



**LAKELAND BOARD OF EDUCATION
BUSINESS MEETING AGENDA
Monday, December 8, 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. Superintendent's Report
 - Recognition of the HS Cross Country Team
 2. Monthly Financial Summary
 - October 2025
 3. Legislative Liaison Update
- VI. **APPROVAL OF AGENDA**
- VII. **CONSENT AGENDA**
 1. Approval of Meeting Minutes: November 4, 2025 - Business Meeting
 2. Approval of Update to the Board Meeting Calendar
 3. Approval of Update to 25-26 Budget Amendments (12/25)
 4. Approval of Update to 25-26 School Fees List
 5. Approval of a Resolution to Authorize and Appropriate Funds for an Actuarial Study to Determine the Cost(s) Associated with a Political Subdivision's Participation in the Tennessee Consolidated Retirement System in Accordance with Tennessee Code Annotated, Title 8, Chapters 34-37
- VIII. **DISCUSSION / ACTION**
 1. Approval of Resolution 2025/12-01: A Resolution Authorizing the Split of Lakeland Preparatory Into Separate Middle and High Schools
 2. Approval of Resolution 2025/12-02: A Resolution Authorizing Execution of the Sale of Property to the State of Tennessee for US 70 Right of Way Plans
 3. Approval of New Policy 2.205 - Unassigned Fund Balance and Cash Balance [First Reading]
 4. Approval of Amendment to Policy 2.805 - Purchasing
 5. Approval of Amendment to Policy 3.209 - Estimating Facility Costs
 6. Approval of Amendment to Policy 4.205 - Enrollment in Advanced Courses
 7. Approval of Amendment to Policy 4.600 - Grading System
 8. Approval of Amendment to Policy 4.602 - Honor Roll, Awards, & Class Ranking
 9. Approval of Amendment to Policy 4.605 - Graduation Requirements
- IX. **ANNOUNCEMENTS**
- X. **ADJOURNMENT**

LAKELAND SCHOOL SYSTEM
Expense Summary Fiscal Year 2026
Period Ending October 31, 2025

| PROGRAM | 2025-26 Original Budget | 2025-26 Revised Budget | 2025-26 FYTD Activity | Monthly Activity | Encumbered Amount | Balance | % EXPENDED |
|--------------------------------------------|--------------------------------|-------------------------------|------------------------------|-------------------------|--------------------------|-------------------|-------------------|
| Regular Instruction Program | 16,673,665 | 16,673,665 | 5,473,610 | 1,358,288 | 28,556 | 11,171,499 | 33% |
| Special Education Program | 2,966,891 | 2,966,891 | 776,130 | 215,131 | 0 | 2,190,761 | 26% |
| Vocational Education | 175,028 | 175,028 | 49,004 | 14,528 | 194 | 125,830 | 28% |
| Other (Bonus Pay) | 842,391 | 1,276,545 | 435,929 | 244 | 0 | 840,616 | 34% |
| School Security | 131,822 | 131,822 | 48,173 | 4,811 | 0 | 83,649 | 37% |
| Health Services | 527,220 | 527,220 | 141,572 | 40,015 | 0 | 385,648 | 27% |
| Other Student Support | 1,213,670 | 1,213,670 | 401,282 | 96,232 | 0 | 812,388 | 33% |
| Regular Instruction Program Support | 988,637 | 988,637 | 336,360 | 77,511 | 4,818 | 647,459 | 35% |
| Special Education Program Support | 556,193 | 556,193 | 188,711 | 65,655 | 0 | 367,482 | 34% |
| Technology | 810,392 | 810,392 | 308,181 | 55,372 | 35,471 | 466,740 | 42% |
| Board of Education | 795,558 | 795,558 | 407,383 | 30,838 | 180 | 387,995 | 51% |
| Office of the Superintendent | 433,865 | 433,865 | 146,064 | 29,134 | 173 | 287,628 | 34% |
| Office of the Principal | 2,064,031 | 2,064,031 | 709,154 | 160,767 | 360 | 1,354,517 | 34% |
| Fiscal Services | 502,141 | 502,141 | 172,197 | 47,039 | 0 | 329,944 | 34% |
| Human Services/Personnel | 391,895 | 391,895 | 136,075 | 27,819 | 0 | 255,820 | 35% |
| Operation of Plant | 1,724,398 | 1,724,398 | 545,842 | 125,188 | 2,620 | 1,175,936 | 32% |
| Maintenance of Plant | 783,435 | 834,597 | 288,129 | 71,058 | 55,944 | 490,524 | 41% |
| Transportation | 1,270,000 | 1,270,000 | 261,306 | 127,446 | 242 | 1,008,452 | 21% |
| General Purpose Fund Subtotal | 32,851,232 | 33,336,547 | 10,828,350 | 2,547,075 | 128,559 | 22,379,640 | 33% |
| Federal Projects Regular Instruction | 189,482 | 180,141 | 100,492 | 27,457 | 2,987 | 76,663 | 57% |
| Federal Projects Special Education | 271,649 | 312,404 | 74,822 | 24,859 | 7,811 | 229,771 | 26% |
| Federal Programs Innovative Schools | 235,117 | 234,844 | 63,043 | 1,617 | 140 | 171,661 | 27% |
| Federal Projects Other Student Support | 61,559 | 67,658 | 17,979 | 6,057 | 0 | 49,679 | 27% |
| Federal Projects Regular Instruction | 50,902 | 50,505 | 5,899 | 687 | 4,530 | 40,076 | 21% |
| Federal Projects Special Education Support | 211,522 | 195,826 | 67,706 | -5,287 | 70 | 128,050 | 35% |
| Federal Projects Vocational | 8,072 | 13,200 | 783 | 100 | 0 | 12,417 | 6% |
| Federal Programs Technology | 6,777 | 0 | 0 | 0 | 0 | 0 | 0% |
| Federal Programs Operation of Plant | 5,800 | 5,000 | 0 | 0 | 0 | 5,000 | 0% |
| Federal Programs Early Childhood Grant | 0 | 2,000 | 2,000 | 0 | 0 | 0 | 100% |
| Food Service | 1,055,000 | 1,376,264 | 345,471 | 113,098 | 17,600 | 1,013,192 | 26% |
| State Grants | 120,443 | 120,443 | 4,369 | 1,434 | 0 | 116,074 | 4% |
| Before/After School Program | 280,000 | 280,000 | 107,564 | 25,343 | 0 | 172,436 | 38% |
| Education Capital Projects | 1,067,927 | 1,472,826 | 390,244 | 77,475 | 212,091 | 870,490 | 41% |
| GRAND TOTAL: | 36,415,483 | 37,647,657 | 12,008,719 | 2,819,916 | 373,788 | 25,265,150 | 33% |



