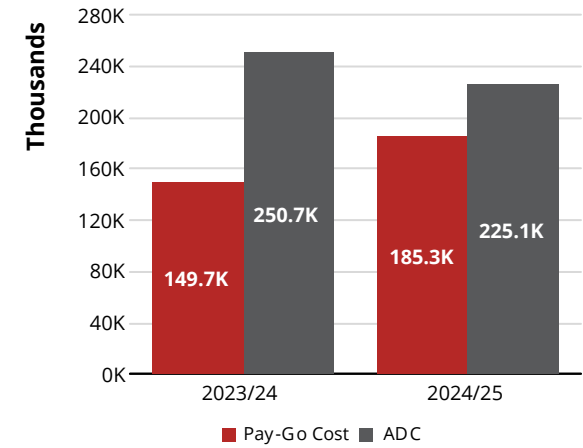
Asset Reconciliation	FY 2022/23	FY 2023/24
Additions		
Contributions Received		
Employer	\$ 290,739	\$ 299,704
Active employees	0	0
Total contributions	\$ 290,739	\$ 299,704
Investment Income		
Net increase in fair value of investments	\$ 213,618	\$ 239,995
Interest and dividends	76,591	116,202
Investment expense, other than from securities lending	0	0
Securities lending income	0	0
Securities lending expense	0	0
Net investment income	\$ 290,209	\$ 356,197
Total additions	\$ 580,948	\$ 655,901
Deductions		
Benefit payments	\$ 140,739	\$ 149,704
Administrative expenses	10,712	12,812
Other	0	0
Total deductions	\$ 151,451	\$ 162,516
Net increase in net position	\$ 429,497	\$ 493,385
Net position restricted to OPEB		
Beginning of year	\$ 2,486,836	\$ 2,916,333
End of year	\$ 2,916,333	\$ 3,409,718

Actuarially Determined Contributions

Lakeland School System GASB 74/75 Valuation For Fiscal Year Ending June 30, 2024

	FY 2023/24		FY 2024/25	
Discount rate (Funding)	6.50%		6.00%	
Payroll growth factor used for amortization	3.50%		3.50%	
Actuarial cost method	Entry Age Normal Level % of Salary		Entry Age Normal Level % of Salary	
Amortization type	Level % of Salary		Level % of Salary	
Amortization period (years)	23		22	
Actuarial Accrued Liability (AAL) - beginning of year	\$	4,135,900	\$	4,249,512
Actuarial Value of Assets (AVA) - beginning of year		(2,916,333)		(3,409,718)
Unfunded AAL - beginning of year	\$	1,219,567	\$	839,794
Normal Cost	\$	164,063	\$	163,918
Amortization of Unfunded AAL		71,319		48,486
Total normal cost plus amortization	\$	235,382	\$	212,404
Interest to end of year		15,300		12,744
Actuarially Determined Contribution - Preliminary	\$	250,682	\$	225,148
Expected Benefit Payments		149,704		185,310
Actuarially Determined Contribution - Final	\$	250,682	\$	225,148

Cash Vs Accrual Accounting



Actuarially Determined Contribution (ADC) is the target or recommended contribution to a defined benefit OPEB plan, which if paid on an ongoing basis, will provide sufficient resources to fund future costs for services to be earned and liabilities attributed to past services. This is typically higher than the pay-as-you-go cost because it includes recognition of employer costs expected to be paid in future accounting periods.

Projection of GASB Disclosures

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

The Total OPEB Liability (TOL) is expected to change on an annual basis as a result of expected and unexpected events. Under normal circumstances, it is generally expected to have a net increase each year. Below is a list of the most common events affecting the total OPEB liability and whether they increase or decrease the liability.

Expected Events

- Increases in TOL due to additional benefit accruals as employees continue to earn service each year
- Increases in TOL due to interest as the employees and retirees age
- Decreases in TOL due to benefit payments

Unexpected Events

- Increases in TOL when actual health care costs increase more than expected. A liability decrease occurs when the reverse happens.
- Increases in TOL when more new retirements occur than expected or fewer terminations occur than anticipated. Liability decreases occur when the opposite outcomes happen.
- Increases or decreases in TOL depending on whether benefits are improved or reduced.

Projection of Total OPEB Liability (TOL)	FY 2023/24	FY 2024/25
TOL as of beginning of year	\$ 4,135,900	\$ 4,249,512
Normal cost as of beginning of year	164,063	163,918
Exp. benefit payments during the year	(149,704)	(185,310)
Interest adjustment to end of year	274,708	259,327
Exp. TOL as of end of year	\$ 4,424,967	\$ 4,487,447
Actuarial Loss / (Gain)	(175,455)	TBD
Actual TOL as of end of year	\$ 4,249,512	\$ TBD

Discount rate as of beginning of year	6.50%	6.00%
Discount rate as of end of year	6.00%	TBD

Projection of Actuarial Value of Assets (AVA)	FY 2023/24	FY 2024/25
AVA as of beginning of year	\$ 2,916,333	\$ 3,409,718
Exp. employer contributions during the year	299,704	335,311
Exp. benefit payments during the year	(149,704)	(185,310)
Expected investment income	193,950	208,575
Exp. Trust administrative expenses	(12,812)	(14,980)
Exp. AVA as of end of year	\$ 3,247,471	\$ 3,753,313
Differences between expected and actual experience	162,247	TBD
AVA as of end of year	\$ 3,409,718	\$ TBD

Expected asset return as of beginning of year	6.50%	6.00%
Expected asset return as of end of year	6.00%	TBD

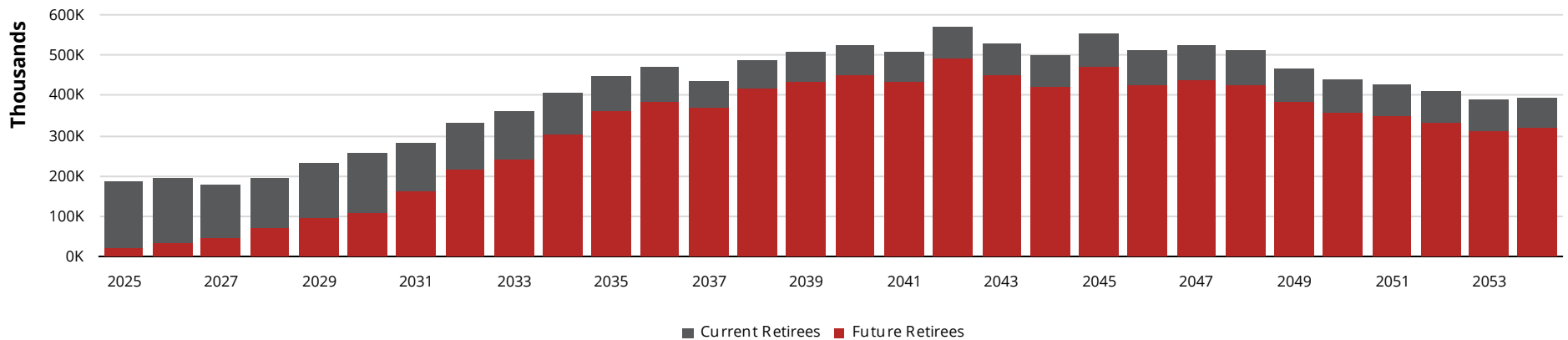
Cash Flow Projections

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

The below projections show the actuarially estimated employer-paid contributions for retiree health benefits for the next thirty years. Results are shown separately for a closed group of current/future retirees. These projections include explicit and implicit subsidies.