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

Tuesday, November 4, 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

With a quorum present, the meeting was called to order on Tuesday, November 04, 2025, at 5:45 PM, by Chair Laura Harrison. Laura Harrison led a moment of silence and led the Pledge to the Flag.

Attendance Taken at 5:46 PM.

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

II. ROLL CALL

III. CHAIR'S WELCOME

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

No comments.

V. REPORTS

1. Superintendent's Report

Superintendent Horrell reported on various administrative items:

- **Retirement Recognition - Beth Autry, former School Psychologist**
- **Recognition of Elementary Cross Country State Participants**

Harper Schneider, Ella Klukas, Lindsey Townsend (coach), Katie Locke (coach), Kelly Gallick (coach), Amy Schultz (coach)

- **Recognition of MS Cross Country State Participants**

Emma Graves, Cameron Tester, Benjamin Terry, Andrew Graves, Christopher Klosterman, Brenner Magness, Tasneem Abdosh, William Paul, Aubie Richards, Stacy McGoldrick (coach), Daniel Garner (coach)



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- **Recognition of AP Honors, Recognition of National Merit Scholarships, and Recognition of College Board Awards**

AP Honors: Luke Baldrige, Addy Blu Maness, Matthew Normand, Dylan Bibliani, Simardeep Chaudhry, Riley Hampton, Asherie Moore, Alexa Ryman, Haniel Shoga, Abby Stevens, Kaylie Tang

AP with Honor: Benjamin Kanda, Edward Vasilescu, Brian Tran, Jonathan Nguyen

AP with Distinction + College Board Rural and Small Town + College Board School Recognition - Caroline Morrison

AP with Distinction + College Board Rural and Small Town + College Board School Recognition - Aubrey Frye

AP with Distinction + College Board Rural and Small Town + College Board School Recognition - Cullen Hutchens

AP with Distinction + College Board Rural and Small Town - Truman Heames

AP with Distinction + National Merit Scholarship Commended Scholar + College Board School Recognition - Colin Walker

AP with Distinction - Tess Terpstra

College Board Rural and Small Town and College Board School Recognition - Nathan Harrison

National Merit Scholarship Commended Scholar + College Board Rural and Small Town + College Board School Recognition - Elizabeth Spicer

2. Monthly Financial Summary

- **September 2025**

3. Legislative Liaison Update

Legislative Representative Michelle Childs stated that no report was available as the General Assembly was not in session. However, she mentioned the following items:

- Potential increase in Freedom Scholarship award amount
- Continued efforts to fund Preschool Special Education



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VI. APPROVAL OF AGENDA

Jeremy Burnett (Vice Chair) motions to move this item to the floor, seconded by Keith Acton

Dr. Horrell requests to add to the Discussion/Action the *LSS 2025 Legislative Agenda*.
Laura Harrison (Chair) motions to move the *LSS 2025 Legislative Agenda* to Discussion /Action, seconded by Jeremy Burnett (Vice Chair). **Motion carried.**

- Acton: Aye
- Burnett (Vice-Chair): Aye
- Childs: Aye
- Harrison (Chair): Aye
- Thomas: Aye

Dr. Horrell requests to move #6 on the Consent Agenda: *Approval of New Policy 4.4065 - Social Media [Second Reading]* to Discussion/Action

Laura Harrison (Chair) motions to move *Approval of New Policy 4.4065 - Social Media [Second Reading]* from the Consent Agenda to Discussion/Action, seconded by Jeremy Burnett (Vice Chair).

Motion carried.

- Acton: Aye
- Burnett (Vice-Chair): Aye
- Childs: Aye
- Harrison (Chair): Aye
- Thomas: Aye

Kieth Acton Motions to move #2 from Discussion/Action: *Approval of Proposal from Renaissance Group to Provide Architectural/Engineering Services for the Proposed Lakeland School System District Office Courtyard Renovations* to the Consent Agenda, seconded by Jeremy Burnett (Vice Chair). **Motion carried.**



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Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

When the question was called, the agenda was passed as amended.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

VII. CONSENT AGENDA

- 1. Approval of Meeting Minutes: October 6, 2025 - Business Meeting**
- 2. Approval of 2025 LEA Compliance Report**
- 3. Approval of Update to Policy 6.702 - Student Clubs, Activities, and Organizations**
- 4. Approval of Textbook Adoption Committee Members**
- 5. Approval of Update to 25-26 Extracurricular Activities and Clubs**
- 6. Approval of Update to Policy 4.406 - Use of the Internet**
- 7. Approval of FY 26 TISA Accountability Report**
- 8. Approval of Proposal from Renaissance Group to Provide Architectural/Engineering Services for the Proposed Lakeland School System District Office Courtyard Renovations**

Laura Harrison (Chair) moved to approve the items on the Consent Agenda as presented, seconded by Jeremy Burnett (Vice Chair). **Motion carried.**



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Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

VIII. DISCUSSION / ACTION

1. LSS Academic Data Presentation (Horrell/Delloso)

Dr. Delloso presented to the Board.

2. Approval of New Policy 4.303 - Athletic/Activity Letters [Second Reading]

Laura Harrison (Chair) motions to move *Approval of New Policy 4.303 - Athletic/Activity Letters [Second Reading]* to the floor for discussion, seconded by Jeremy Burnett (Vice Chair).

Version 1: Allows anyone to purchase a letter jacket.

Version 2: Allows only students who have earned a letter to purchase a letter jacket.

Laura Harrison (Chair) motions to consider the different versions

Keith Acton motions to consider Version 2, seconded by Jeremy Burnett (Vice Chair)

When the question was called, *Policy 4.303 - Athletic/Activity Letters (Version 2)* was approved as presented on final reading.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

Tuesday, November 4, 2025, 5:45 PM

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3. Election of Legislative Liaison (Policy 1.200)

Jeremy Burnett (Vice Chair) motioned to bring the election of the Legislative Liaison to the floor, seconded by Keith Acton.

Keith Acton moved to nominate Michelle Childs as the Legislative Liaison, seconded by Jeremy Burnett (Vice Chair). **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

4. Appointment of TSBA Delegate Assembly Representatives

Laura Harrison (Chair) moved to bring the appointment of TSBA Delegate Assembly Representatives to the floor, seconded by Jeremy Burnett (Vice Chair).

Laura Harrison (Chair) asked for volunteers to participate in the Delegate Assembly. Deborah Thomas, Michelle Childs, and Jeremy Burnett volunteered.

Laura Harrison (Chair) closed nominations.

When the question was called, the Board voted by acclamation to appoint Deborah Thomas, Michelle Childs, and Jeremy Burnett (Vice Chair) as TSBA Delegate Assembly Representatives.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye



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5. Discussion on TSBA Legislative and Legal Institute

No action. Conference occurs next year, February 16-17, 2026.

6. Review Policy Manual: Sections 3 and 4

7. Lakeland School System 2025 Legislative Agenda

Laura Harrison (Chair) moved to bring the *Lakeland School System 2025 Legislative Agenda* to the floor, seconded by Jeremy Burnett (Vice Chair).

When the question was called, the *Lakeland School System 2025 Legislative Agenda* was approved as presented.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

8. Approval of New Policy 4.4065 - Social Media [Second Reading]

Laura Harrison (Chair) moved to bring the *Approval of New Policy 4.4065 - Social Media* to the floor, seconded by Jeremy Burnett (Vice Chair)

Dr. Horrell requests to add a paragraph that was removed from *Policy 4.406 - Use of the Internet* to line 3 of page 2 of *Policy 4.4065 - Social Media* "District staff are prohibited from accessing personal social networking sites on school computers or during school hours, except for work related purposes".

Laura Harrison (Chair) motioned to amend *Policy 4.4065 - Social Media*, seconded by Jeremy Burnett (Vice Chair). **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye



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Thomas: Aye

When the question was called, *Policy 4.4065 - Social Media* was approved on final reading.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

IX. ANNOUNCEMENTS

Board will hold a Board Retreat on Friday, November 14 at 1:00pm.

X. ADJOURNMENT

There being no other business on which to take action, Jeremy Burnett (Vice Chair) moved to adjourn the meeting, seconded by Laura Harrison (Chair). **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye



LAKELAND BOARD OF EDUCATION

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Lakeland, TN 38002

**The meeting was adjourned at 07:12 PM on Tuesday, November 4, 2025.
These minutes were approved on Monday, December 8, 2025.**

Laura Harrison, Chair

ATTEST:

Dr. Ted Horrell, Superintendent

Summer Smith, Board Secretary



Updated 12/08/2025

Laura Harrison
Board Chair

Jeremy Burnett
Board Vice-Chair

Keith Acton
Board Member

Michelle Childs
Board Member

Deborah Thomas
Board Member

Ted Horrell
Superintendent

2025-2026 Lakeland School Board Meeting Dates

| August 2025 | September 2025 | October 2025 | November 2025 | December 2025 | January 2026 |
|-------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|
| 11 Business Meeting 5:45pm Lakeland City Hall | 2* Work Session *Tuesday 5:45pm Lakeland City Hall | 6 Business Meeting 5:45pm Lakeland City Hall | 4 Business Meeting 5:45pm Lakeland City Hall | 1 Work Session 5:45pm Lakeland City Hall | 12 Business Meeting 5:45pm Lakeland City Hall |
| | 8 Business Meeting 5:45pm Lakeland City Hall | | 14 Board Retreat 1:00 pm Gaylord Opryland Hotel | 8 Business Meeting 5:45pm Lakeland City Hall | |

| February 2026 | March 2026 | April 2026 | May 2026 | June 2026 | July 2026 |
|------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|
| 2 Business Meeting 5:45pm Lakeland City Hall | 2 Work Session 5:45pm Lakeland City Hall | 6 Work Session 5:45pm Lakeland City Hall | 4 Work Session 5:45pm Lakeland City Hall | 1 Work Session 5:45pm Lakeland City Hall | 13 Business Meeting 5:45pm Lakeland City Hall |
| | 9 Business Meeting 5:45 pm Lakeland City Hall | 13 Business Meeting 5:45 pm Lakeland City Hall | 11 Business Meeting 5:45pm Lakeland City Hall | 5 Board Retreat 1:00pm District Office | |
| | | | | 8 Business Meeting 5:45pm Lakeland City Hall | |