FYE	Current Retirees	Future Retirees*	Total	FYE	Current Retirees	Future Retirees*	Total	FYE	Current Retirees	Future Retirees*	Total
2025	\$ 166,547	\$ 18,763	\$ 185,310	2035	\$ 84,927	\$ 361,194	\$ 446,121	2045	\$ 82,639	\$ 472,208	\$ 554,847
2026	\$ 158,855	\$ 33,822	\$ 192,677	2036	\$ 88,102	\$ 384,224	\$ 472,326	2046	\$ 83,600	\$ 427,654	\$ 511,254
2027	\$ 132,493	\$ 47,346	\$ 179,839	2037	\$ 67,421	\$ 366,931	\$ 434,352	2047	\$ 84,202	\$ 439,958	\$ 524,160
2028	\$ 125,022	\$ 69,407	\$ 194,429	2038	\$ 69,688	\$ 417,457	\$ 487,145	2048	\$ 84,393	\$ 427,187	\$ 511,580
2029	\$ 136,597	\$ 93,956	\$ 230,553	2039	\$ 71,929	\$ 435,939	\$ 507,868	2049	\$ 84,151	\$ 384,633	\$ 468,784
2030	\$ 148,484	\$ 108,583	\$ 257,067	2040	\$ 74,106	\$ 451,684	\$ 525,790	2050	\$ 83,410	\$ 357,299	\$ 440,709
2031	\$ 120,884	\$ 160,054	\$ 280,938	2041	\$ 76,178	\$ 434,248	\$ 510,426	2051	\$ 82,169	\$ 345,688	\$ 427,857
2032	\$ 114,413	\$ 215,324	\$ 329,737	2042	\$ 78,100	\$ 493,039	\$ 571,139	2052	\$ 80,417	\$ 330,642	\$ 411,059
2033	\$ 119,047	\$ 241,832	\$ 360,879	2043	\$ 79,849	\$ 449,478	\$ 529,327	2053	\$ 78,173	\$ 311,048	\$ 389,221
2034	\$ 102,698	\$ 303,610	\$ 406,308	2044	\$ 81,375	\$ 420,453	\$ 501,828	2054	\$ 75,466	\$ 317,875	\$ 393,341

Projected Employer Pay-go Cost



* Projections for future retirees do not take into account future new hires.

Discussion of Discount Rates

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Under GASB 74, the discount rate used in valuing OPEB liabilities for funded plans as of the Measurement Date must be based on the long-term expected rate of return on OPEB plan investments that are expected to be used to finance future benefit payments to the extent that (a) they are sufficient to pay for the projected benefit payments and (b) the OPEB plan assets are invested using a strategy that will achieve that return. When the OPEB plan investments are insufficient to cover future benefit payments, a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA /Aa or higher (or equivalent quality on another rating scale) must be used.

For the current valuation:

1. The long-term expected rate of return on OPEB plan investment is assumed to be 6.00%, consistent with the information provided in the TSBA Forecast. This was determined using a building block method in which expected future rates of return are developed for each major asset class. These expected future rates of return are then combined to produce the long-term expected rate of return by weighting them based on the target asset allocation percentage. The best estimates of arithmetical rates of return for each major asset class included in the OPEB Plan's target asset allocation as of June 30, 2024 are summarized in the following table.
2. The discount rate used when the OPEB plan investments are insufficient to pay for future benefit payments are selected from the range of indices as shown in the table below, where the range is given as the spread between the lowest and highest rate shown.

Asset Class	Target Allocation	L/T Expected ROR
U.S. Equities	35.0%	7.54%
International Equities	17.0%	7.28%
Fixed Income	42.0%	4.18%
Equity Hedge Assets	6.0%	5.90%
Total	100.0%	6.00%

Yield as of	June 30, 2023	June 30, 2024
Bond Buyer Go 20-Bond Municipal Bond Index	3.65%	3.93%
S&P Municipal Bond 20-Year High Grade Rate Index	4.13%	4.21%
Fidelity 20-Year Go Municipal Bond Index	3.86%	3.97%
Bond Index Range	3.65% - 4.13%	3.93% - 4.21%

3. The System's funding policy is to pay for the pay-go cost out of the General Fund and making pre-funding contributions of at least \$150,000 per year. The final equivalent single discount rate used for this year's valuation is 6.00% with the assumption that the System will eventually pay the pay-go costs out of the OPEB Trust at the time when the Trust is expected to be sufficient to finance all future benefit payments.

Summary of Plan Participants

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Active Employees

Actives with coverage	Single	Non-Single	Total	Avg. Age	Avg. Svc	Salary
Total actives with coverage	18	25	43	52.0	14.5	\$ 2,871,897

Actives without coverage	Total	Avg. Age	Avg. Svc	Salary
Total actives without coverage	18	50.9	13.0	\$ 1,284,290

Actives without medical coverage listed have been included in this GASB valuation since they are assumed to receive life insurance benefits after retirement.

Active Age-Service Distribution

Age	Years of Service										Total
	< 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
Under 25											0
25 to 29											0
30 to 34											0
35 to 39			3								3
40 to 44			7		1						8
45 to 49			12			4					16
50 to 54			5	1		1	7				14
55 to 59			5	1			2	1			9
60 to 64			6				3				9
65 to 69			1			1					2
70 & up											0
Total	0	0	39	2	1	6	12	1	0	0	61

Summary of Plan Participants

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Retirees

Retirees with coverage	Single	Non-Single	Total	Avg. Age
Copay Plan	8	3	11	61.0
Aetna (Post-65 Plan)	2	2	4	72.5
Total retirees with coverage	10	5	15	64.0

Additionally, there are 5 retirees who do not currently have health coverage. These retirees are assumed to receive the System's life insurance benefit and have been included in this GASB valuation.