**Meeting dates, times and location are subject to change. Meeting dates, times and agendas will always be posted in advance at <http://www.lakelandk12.org/>

| LSS Proposed Budget Amendment | | | | | | | |
|----------------------------------------------|---------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|----------------|
| Fund 141 - Chart of Accounts Reclass | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference |
| Revenue: | | | | | | | |
| Revenue Difference: | | | | | | \$ - | \$ - |
| Expenditures: | | | | | | | |
| 141 E 72100 206 625 00116 000 | Life Insurance | \$ 200.00 | \$ 50.96 | \$ - | \$ 149.04 | \$ - | \$ (200.00) |
| 141 E 72100 212 625 00116 000 | Employer Medicare | \$ 697.51 | \$ 221.21 | \$ - | \$ 476.30 | \$ - | \$ (697.51) |
| 141 E 72100 204 625 00116 000 | State Retirement | \$ 2,405.20 | \$ 815.10 | \$ - | \$ 1,590.10 | \$ - | \$ (2,405.20) |
| 141 E 72100 201 625 00116 000 | Social Security | \$ 2,982.45 | \$ 945.96 | \$ - | \$ 2,036.49 | \$ - | \$ (2,982.45) |
| 141 E 72100 207 625 00116 000 | Medical Insurance | \$ 7,133.00 | \$ 2,496.62 | \$ - | \$ 4,636.38 | \$ - | \$ (7,133.00) |
| 141 E 72100 160 625 00116 000 | Guards | \$ 48,104.00 | \$ 16,302.13 | \$ - | \$ 31,801.87 | \$ - | \$ (48,104.00) |
| 141 E 72100 399 610 01000 000 | Other Contracted Services | \$ 70,300.00 | \$ 29,750.00 | \$ - | \$ 40,550.00 | \$ - | \$ (70,300.00) |
| 141 E 72610 206 000 00116 421 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 200.00 | \$ 200.00 |
| 141 E 72610 212 000 00116 421 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 697.51 | \$ 697.51 |
| 141 E 72610 204 000 00116 421 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 2,405.20 | \$ 2,405.20 |
| 141 E 72610 201 000 00116 421 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 2,982.45 | \$ 2,982.45 |
| 141 E 72610 207 000 00116 421 | Medical Insurance | \$ - | \$ - | \$ - | \$ - | \$ 7,133.00 | \$ 7,133.00 |
| 141 E 72610 160 000 00116 421 | Guards | \$ - | \$ - | \$ - | \$ - | \$ 48,104.00 | \$ 48,104.00 |
| 141 E 72610 399 000 01000 421 | Other Contracted Services | \$ - | \$ - | \$ - | \$ - | \$ 70,300.00 | \$ 70,300.00 |
| 141 E 71900 217 000 02000 000 | SRT Rate | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ (500.00) |
| 141 E 71900 206 000 00000 000 | Life Insurance | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ (500.00) |
| 141 E 71900 206 000 02000 000 | Life Insurance | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ (500.00) |
| 141 E 71900 206 000 03000 000 | Life Insurance | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ (500.00) |
| 141 E 71900 217 000 03000 000 | SRT Rate | \$ 1,200.00 | \$ 2.88 | \$ - | \$ 1,197.12 | \$ - | \$ (1,200.00) |
| 141 E 71900 212 000 02000 000 | Employer Medicare | \$ 1,812.11 | \$ 3.73 | \$ - | \$ 1,808.38 | \$ - | \$ (1,812.11) |
| 141 E 71900 217 000 00000 000 | SRT Rate | \$ 2,000.00 | \$ 1,870.02 | \$ - | \$ 129.98 | \$ - | \$ (2,000.00) |
| 141 E 71900 212 000 03000 000 | Employer Medicare | \$ 3,073.17 | \$ 33.87 | \$ - | \$ 3,039.30 | \$ - | \$ (3,073.17) |
| 141 E 71900 212 000 00000 000 | Employer Medicare | \$ 4,172.38 | \$ 7,172.58 | \$ - | \$ (3,000.20) | \$ - | \$ (4,172.38) |
| 141 E 71900 204 000 02000 000 | State Retirement | \$ 6,636.32 | \$ 17.31 | \$ - | \$ 6,619.01 | \$ - | \$ (6,636.32) |
| 141 E 71900 204 000 00000 000 | State Retirement | \$ 7,265.00 | \$ 32,524.10 | \$ - | \$ (25,259.10) | \$ - | \$ (7,265.00) |

| LSS Proposed Budget Amendment | | | | | | | |
|----------------------------------------------|----------------------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|-----------------|
| Fund 141 - Chart of Accounts Reclass | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference |
| 141 E 71900 201 000 02000 000 | Social Security | \$ 9,524.20 | \$ 15.95 | \$ - | \$ 9,508.25 | \$ - | \$ (9,524.20) |
| 141 E 71900 204 000 03000 000 | State Retirement | \$ 11,854.48 | \$ 145.68 | \$ - | \$ 11,708.80 | \$ - | \$ (11,854.48) |
| 141 E 71900 201 000 03000 000 | Social Security | \$ 14,916.29 | \$ 144.84 | \$ - | \$ 14,771.45 | \$ - | \$ (14,916.29) |
| 141 E 71900 201 000 00000 000 | Social Security | \$ 15,340.50 | \$ 30,141.53 | \$ - | \$ (14,801.03) | \$ - | \$ (15,340.50) |
| 141 E 71900 189 000 02000 000 | Coaching Stipends | \$ 193,938.64 | \$ 3,659.00 | \$ - | \$ 190,279.64 | \$ - | \$ (193,938.64) |
| 141 E 71900 189 000 03000 000 | Coaching Stipends | \$ 280,907.97 | \$ 20,202.00 | \$ - | \$ 260,705.97 | \$ - | \$ (280,907.97) |
| 141 E 71900 188 000 00000 000 | Bonus Pay | \$ 721,904.00 | \$ 515,350.00 | \$ - | \$ 206,554.00 | \$ - | \$ (721,904.00) |
| 141 E 71100 217 000 02000 000 | SRT Rate | \$ - | \$ - | \$ - | \$ - | \$ 300.00 | \$ 300.00 |
| 141 E 71100 206 000 01000 000 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | \$ 500.00 |
| 141 E 71100 206 000 02000 000 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 400.00 | \$ 400.00 |
| 141 E 71100 206 000 03000 000 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 400.00 | \$ 400.00 |
| 141 E 71100 217 000 03000 000 | SRT Rate | \$ - | \$ - | \$ - | \$ - | \$ 900.00 | \$ 900.00 |
| 141 E 71100 212 000 02000 000 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 1,012.11 | \$ 1,012.11 |
| 141 E 71100 217 000 01000 000 | SRT Rate | \$ - | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ 2,000.00 |
| 141 E 71100 212 000 03000 000 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 2,073.17 | \$ 2,073.17 |
| 141 E 71100 212 000 01000 000 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 4,172.38 | \$ 4,172.38 |
| 141 E 71100 204 000 02000 000 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 3,636.32 | \$ 3,636.32 |
| 141 E 71100 204 000 01000 000 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 7,265.00 | \$ 7,265.00 |
| 141 E 71100 201 000 02000 000 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 5,524.20 | \$ 5,524.20 |
| 141 E 71100 204 000 03000 000 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 6,854.48 | \$ 6,854.48 |
| 141 E 71100 201 000 03000 000 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 8,916.29 | \$ 8,916.29 |
| 141 E 71100 201 000 01000 000 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 15,340.50 | \$ 15,340.50 |
| 141 E 71100 188 000 01000 000 | Bonus Pay | \$ - | \$ - | \$ - | \$ - | \$ 721,904.00 | \$ 721,904.00 |
| 141 E 71100 189 000 02000 500 | Other Salaries Wages (Extracurricular) | \$ - | \$ - | \$ - | \$ - | \$ 193,938.64 | \$ 193,938.64 |
| 141 E 71100 189 000 03000 500 | Other Salaries Wages (Extracurricular) | \$ - | \$ - | \$ - | \$ - | \$ 280,907.97 | \$ 280,907.97 |
| 141 E 71100 201 000 02000 500 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 4,000.00 | \$ 4,000.00 |
| 141 E 71100 204 000 02000 500 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 3,000.00 | \$ 3,000.00 |
| 141 E 71100 212 000 02000 500 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 800.00 | \$ 800.00 |
| 141 E 71100 206 000 02000 500 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 100.00 | \$ 100.00 |
| 141 E 71100 217 000 02000 500 | SRT Rate | \$ - | \$ - | \$ - | \$ - | \$ 200.00 | \$ 200.00 |

| LSS Proposed Budget Amendment | | | | | | | |
|----------------------------------------------|------------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|------------------|
| Fund 141 - Chart of Accounts Reclass | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference |
| 141 E 71100 201 000 03000 500 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 6,000.00 | \$ 6,000.00 |
| 141 E 71100 204 000 03000 500 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 |
| 141 E 71100 212 000 03000 500 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 141 E 71100 206 000 03000 500 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 100.00 | \$ 100.00 |
| 141 E 71100 217 000 03000 500 | SRT Rate | \$ - | \$ - | \$ - | \$ - | \$ 300.00 | \$ 300.00 |
| 141 E 71100 524 310 03000 000 | In-Service/Staff Development | \$ 7,000.00 | \$ (2,400.00) | \$ - | \$ 9,400.00 | \$ - | \$ (7,000.00) |
| 141 E 72410 524 215 03000 000 | In-Service/Staff Development | \$ 12,000.00 | \$ 3,271.55 | \$ - | \$ 8,728.48 | \$ 19,000.00 | \$ 7,000.00 |
| Expenditure Difference: | | | | | | \$ 1,408,367.22 | \$ (0.00) |