Retiree Age Distribution

Age	Retirees
< 45	
45 to 49	
50 to 54	2
55 to 59	2
60 to 64	6
65 to 69	1
70 to 74	3
75 to 79	1
80 to 84	
85 to 89	
90 & up	
Total	15

Substantive Plan Provisions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Eligibility

Legacy employees that qualify for retirement benefits under the Tennessee Consolidated Retirement System (TCRS) are eligible for post-retirement health benefits for life. Eligible employees must complete 15 years of service with the System and meet the requirements under TCRS. Those who are former employees of Shelby County School System or Memphis City Schools must have 15 years of continuous service with Lakeland, Shelby County, and/or Memphis City Schools prior to retirement. Non-Legacy Employees are not eligible for any post-retirement health benefits. **It has been assumed that to qualify for any post-retirement benefit, an active employee must also be enrolled in the System's plan immediately preceding retirement.**

Legacy Employees

Employees who have attained at least three years of service as of July 1, 2024 from Lakeland School System, Shelby County School System or Memphis City Schools and were hired by Lakeland School System directly from any Shelby County school system prior to October 15, 2018.

Non-Legacy Employees

All other employees

Spouse Benefit

Surviving spouses of legacy retirees are able to stay on the plan at their own expense until eligible for Medicare.

Explicit Subsidy

Legacy Employees

Legacy retirees and their dependents may continue to participate in the System's plan options that are available to its active employees until Medicare eligibility. The System and retiree shall share the cost of the premium at the same rate as active employees. Upon Medicare eligibility, the retiree and covered dependents may continue to participate in the Medicare Advantage plan offered by the System and retiree shall share the cost of the premium at the same rate as active employees.

Non-Legacy Employees

No benefits are offered to non-legacy employees and future new hires.

Retiree Cost Sharing

Retirees are required to contribute the portion of premiums not covered by the System's explicit subsidy.

Substantive Plan Provisions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Medical Benefit

Same benefit options are offered to retirees as active employees (Legacy employees only). The System participates in the Interlocal Health Benefit Trust. Premium rates are developed on the experience of several School Systems, the City of Lakeland, the Town of Collierville, and City of Bartlett. The monthly premiums and active employee contribution percentages by plan effective July 1, 2023 and July 1, 2024 are shown below. Note that in practice, no premiums payments are made in July or August and that premium payments are evenly distributed over the remaining 10 months of the year. The contribution percentages are applied to the premiums, which do not represent the true cost of the retiree health benefits.

Pre-65 Plan	Eff. 9/1/2023		Eff. 9/1/2024	
	Retiree	Ret/Spouse	Retiree	Ret/Spouse
Copay	\$ 737.70	\$ 1,475.38	\$ 752.46	\$ 1,504.38

Post-65 Plan	Eff. 1/1/2023		Eff. 1/1/2024	
	Retiree	Ret/Spouse	Retiree	Ret/Spouse
Aetna	\$ 194.00	\$ 388.00	\$ 201.76	\$ 403.52

Plan	Eff. 9/1/2023		Eff. 9/1/2024	
	Retiree Pays	Spouse Pays	Retiree Pays	Spouse Pays
Copay	21%	41%	21%	31%
Aetna (post-65 plan)	28%	28%	28%	28%

Life Insurance

Retirees are eligible to receive System-paid life insurance equal to their final yearly salary up to a maximum of \$50,000.

Actuarial Methods and Assumptions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

The actuarial assumptions used in this report represent a reasonable long-term expectation of future OPEB outcomes. As national economic and System experience change over time, the assumptions will be tested for ongoing reasonableness and, if necessary, updated.

The discount rate, expected return on assets, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. Evaluation of the reasonableness of expected return on assets was outside the scope of our assignment. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

There are changes to the actuarial assumptions since the last GASB valuation, which was for the fiscal year ending June 30, 2023. Refer to Actuary's Notes section for complete information on these changes. For the current year GASB valuation, we have also updated the per capita costs. We expect to update discount rate, health care trend rates, mortality table, and per capita costs again in the next full GASB valuation, which will be for the fiscal year ending June 30, 2026.

Measurement Date	For fiscal year ending June 30, 2024, June 30, 2024 measurement date was used.
Actuarial Valuation Date	July 1, 2024 Liabilities as of June 30, 2024 are based on an actuarial valuation date of July 1, 2024 with no adjustments to get to the June 30, 2024 measurement date. Liabilities as of June 30, 2023 are based on an actuarial valuation date of July 1, 2022 projected to June 30, 2023, reflecting actual premiums and contributions.
Discount Rate	6.00% as of June 30, 2024 and 6.50% as of June 30, 2023 for accounting disclosure purposes 6.00% for funding disclosure purposes (in calculating the Actuarially Determined Contribution) Refer to the Discussion of Discount Rates section for more information on selection of the discount rate, which is determined by the Plan Sponsor in concurrence with Nyhart.
Long-Term Rate of Return	6.00% as of June 30, 2024 and 6.50% as of June 30, 2023. Refer to the Discussion of Discount Rates section for more information on the selection of the discount rate.

Actuarial Methods and Assumptions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Payroll Growth

2023 TCRS Teacher Salary Growth Table. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as the Lakeland School System. Sample rates are as shown below.

Age	Rate
25	7.5%
35	5.8%
45	4.5%
55	3.7%

Inflation Rate

2.25% per year

The inflation rate is based on the TCRS Actuarial Valuation Report as of June 30, 2023.

Cost Method

Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where:

- Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and
- Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.

Employer Funding Policy

The System's intention is to fund \$150,000 per year and pay for the pay-go costs from the General Fund until the Trust balance is sufficient to meet future benefit payments. The Trust ADC is determined each year as the sum of (a) the actuarial normal cost for benefits accruing during the year, (b) an amortization component of the unfunded actuarial liability amortized over a declining number of years (but not less than five years) and (c) an interest adjustment. For FYE 2024, a 23-year amortization period was used. The amortization amount is based the projected benefit duration of eligible participants and a 3.5% payroll growth assumption.

Census Data

Census information as of June 30, 2024 was provided by the System in June 2024. We have reviewed it for reasonableness and no material modifications were made to the census data.

Experience Study

Best actuarial practices call for a periodic assumption review and Nyhart recommends the System to complete an actuarial assumption review in the future.

Actuarial Methods and Assumptions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Health Care Coverage Election Rate

Active legacy employees with current coverage electing System coverage: 95%
Active legacy employees with no coverage: 0%
Active legacy employees electing System-paid life insurance: 100%
Inactive employees with current coverage: 100%
Inactive employees with no coverage: 0%

The participation rates are based on the System's historical experience.

Spousal Coverage

Based on actual coverage for current active employees and retirees. For active employees and retirees where spousal date of birth information was not provided, husbands are assumed to be three years older than wives. The spousal age difference is based on the observed age difference among the general population of married individuals who are of retirement age.

The spousal coverage is based on the System's historical experience.

Mortality

Mortality rates are based on the SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using scale MP-2021 for non-teachers.

SOA Pub-2010 Teacher Total Dataset Headcount Weighted Mortality Table fully generational using scale MP-2021 for teachers.

Continuing survivors' mortality is based on the SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using scale MP-2021.

The plan does not have sufficient data to have credible experience. Therefore, mortality assumptions are set to reflect general population trends based upon Pub-2010 Mortality tables and the most recent generational projection scale MP-2021 released by the Society of Actuaries (SOA) for future mortality improvements.

Disability

None

Actuarial Methods and Assumptions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Turnover Rate

Assumption used to project terminations (voluntary and involuntary) prior to meeting minimum retirement eligibility for retiree health coverage. The rates represent the probability of termination in the next 12 months. The termination rates are based on the Tennessee Consolidated Retirement System Actuarial Valuation as of the year ending June 30, 2023. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as the Lakeland School System. Sample annual turnover rates are as shown below.

Male				Female			
Age	0 YOS	1 YOS	2+ YOS	Age	0 YOS	1 YOS	2+ YOS
25	16.2%	13.5%	8.5%	25	16.2%	13.5%	10.0%
30	16.2%	13.5%	6.0%	30	16.2%	13.5%	7.6%
35	16.2%	13.5%	3.6%	35	16.2%	13.5%	4.6%
40	16.2%	13.5%	2.0%	40	16.2%	13.5%	2.3%
45	16.6%	13.5%	1.5%	45	16.6%	13.5%	1.1%
50	17.8%	14.2%	2.0%	50	17.8%	14.2%	1.6%
55	19.8%	16.8%	3.1%	55	19.8%	16.8%	3.8%
60	22.9%	22.9%	4.7%	60	22.9%	21.6%	5.0%
65+	25.2%	23.5%	0.0%	65+	25.2%	23.5%	0.0%

Retirement Rate

Annual retirement rates are based on the Tennessee Consolidated Retirement System (TCRS) actuarial valuation as of the year ending June 30, 2023. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as the Lakeland School System. Annual sample rates of retirement are as shown below.

Male					Female				
Age	<15 YOS	15 - 29 YOS	30 YOS	31+ YOS	Age	<15 YOS	15 - 29 YOS	30 YOS	31+ YOS
50	6.50%	6.50%	7.31%	6.50%	50	6.50%	6.50%	7.31%	6.50%
55	10.00%	10.00%	11.25%	10.00%	55	10.00%	10.00%	11.25%	10.00%
58	13.00%	13.00%	14.63%	13.00%	58	14.00%	14.00%	15.75%	14.00%
60	15.00%	16.05%	16.05%	16.05%	60	17.00%	18.19%	18.19%	18.19%
62	22.00%	23.60%	23.60%	23.60%	62	26.00%	27.84%	27.84%	27.84%
64	18.00%	19.20%	19.20%	19.20%	64	24.00%	25.66%	25.66%	25.66%
65	35.00%	37.45%	37.45%	37.45%	65	37.50%	40.13%	40.13%	40.13%
70	16.00%	17.13%	17.13%	17.13%	70	34.00%	36.36%	36.36%	36.36%
75+	100.00%	100.00%	100.00%	100.00%	75+	100.00%	100.00%	100.00%	100.00%

Actuarial Methods and Assumptions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Health Care Trend Rates

FYE	Pre-65	Post-65
2024	8.00%	6.50%
2025	7.50%	6.25%
2026	7.00%	6.00%
2027	6.50%	5.75%
2028	6.00%	5.50%
2029	5.50%	5.25%
2030	5.00%	5.00%
2031	4.50%	4.75%
2032+	4.50%	4.50%

The initial trend rate was based on a combination of employer history, national trend surveys, and professional judgment.

The ultimate trend rate was selected based on historical medical CPI information.

Due to Medicare Advantage Payment reform and the Inflation Reduction Act, CMS subsidies are expected to be lower starting in 2025. This will have an impact on the premium rates for Medicare Advantage plans. This valuation does not reflect any changes to the medical trend assumption as it relates to the lower CMS subsidies since there was no data available on the rate development for Medicare Advantage plans.

Retiree Contributions

Retiree contributions are assumed to increase according to health care trend rates.

Per Capita Costs

Annual per capita costs were calculated based on the monthly premium rates for the Copay plan effective as of July 1, 2024 and the projected trust funding increase using the current enrollment for the Interlocal health Trust, actuarially increased using health index factors. Dental and vision costs are not included since the retiree pays 100% of the costs of these benefits and dental and vision costs are not assumed to vary by age (thus there is no implicit subsidy). Post-65 per capita costs are assumed to equal the post-65 premium rate. Sample annual per capita costs are as shown below:

Age	Copay
<55	\$ 10,400
55 - 59	\$ 12,800
60 - 64	\$ 16,300

The per capita costs represent the cost of coverage for a retiree-only population.

Actuarial standards require the recognition of higher inherent costs for a retired population versus an active population.

Actuarial Methods and Assumptions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Explicit Subsidy

The difference between (a) the premium rate and (b) the retiree contribution. Below is an example of the monthly explicit subsidies for a future retiree who is enrolled in the Copay plan.

	Premium Rate	Retiree Contribution	Explicit Subsidy
	A	B	C = A - B
Retiree	\$ 752.46	\$ 158.02	\$ 594.44
Spouse	\$ 751.92	\$ 233.10	\$ 518.82

Implicit Subsidy

The difference between (a) the per capita cost and (b) the premium rate. Below is an example of the monthly implicit subsidies for a retiree of age 60 with spouse of the same age enrolled in the Copay plan.

	Per Capita Cost	Premium Rate	Implicit Subsidy
	A	B	C = A - B
Retiree	\$ 1,358.33	\$ 752.46	\$ 605.87
Spouse	\$ 1,358.33	\$ 751.92	\$ 606.41

All employers that utilize premium rates based on blended active/retiree claims experience will have an implicit subsidy. There is an exception for Medicare plans using a true community-rated premium rate.

Actuarial Methods and Assumptions

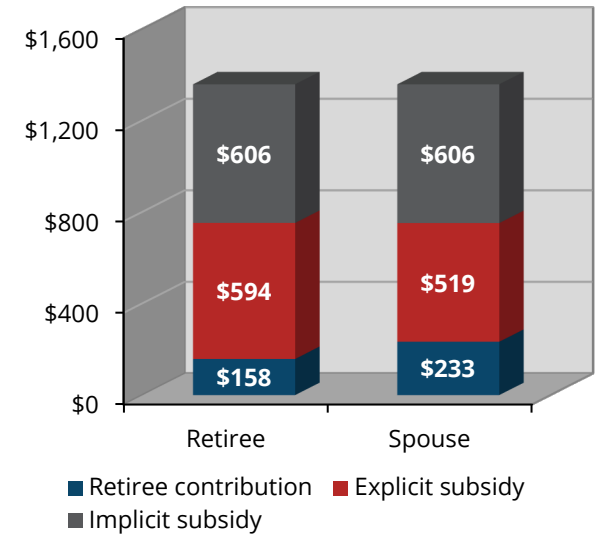
Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

GASB Subsidy Breakdown

Below is a breakdown of the GASB 75 monthly total cost for a retiree of age 60 with spouse of the same age enrolled in the Copay plan.