| LSS Proposed Budget Amendment | | | | | | | | | |
|------------------------------------------------------|--------------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|-----------------|--|--|
| Fund 142 / 141 - ISM Reclass State Chart of Accounts | | | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference | | |
| Revenue: | | | | | | | | | |
| 142 R 47310 000 000 00000 951 | Innovative School Models | \$ 194,008.52 | \$ - | \$ - | \$ 194,008.52 | \$ - | \$ (194,008.52) | | |
| 141 R 46790 000 000 00000 951 | Other Vocational | \$ - | \$ - | \$ - | \$ - | \$ 194,008.52 | \$ 194,008.52 | | |
| Revenue Difference: | | | | | | \$ 194,008.52 | \$ - | | |
| Expenditures: | | | | | | | | | |
| 142 E 71300 471 000 03000 951 | Software | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ (500.00) | | |
| 142 E 72620 336 000 03000 951 | Maint & Repair - Equipment | \$ 5,000.00 | \$ - | \$ - | \$ 5,000.00 | \$ - | \$ (5,000.00) | | |
| 142 E 71100 429 000 02000 951 | Instructional Supplies & Mater | \$ 5,925.00 | \$ - | \$ - | \$ 5,925.00 | \$ - | \$ (5,925.00) | | |
| 142 E 71300 429 000 99999 951 | Instructional Supplies & Mater | \$ 9,938.96 | \$ - | \$ - | \$ 9,938.96 | \$ - | \$ (9,938.96) | | |
| 142 E 71300 599 000 03000 951 | Other Charges | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | \$ - | \$ (10,000.00) | | |
| 142 E 72230 524 000 03000 951 | In-Service/Staff Development | \$ 10,000.00 | \$ 240.00 | \$ - | \$ 9,760.00 | \$ - | \$ (10,000.00) | | |
| 142 E 71300 429 000 03000 951 | Instructional Supplies & Mater | \$ 18,278.60 | \$ 564.85 | \$ - | \$ 17,713.75 | \$ - | \$ (18,278.60) | | |
| 142 E 71300 599 000 99999 951 | Other Charges | \$ 57,940.96 | \$ - | \$ - | \$ 57,940.96 | \$ - | \$ (57,940.96) | | |
| 142 E 71300 730 000 03000 951 | Vocational Equipment | \$ 76,425.00 | \$ 4,390.43 | \$ - | \$ 72,034.57 | \$ - | \$ (76,425.00) | | |
| 141 E 71300 471 000 03000 951 | Software | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | \$ 500.00 | | |
| 141 E 72620 336 000 03000 951 | Maint & Repair - Equipment | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | | |
| 141 E 71100 429 000 02000 951 | Instructional Supplies & Mater | \$ - | \$ - | \$ - | \$ - | \$ 5,925.00 | \$ 5,925.00 | | |
| 141 E 71300 429 000 99999 951 | Instructional Supplies & Mater | \$ - | \$ - | \$ - | \$ - | \$ 9,938.96 | \$ 9,938.96 | | |
| 141 E 71300 599 000 03000 951 | Other Charges | \$ - | \$ - | \$ - | \$ - | \$ 10,000.00 | \$ 10,000.00 | | |
| 141 E 72230 524 000 03000 951 | In-Service/Staff Development | \$ - | \$ - | \$ - | \$ - | \$ 10,000.00 | \$ 10,000.00 | | |
| 141 E 71300 429 000 03000 951 | Instructional Supplies & Mater | \$ - | \$ - | \$ - | \$ - | \$ 18,278.60 | \$ 18,278.60 | | |
| 141 E 71300 599 000 99999 951 | Other Charges | \$ - | \$ - | \$ - | \$ - | \$ 57,940.96 | \$ 57,940.96 | | |
| 141 E 71300 730 000 03000 951 | Vocational Equipment | \$ - | \$ - | \$ - | \$ - | \$ 76,425.00 | \$ 76,425.00 | | |
| Expenditure Difference: | | | | | | \$ 194,008.52 | \$ - | | |

| LSS Proposed Budget Amendment | | | | | | | | | |
|------------------------------------------------------------------|--------------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|------------------|--|--|
| Fund 145 / 141 - State SPED PreK Reclass State Chart of Accounts | | | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference | | |
| Revenue: | | | | | | | | | |
| 145 R 46515 000 000 00000 915 | State Sped Preschool Grant | \$ 120,443.04 | \$ 120,443.04 | \$ - | \$ - | \$ - | \$ (120,443.04) | | |
| 141 R 46515 000 000 00000 915 | Early Childhood Education | \$ - | \$ - | \$ - | \$ - | \$ 120,443.04 | \$ 120,443.04 | | |
| Revenue Difference: | | | | | | \$ 120,443.04 | \$ - | | |
| Expenditures: | | | | | | | | | |
| 145 E 71200 206 000 00116 915 | Life Insurance | \$ 367.04 | \$ 292.20 | \$ - | \$ 74.84 | \$ - | \$ (367.04) | | |
| 145 E 71200 212 000 00116 915 | Employer Medicare | \$ 1,422.07 | \$ 1,447.01 | \$ - | \$ (24.94) | \$ - | \$ (1,422.07) | | |
| 145 E 71200 429 000 00116 915 | Instructional Supplies & Mater | \$ 1,434.30 | \$ 1,370.80 | \$ - | \$ 63.50 | \$ - | \$ (1,434.30) | | |
| 145 E 71200 725 000 00116 915 | Special Education Equipment | \$ 5,236.58 | \$ 5,236.58 | \$ - | \$ - | \$ - | \$ (5,236.58) | | |
| 145 E 71200 201 000 00116 915 | Social Security | \$ 6,080.75 | \$ 6,187.46 | \$ - | \$ (106.71) | \$ - | \$ (6,080.75) | | |
| 145 E 71200 204 000 00116 915 | State Retirement | \$ 6,909.45 | \$ 6,751.09 | \$ - | \$ 158.36 | \$ - | \$ (6,909.45) | | |
| 145 E 71200 163 000 00116 915 | Educational Assistants | \$ 43,160.25 | \$ 43,325.30 | \$ - | \$ (165.05) | \$ - | \$ (43,160.25) | | |
| 145 E 71200 116 000 00116 915 | Teachers | \$ 55,832.60 | \$ 55,832.60 | \$ - | \$ - | \$ - | \$ (55,832.60) | | |
| 141 E 71200 206 000 00116 915 | Life Insurance | \$ - | \$ - | \$ - | \$ - | \$ 367.04 | \$ 367.04 | | |
| 141 E 71200 212 000 00116 915 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 1,422.07 | \$ 1,422.07 | | |
| 141 E 71200 429 000 00116 915 | Instructional Supplies & Mater | \$ - | \$ - | \$ - | \$ - | \$ 1,434.30 | \$ 1,434.30 | | |
| 141 E 71200 725 000 00116 915 | Special Education Equipment | \$ - | \$ - | \$ - | \$ - | \$ 5,236.58 | \$ 5,236.58 | | |
| 141 E 71200 201 000 00116 915 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 6,080.75 | \$ 6,080.75 | | |
| 141 E 71200 204 000 00116 915 | State Retirement | \$ - | \$ - | \$ - | \$ - | \$ 6,909.45 | \$ 6,909.45 | | |
| 141 E 71200 163 000 00116 915 | Educational Assistants | \$ - | \$ - | \$ - | \$ - | \$ 43,160.25 | \$ 43,160.25 | | |
| 141 E 71200 116 000 00116 915 | Teachers | \$ - | \$ - | \$ - | \$ - | \$ 55,832.60 | \$ 55,832.60 | | |
| Expenditure Difference: | | | | | | \$ 120,443.04 | \$ (0.00) | | |

| LSS Proposed Budget Amendment | | | | | | | | |
|----------------------------------------------|---------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|---------------------|--|
| Fund 146 - LEAP | | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference | |
| Revenue: | | | | | | | | |
| 146 R 43581 000 000 01000 000 | LEAP Fees | \$ 280,000.00 | \$ 95,053.25 | \$ - | \$ 184,946.75 | \$ 320,000.00 | \$ 40,000.00 | |
| Revenue Difference: | | | | | | \$ 320,000.00 | \$ 40,000.00 | |
| Expenditures: | | | | | | | | |
| 146 E 72610 415 000 02000 000 | Electricity | \$ 20,000.00 | \$ 20,929.70 | \$ - | \$ (929.70) | \$ 60,000.00 | \$ 40,000.00 | |
| Expenditure Difference: | | | | | | \$ 60,000.00 | \$ 40,000.00 | |

| LSS Proposed Budget Amendment | | | | | | | |
|----------------------------------------------|---------------------------|----------------------------|-------------------------|------------------------|-----------------------------|------------------------------|--------------------|
| Fund 141 - Healthy Learners State Grant | | | | | | | |
| Account Number Fnd T Acct Obj Prj Loc Prg | Account Level Description | FY 25-26 Revised Budget | FY 25-26 FY Activity | FY 25-26 Encumbered | FY 25-26 Available Funds | Proposed Budget Amendment | Difference |
| Revenue: | | | | | | | |
| 141 R 47590 000 000 00000 953 | Other Federal Thru State | \$ - | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ 2,000.00 |
| Revenue Difference: | | | | | | \$ 2,000.00 | \$ 2,000.00 |
| Expenditures: | | | | | | | |
| 141 E 72120 195 000 00000 953 | Sub Teachers-Certified | \$ - | \$ - | \$ - | \$ - | \$ 11.24 | \$ 11.24 |
| 141 E 72120 201 000 00000 953 | Social Security | \$ - | \$ - | \$ - | \$ - | \$ 48.05 | \$ 48.05 |
| 141 E 72120 212 000 00000 953 | Employer Medicare | \$ - | \$ - | \$ - | \$ - | \$ 775.00 | \$ 775.00 |
| 141 E 72120 355 000 00000 953 | Travel | \$ - | \$ - | \$ - | \$ - | \$ 1,165.71 | \$ 1,165.71 |
| Expenditure Difference: | | | | | | \$ 2,000.00 | \$ 2,000.00 |



Approved 10/6/25
Changes Proposed on 12/08/25

Lakeland School System Fees List

REQUIRED FEES FOR 2025-26

| School | Required Fee | Purpose | Activity / Program |
|----------------------|----------------------|---------------------------------|---------------------------------------------|
| Lakeland Elementary | \$5 | Art Club Fee | Art Club |
| Lakeland Elementary | Not to exceed \$300 | Camp Invention Fee | Camp Invention |
| Lakeland Elementary | Not to exceed \$150 | Chess Club Fee | Chess Club |
| Lakeland Elementary | \$150 | Drama Camp Fee | Drama Camp |
| Lakeland Elementary | Not to exceed \$75 | Drama Club Fee | Drama Club |
| Lakeland Elementary | Not to exceed \$100 | Kindergarten Camp Fee | Kindergarten Camp |
| Lakeland Elementary | Not to exceed \$200 | Lego Club Fee | Lego Club |
| Lakeland Elementary | Not to exceed \$75 | Memphis Youth Athletics | Cross Country |
| Lakeland Preparatory | \$40 | 5th Grade Choir Club | 5th Grade Choir |
| Lakeland Preparatory | Not to Exceed \$100 | 5-6 Winter Musical Cast Fee | Theatre |
| Lakeland Preparatory | Not to Exceed \$50 | 5-6 Winter Musical Crew Fee | Theatre |
| Lakeland Preparatory | Not to Exceed \$100 | 7-10 Fall Production Cast Fee | Theatre |
| Lakeland Preparatory | Not to Exceed \$50 | 7-10 Fall Production Crew Fee | Theatre |
| Lakeland Preparatory | Not to Exceed \$200 | 9-12 Spring Production Cast Fee | Theatre |
| Lakeland Preparatory | Not to Exceed \$100 | 9-12 Spring Production Crew Fee | Theatre |
| Lakeland Preparatory | Not to exceed \$600 | Baseball Fee | Baseball |
| Lakeland Preparatory | Not to exceed \$1000 | Basketball Cheerleading Fee | Basketball Cheer |
| Lakeland Preparatory | \$21 | Battle of the Books Fee | Battle of the Books |
| Lakeland Preparatory | Not to exceed \$300 | Bowling Fee | Bowling |
| Lakeland Preparatory | Not to exceed \$375 | Boys Basketball Fee | Boys Basketball |
| Lakeland Preparatory | Not to exceed \$400 | Boys Lacrosse Fee | Boys Lacrosse |
| Lakeland Preparatory | Not to exceed \$550 | Boys Soccer Fee | Boys Soccer |
| Lakeland Preparatory | \$250 | Chess Club Fee | Chess Club |
| Lakeland Preparatory | \$10 | Club Fee | MS Science Club |
| Lakeland Preparatory | Not to exceed \$4500 | Competitive Cheerleading Fee | Competitive Cheer |
| Lakeland Preparatory | Not to exceed \$225 | Cross Country Fee | Cross Country |
| Lakeland Preparatory | Not to exceed \$30 | DECA Membership | CTE Student Organization (Entrepreneurship) |