	Retiree		Spouse	
Retiree contribution	\$	158.02	\$	233.10
Explicit subsidy	\$	594.44	\$	518.82
Implicit subsidy	\$	605.87	\$	606.41
Total monthly cost	\$	1,358.33	\$	1,358.33

GASB Subsidy Breakdown



Models

ProVal

Valuation software developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing postretirement medical valuations. We coded the plan provisions, assumptions, methods, and participant data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any weakness or limitations in the software and have determined it is appropriate for performing this valuation.

HealthMAPS Manual

Rating manual developed by WTW. Aging factors are used to develop per capita costs by age for plans with limited credible exposure to develop plan-specific factors. We are not aware of any weakness or limitations in the factors and have determined they are appropriate for performing this valuation.

APPENDIX

Appendix

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Comparison of Participant Demographic Information

The active participants' number below may include active employees who currently have no health care coverage. Refer to Summary of Participants section for an accurate breakdown of active employees with and without coverage.

	As of June 30, 2022	As of June 30, 2024
Active Participants	69	61
Retired Participants	12	15
Averages for Active		
Age	49.4	51.6
Service	13.6	14.0
Averages for Inactive		
Age	63.8	64.0

Appendix

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

Detailed Actuary's Notes

There have been substantive plan provision changes since the last full valuation, which was for fiscal year ending June 30, 2022. Retiree contributions towards the spouse's portion of the premium have been updated from 41% of the premium to 31% of the premium. This update led to an increase in liabilities.

The following assumptions have been updated:

1. The termination tables were updated to follow the Tennessee Consolidated Retirement System (TCRS) actuarial valuation as of the year ending June 30, 2023. This update led to a slight increase in liabilities.
2. The retirement tables were updated to follow the Tennessee Consolidated Retirement System (TCRS) actuarial valuation as of the year ending June 30, 2023. The impact of this change is a slight decrease in liabilities.
3. This discount rate has been updated to reflect the long-term expected rate of return for the TSBA OPEB Trust. The prior valuation used a discount rate of 6.50% as of June 30, 2023 and the current valuation uses a discount rate of 6.00% as of June 30, 2024. This change has caused an increase in liabilities. Refer to the Discussion of Discount Rates section for more information on the selection of the discount rate.
4. Health care trend rates have been set to an annual trend of 8.00%, decreasing 0.50% annually to an ultimate rate of 4.50% for Pre-65 and 6.50%, decreasing 0.25% annually to an ultimate rate of 4.50% for Post-65. This change caused an increase in liabilities.

In addition, actual premium changes for FYE 2024/25 and per capita claims costs were reflected, resulting in a decrease in liabilities. The updated census data resulted in a significant decrease in liabilities, mainly due to changes in dates of hire confirmed by the System and retirement eligible actives not retiring as expected.

GLOSSARY

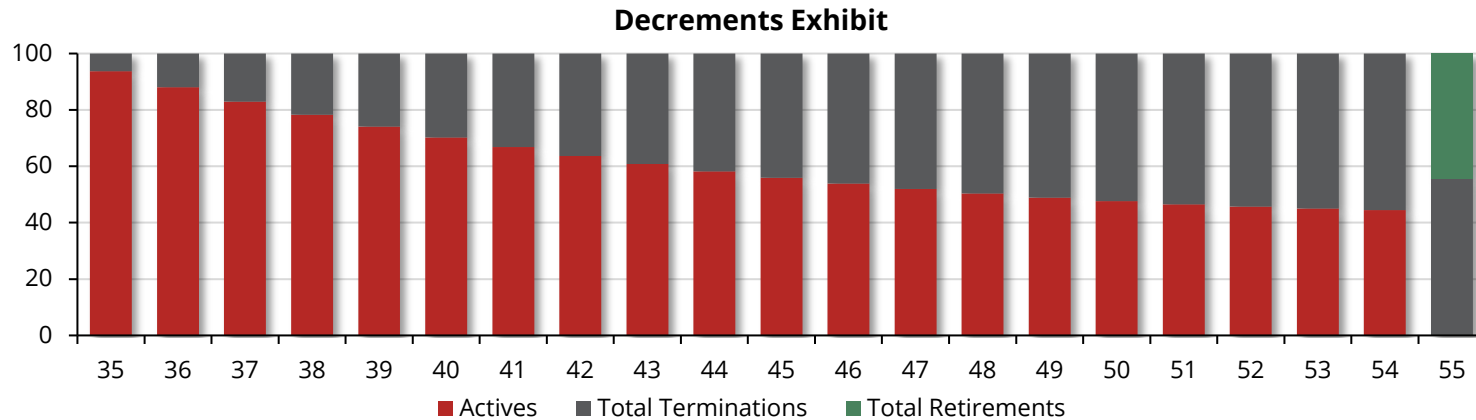
Glossary – Decrements Exhibit

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

The table below illustrates how actuarial assumptions can affect a long-term projection of future liabilities. Starting with 100 employees at age 35, the illustrated actuarial assumptions show that 44.43 employees out of the original 100 are expected to retire and could elect retiree health benefits at age 55.

Age	# Remaining Employees	# of Terminations per Year ¹	# of Retirements per Year	Total Decrements
35	100.000	6.276	0.000	6.276
36	93.724	5.677	0.000	5.677
37	88.047	5.136	0.000	5.136
38	82.911	4.648	0.000	4.648
39	78.262	4.209	0.000	4.209
40	74.053	3.814	0.000	3.814
41	70.239	3.456	0.000	3.456
42	66.783	3.131	0.000	3.131
43	63.652	2.835	0.000	2.835
44	60.817	2.564	0.000	2.564
45	58.253	2.316	0.000	2.316

Age	# Remaining Employees	# of Terminations per Year	# of Retirements per Year	Total Decrements
46	55.938	2.085	0.000	2.085
47	53.853	1.866	0.000	1.866
48	51.987	1.656	0.000	1.656
49	50.331	1.452	0.000	1.452
50	48.880	1.253	0.000	1.253
51	47.627	1.060	0.000	1.060
52	46.567	0.877	0.000	0.877
53	45.690	0.707	0.000	0.707
54	44.983	0.553	0.000	0.553
55	44.430	0.000	44.430	44.430



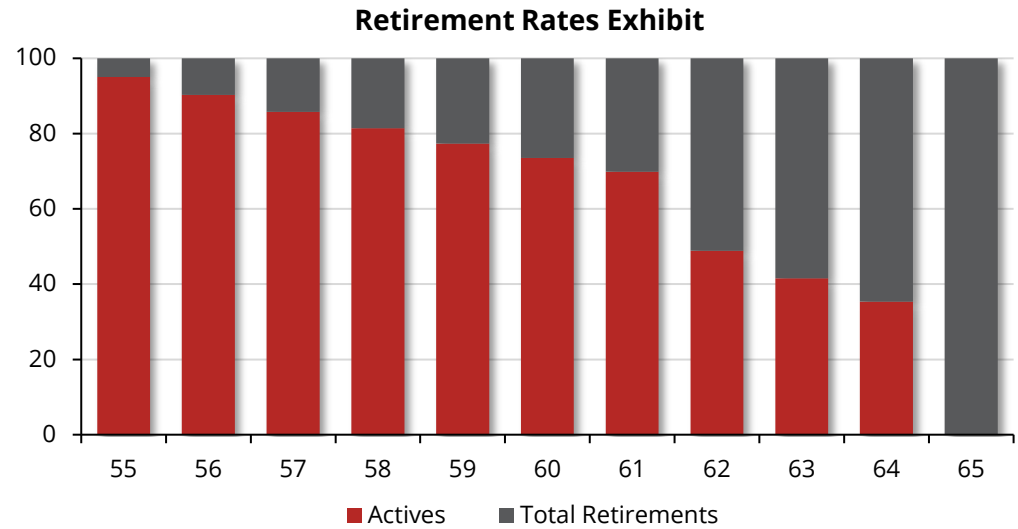
¹ The above rates are illustrative rates and are not used in our GASB calculations.

Glossary – Retirement Rates Exhibit

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

The table below illustrates how actuarial assumptions can affect a long-term projection of future liabilities. The illustrated retirement rates show the number of employees who are assumed to retire annually based on 100 employees age 55 who are eligible for retiree health care coverage. The average age at retirement is 62.0.

Age	Active Employees BOY	Annual Retirement Rates*	# Retirements per Year	Active Employees EOY
55	100.000	5.0%	5.000	95.000
56	95.000	5.0%	4.750	90.250
57	90.250	5.0%	4.513	85.738
58	85.738	5.0%	4.287	81.451
59	81.451	5.0%	4.073	77.378
60	77.378	5.0%	3.869	73.509
61	73.509	5.0%	3.675	69.834
62	69.834	30.0%	20.950	48.884
63	48.884	15.0%	7.333	41.551
64	41.551	15.0%	6.233	35.318
65	35.318	100.0%	35.318	0.000



* The above rates are illustrative rates and are not used in our GASB calculations.

Glossary – Definitions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

GASB 75 defines several unique terms not commonly employed in the funding of pension and retiree health plans. The definitions of the terms used in the GASB actuarial valuations are noted below.

1. **Actuarial Assumptions** – Assumptions as to the occurrence of future events affecting health care costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and Government provided health care benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants for Open Group Actuarial Cost Methods; and other relevant items.
2. **Actuarial Cost Method** – A procedure for determining the Actuarial Present Value of Future Benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Service Cost and a Total OPEB Liability.
3. **Actuarially Determined Contribution** - A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in accordance with the parameters and in conformity with Actuarial Standards of Practice.
4. **Actuarial Present Value** – The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:
 - a. adjusted for the probable financial effect of certain intervening events (such as changes in compensation levels, Social Security, marital status, etc.);
 - b. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned; and
 - c. discounted according to an assumed rate (or rates) of return to reflect the time value of money.
5. **Deferred Outflow / (Inflow) of Resources** – represents the following items that have not been recognized in the OPEB Expense:
 - a. Differences between expected and actual experience of the OPEB plan
 - b. Changes in assumptions
 - c. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)
6. **Explicit Subsidy** – The difference between (a) the amounts required to be contributed by the retirees based on the premium rates and (b) actual cash contribution made by the employer.
7. **Funded Ratio** – The actuarial value of assets expressed as a percentage of the Total OPEB Liability.

Glossary – Definitions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

8. **Healthcare Cost Trend Rate** – The rate of change in the per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.
9. **Implicit Subsidy** – In an experience-rated healthcare plan that includes both active employees and retirees with blended premium rates for all plan members, the difference between (a) the age-adjusted premiums approximating claim costs for retirees in the group (which, because of the effect of age on claim costs, generally will be higher than the blended premium rates for all group members) and (b) the amounts required to be contributed by the retirees.
10. **OPEB** – Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.
11. **OPEB Expense** – Changes in the Net OPEB Liability in the current reporting period, which includes Service Cost, interest cost, changes of benefit terms, expected earnings on OPEB Plan investments, reduction of active employees' contributions, OPEB plan administrative expenses, and current period recognition of Deferred Outflows / (Inflows) of Resources.
12. **Pay-as-you-go** – A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
13. **Per Capita Costs** – The current cost of providing postretirement health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.
14. **Present Value of Future Benefits** – Total projected benefits include all benefits estimated to be payable to plan members (retirees and beneficiaries, terminated employees entitled to benefits but not yet receiving them, and current active members) as a result of their service through the valuation date and their expected future service. The actuarial present value of total projected benefits as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Expressed another way, it is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to pay total projected benefits when due.
15. **Real Rate of Return** – the rate of return on an investment after adjustment to eliminate inflation.

Glossary – Definitions

Lakeland School System GASB 74/75 Valuation for Fiscal Year Ending June 30, 2024

16. **Select and Ultimate Rates** – Actuarial assumptions that contemplate different rates for successive years. Instead of a single assumed rate with respect to, for example, the investment return assumption, the actuary may apply different rates for the early years of a projection and a single rate for all subsequent years. For example, if an actuary applies an assumed investment return of 8% for year 20W0, then 7.5% for 20W1, and 7% for 20W2 and thereafter, then 8% and 7.5% select rates, and 7% is the ultimate rate.
17. **Service Cost** – The portion of the Actuarial Present Value of projected benefit payments that are attributed to a valuation year by the Actuarial Cost Method.
18. **Substantive Plan** – The terms of an OPEB plan as understood by the employer(s) and plan members.
19. **Total OPEB Liability** – That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of Future Benefits which is attributed to past periods of employee service (or not provided for by the future Service Costs).

Lakeland Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Discipline Procedures	Descriptor Code: 6.313	Issued Date: 01/15/25
		Rescinds: 6.313	Issued: 12/09/24

1 The following levels of misbehavior and disciplinary procedures and options are designed to protect all
2 members of the educational community in the exercise of their rights and duties.¹

3 **MISBEHAVIORS: Level I**

4 Minor misbehavior on the part of the student which impedes orderly classroom procedures or interferes
5 with the orderly operation of the school, but which can usually be handled by an individual staff
6 member.

7 *Examples (not an exclusive listing):*

- 8 ● Classroom disturbances
- 9 ● Classroom tardiness
- 10 ● Cheating and lying
- 11 ● Abusive language
- 12 ● Non-defiant failure to do assignments or carry out directions
- 13 ● Wearing while on the grounds of a public school during the regular school day, clothing
14 that exposes underwear or body parts in an indecent manner that disrupts the learning
15 environment²
- 16 ● ~~Harassment (Sexual, Racial, Ethnic, Religious)~~

17 *Disciplinary Procedures:*

- 18 ● Immediate intervention by the staff member.
- 19 ● Determine what offense was committed and its severity.
- 20 ● Determine offender and that he/she understands the nature of the offense.
- 21 ● Employ appropriate disciplinary options.
- 22 ● Record of the offense and disciplinary action maintained by staff member.

23 *Disciplinary Options:*

- 24 ● Verbal reprimand
- 25 ● Special Assignment
- 26 ● Restricting activities

- 1 ● Assigning work details
- 2 ● Counseling
- 3 ● Withdrawal of privileges
- 4 ● Issuance of demerits which might affect citizenship or department grades
- 5 ● Strict supervised study
- 6 ● Detention
- 7 ● In-school suspension
- 8 ● Response to Intervention-Behavior (RTI2-B), multi-tiered system of support, and
- 9 behavior intervention plans.

10 MISBEHAVIORS: Level II

11 Misbehavior whose *frequency* or *seriousness* tends to disrupt the learning climate of the school.
12 Included in this level are misbehaviors which do not represent a direct threat to the health and safety of
13 others but whose educational consequences are serious enough to require corrective action on the part
14 of administrative personnel.

15 *Examples* (not an exclusive listing):

- 16 ● Continuation of unmodified Level I behaviors
- 17 ● School or class tardiness
- 18 ● School or class truancy
- 19 ● Using forged notes or excuses
- 20 ● Disruptive classroom behavior

22 *Disciplinary Procedures:*

- 23 ● Student is referred to principal for appropriate disciplinary action.
- 24 ● Principal meets with student and teacher.
- 25 ● Principal hears accusation made by teacher, permits student the opportunity of
- 26 explaining his/her conduct, denying it or presenting any mitigating circumstances.
- 27 ● Principal takes appropriate disciplinary action and notifies teacher of action.
- 28 ● Record of offense and disciplinary action maintained by principal.

29 *Disciplinary Options:*

- 30 ● Teacher/schedule change
- 31 ● Modified probation
- 32 ● Behavior modification
- 33 ● Social probation
- 34 ● Peer counseling
- 35 ● Referral to outside agency
- 36 ● In-school suspension

- 1 ● Transfer
- 2 ● Detention
- 3 ● Suspension from school-sponsored activities or from riding school bus
- 4 ● Restricting school related honors student is otherwise due
- 5 ● Out-of-school suspension (not to exceed ten (10) days).
- 6 ● Response to Intervention-Behavior (RTI2-B), multi-tiered system of support, and
- 7 behavior intervention plans.

8 **MISBEHAVIORS: Level III**

9 Acts directly against persons or property but whose consequences do not seriously endanger the health
10 or safety of others in the school.

11 *Examples (not an exclusive listing):*

- 12 ● Continuation of unmodified Level I and II behaviors
- 13 ● Simple Assault, including, without limitation, fighting
- 14 ● Vandalism (minor)
- 15 ● Use, possession, sale, and/or distribution of tobacco, and/or alcohol
- 16 ● Stealing
- 17 ● Threats to others
- 18 ● ~~Harassment (Sexual, Racial, Ethnic, Religious)~~
- 19 ● Harassment on the basis of sex, race, religion, natural origin, ethnicity, gender,
- 20 disability
- 21 ● Harassment, bullying, intimidation, cyberbullying, hazing

22

23 *Disciplinary Procedures:*

- 24 ● Student is referred to principal for appropriate disciplinary action.
- 25 ● Principal meets with student and teacher.
- 26 ● Principal hears accusation by accusing party and permits offender the opportunity of
- 27 explaining conduct.
- 28 ● Principal takes appropriate disciplinary action.
- 29 ● Principal may refer incident to Superintendent and make recommendations for
- 30 consequences. In cases of vandalism or property damage, principal shall report the
- 31 incident to the Superintendent.
- 32 ● If student's program is to be changed, adequate notice shall be given to the student and
- 33 his/her parents of the charges against him, his/her right to appear at a hearing and to be
- 34 represented by a person of his/her choosing.
- 35 ● Any change in school assignment is appealable to the Board.
- 36 ● Record of offense and disciplinary action maintained by principal or Superintendent.

37 *Disciplinary Options:*

- 1 ● In-school suspension
- 2 ● Detention
- 3 ● Restitution from loss, damage or stolen property
- 4 ● Out-of-school suspension not to exceed ten (10) days
- 5 ● Social adjustment classes
- 6 ● Transfer
- 7 ● Expulsion
- 8 ● Response to Intervention-Behavior (RTI2-B), multi-tiered system of support, and
- 9 behavior intervention plans.

10 MISBEHAVIORS: Level IV

11 Acts which result in violence to another's person or property which substantially interfere with a
 12 victim's ability to participate in or benefit from the services, activities, or privileges provided by the
 13 school; or which pose a threat to the safety of others in the school. These acts are so serious that they
 14 usually require administrative actions which result in the immediate removal of the student from the
 15 school, the intervention of law enforcement authorities and/or action by the Board.

16 If a student's action poses a threat to the safety of others in the school, a teacher, principal, school
 17 employee, or school bus driver may use reasonable force when necessary to prevent bodily harm or
 18 death to another person.³

19 *Examples (not an exclusive listing):*⁴

- 20 ● Repeated/unmodified Level I, II and/or III behaviors
- 21 ● Death threat (hit list)
- 22 ● Extortion
- 23 ● Bomb threat
- 24 ● Threat of mass violence on school property or at a school-related activity *
- 25 ● Possession/use/transfer of dangerous weapons *
- 26 ● Assault that results in bodily injury upon any teacher, principal, administrator, any other
- 27 employee of the school, or a school resource officer *
- 28 ● Aggravated Assault *
- 29 ● Vandalism (significant)
- 30 ● Theft/possession/sale of stolen property
- 31 ● Arson/Possession of unauthorized substances *
- 32 ● Use/transfer of unauthorized substances
- 33 ● ~~Harassment (Sexual, Racial, Ethnic, Religious)~~
- 34 ● Harassment on the basis of sex, race, religion, natural origin, ethnicity, gender,
- 35 disability
- 36 ● Harassment, bullying, intimidation, cyberbullying, hazing
- 37 ● Refusal to be searched or participate in a search; behaving uncooperatively during a
- 38 search

- 1 ● Off campus criminal behavior that results in the student being legally charged with an
- 2 offense that would be classified as a felony if the student was charged as an adult⁴
- 3 ● Unlawful possession of any drug, including any controlled substance, controlled
- 4 substance analogue, or legend drug on school grounds or at a school-sponsored event *
- 5 ● Possession of drug paraphernalia

6 *Disciplinary Procedures:*

- 7 ● Law enforcement officials and the Superintendent are immediately contacted, if
- 8 applicable.⁵
- 9 ● Principal confers with appropriate staff members and with the student.
- 10 ● Principal hears accusations and permits offender opportunity to explain conduct.
- 11 ● Parents are notified.
- 12 ● Incident is reported and recommendations made to the Superintendent.
- 13 ● Complete and accurate reports are submitted to the Superintendent.
- 14 ● Student is given hearing before disciplinary hearing authority.

15 *Disciplinary Options*

- 16 ● Expulsion
- 17 ● Alternative schools
- 18 ● In cases of vandalism or school property damage, the Superintendent shall address
- 19 restitution.
- 20 ● Other hearing authority or Board action which results in appropriate placement
- 21 ● Response to Intervention-Behavior (RTI2-B), multi-tiered system of support, and
- 22 behavior intervention plans.

23 * Expulsion/Remand for a period of not less than one (1) calendar year subject to modification
24 by the Superintendent on a case-by-case basis.

25 **ADDITIONAL GUIDELINES:**

- 26
- 27 ● A principal shall not impose successive short-term suspensions that cumulatively
- 28 exceed ten (10) days for the same offense.⁵
- 29 ● A teacher or other school official shall not reduce or authorize the reduction of a
- 30 student's grade because of discipline problems except in deportment or citizenship.
- 31 ● A student shall not be denied the passing of a course or grade promotion solely on the
- 32 basis of absences except as provided by board policy.
- 33 ● A student shall not be denied the passing of a course or grade promotion solely on the
- 34 basis of failure to:
 - 35 ○ pay any activity fee;
 - 36 ○ pay a library or other school fine; or
 - 37 ○ make restitution for lost or damaged school property.

Legal References

1. [TCA 49-6-4002 to TCA 49-6-4005](#)
2. [TCA 49-6-4009](#)
3. [TCA 49-6-2802](#)
4. [TCA 39-16-517; TCA 49-6-3401\(g\); Public Acts of 2024, Chapter No. 882; Public Acts of 2024, Chapter No. 915](#)
5. [Public Acts of 2024, Chapter No. 882](#)

Cross References

Traffic and Parking Controls 3.403
Procedural Due Process 6.302
Interrogations and Searches 6.303
Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation 6.304
Title IX & Sexual Harassment 6.3041
Bus Safety and Conduct 6.308
Zero Tolerance Offenses 6.309
Dress Code 6.310
Care of School Property 6.311
Detention 6.315
Suspension/Expulsion/Remand 6.316
Safe Relocation of Students 6.4081

BOARD MEMBER CODE OF CONDUCT

The Board adopts these standards as recommended by the Tennessee School Boards Association as a guide to its members as they provide educational leadership for the youth of our state.

ARTICLE I. My Relations to the Children

- Section 1.** I will at all times think in terms of “children first,” always determining how my actions and decisions will affect the education and training of children
- Section 2.** I will seek to provide equal educational opportunities for all children.

ARTICLE II. My Relations to My Community

- Section 1.** I will endeavor to appraise fairly both the present and future educational needs of the community and to support improvements as finances permit.
- Section 2.** I will represent at all times the entire school community and refuse to represent special interests or partisan politics.
- Section 3.** I will endeavor to keep the community informed about the progress and needs of the schools.
- Section 4.** I will represent the Board and the school district to the public in such a way as to promote both interest and support.
- Section 5.** I will refer to other board members, staff, students, and the public with respect when using social media.

ARTICLE III. My Relations to Teachers and Personnel

- Section 1.** I will support the employment of those best qualified to serve as employees and insist on a regular and impartial evaluation of all staff.
- Section 2.** I will support and protect personnel in performance of their duties
- Section 3.** I will not criticize employees publicly but will express any relevant concerns to the Superintendent for investigation and action if necessary.

ARTICLE IV. My Relations with other Board Members

- Section 1.** I will understand that the Board makes decisions as a team and that individual board members may not commit the Board to any action.
- Section 2.** I will accept the will of the majority vote in all cases and give support to the resulting action.
- Section 3.** I will work harmoniously with other board members without trying to dominate the Board or neglect my share of the work.



Kevin Floyd
Board Chairman

Laura Harrison
Board Vice Chairman

Jeremy Burnett
Board Member

Michelle Childs
Board Member

Deborah Thomas
Board Member

Dr. Ted Horrell
Superintendent

- Section 4.** I will refuse to make promises as to how I will vote on a matter that will come before the Board.
- Section 5.** I will make decisions only after a complete discussion of items at a board meeting.

ARTICLE V. My Relations with the Superintendent

- Section 1.** I will support the full administrative authority as well as responsibility for the Superintendent to properly discharge all professional duties.
- Section 2.** I will hold the Superintendent accountable for working with staff and requiring them to work within the framework of policies set up by the Board.
- Section 3.** I will understand that the Board sets the standards for the school district through policy and that board members do not manage the district on a day-to-day basis.
- Section 4.** I will refer all complaints and concerns to the Superintendent and abstain from individual counsel and action in regard to staff members.

ARTICLE VI. My Relations to Myself

- Section 1.** I will uphold the integrity and independence of the position.
- Section 2.** I will become familiar with federal and state education laws and school board policies.
- Section 3.** I will educate myself about my duties and responsibilities and current educational issues by individual study and through participation in programs providing needed information.
- Section 4.** I will continually advocate for the goals of the school district.
- Section 5.** I will vote and act impartially for the good of the school district.
- Section 6.** I will avoid conflicts of interest, and I will refrain from using my position on the Board for personal or partisan gain.
- Section 7.** I will attend all board meetings to the extent possible and become informed concerning the issues to be considered at those meetings.
- Section 8.** I will model civility to students, employees, and all elements of the community by encouraging the free expression of opinion by all board members and engaging in respectful dialogue with fellow board members on matters being considered by the Board.

Member

Date