Approved 10/6/25
Changes Proposed on 12/08/25

Lakeland School System Fees List

REQUIRED FEES FOR 2025-26

| School | Required Fee | Purpose | Activity / Program |
|----------------------|----------------------|------------------------------------------------------------------------------------|--------------------------------------------|
| Lakeland Preparatory | Not to exceed \$50 | Debate Club | Debate Club |
| Lakeland Preparatory | Not to exceed \$50 | Events Sponsored by Vendors (All West, Choral Festival, & Other Related Workshops) | Fine Arts Programs |
| Lakeland Preparatory | \$250 | Fall Tennis Fee | Tennis |
| Lakeland Preparatory | Not to exceed \$375 | Football Fee | Football |
| Lakeland Preparatory | \$40 | Gardening Club Fee | Gardening Club |
| Lakeland Preparatory | Not to exceed \$375 | Girls Basketball Fee | Girls Basketball |
| Lakeland Preparatory | Not to exceed \$400 | Girls Lacrosse Fee | Girls Lacrosse |
| Lakeland Preparatory | Not to exceed \$550 | Girls Soccer Fee | Girls Soccer |
| Lakeland Preparatory | Not to exceed \$250 | Golf Fee | Golf |
| Lakeland Preparatory | \$14 | HOSA Membership Fee | CTE Student Organization (Health Sciences) |
| Lakeland Preparatory | Not to exceed \$60 | International Thespian Society (High School) | Theatre |
| Lakeland Preparatory | \$20 | Jazz Band Fee | Band |
| Lakeland Preparatory | Not to exceed \$30 | Jr International Thespian Society (Middle School) | Theatre |
| Lakeland Preparatory | \$35 | Junior Beta Club Membership Fee | Junior Beta Club |
| Lakeland Preparatory | Not to exceed \$50 | Knowledge Bowl Team Fees | Knowledge Bowl Club |
| Lakeland Preparatory | \$40 | Local Membership Fee | American Chemical Society |
| Lakeland Preparatory | Not to exceed \$550 | Marching Band and Color Guard Fee | High School Band and Color Guard |
| Lakeland Preparatory | Not to exceed \$50 | Mu Alpha Theta | Mu Alpha Theta |
| Lakeland Preparatory | \$5 | National Elementary Honor Society Dues | NEHS |
| Lakeland Preparatory | Not to exceed \$70 | National Honor Society Membership Fee | NHS |
| Lakeland Preparatory | \$15 | National Junior Honor Society Dues | NEJS |
| Lakeland Preparatory | Not to exceed \$20 | National Science Honor Society Dues | NSHS |
| Lakeland Preparatory | Not to exceed \$45 | National Technical Honor Society | NTHS |
| Lakeland Preparatory | Not to exceed \$2000 | Non-Curricular Field Trips | Various |
| Lakeland Preparatory | \$50 | Parking Fee | Administrative |
| Lakeland Preparatory | Not to exceed \$100 | Perennial Math Club | Perennial Math Club |
| Lakeland Preparatory | Not to exceed \$25 | PSAT Exam Fee | PSAT Test |



Approved 10/6/25
Changes Proposed on 12/08/25

Lakeland School System Fees List

REQUIRED FEES FOR 2025-26

| School | Required Fee | Purpose | Activity / Program |
|----------------------|---------------------|----------------------------|----------------------------------------------------|
| Lakeland Preparatory | Not to exceed \$275 | Robotics Competition Fees | Robotics Club |
| Lakeland Preparatory | \$125 | Senior Activity Fee | Senior Activities |
| Lakeland Preparatory | Not to exceed \$75 | Senior Banner Fee | Various |
| Lakeland Preparatory | \$50 | Senior Parking Painting | Senior Activities |
| Lakeland Preparatory | Not to exceed \$20 | Skills USA Membership | CTE Student Organization (Criminal Justice) |
| Lakeland Preparatory | Not to exceed \$400 | Softball Fee | Softball |
| Lakeland Preparatory | Not to exceed \$40 | Spanish Honor Society | Sociedad Honoraria Hispanica |
| Lakeland Preparatory | \$100 | Spring Production Cast Fee | Theatre |
| Lakeland Preparatory | Not to exceed \$300 | Spring Tennis Fee | Tennis |
| Lakeland Preparatory | No to exceed \$50 | Student Council HS | Student government |
| Lakeland Preparatory | Not to exceed \$300 | Swimming Club Fee | Swim Club |
| Lakeland Preparatory | Not to exceed \$250 | Track & Field Fee | Track & Field |
| Lakeland Preparatory | Not to exceed \$10 | Tri-M | Tri-M |
| Lakeland Preparatory | Not to exceed \$20 | TSA Membership | CTE Student Organization (STEM and A/V Production) |
| Lakeland Preparatory | Not to exceed \$600 | Volleyball Fee | Volleyball |
| Lakeland Preparatory | Not to exceed \$325 | Winter Guard Fee | Winter Guard |
| Lakeland Preparatory | Not to exceed \$300 | Wrestling Fee | Wrestling |
| Lakeland Preparatory | Not to exceed \$75 | WTSBOA All-West Fee | All-West |
| Lakeland Preparatory | Not to exceed \$60 | Ceramics Club | Ceramics Club |
| Lakeland Preparatory | Not to exceed \$100 | ACT Tutoring | ACT |

Tennessee Consolidated Retirement System

A RESOLUTION to authorize and appropriate funds for an actuarial study to determine the cost(s) associated with a political subdivision's participation in the Tennessee Consolidated Retirement System in accordance with Tennessee Code Annotated, Title 8, Chapters 34 – 37.

WHEREAS, Tennessee Code Annotated, Title 8, Chapter 35, Part 2 allows a political subdivision to request approval of the Board of Trustees of the Tennessee Consolidated Retirement System ("TCRS") to become a participating employer in TCRS; and

WHEREAS, prior to such request, Tennessee Code Annotated, Title 8, Chapter 35, Part 2 requires the chief governing body of the political subdivision to adopt a resolution authorizing and paying for the cost of an actuarial study to determine the liability associated with such participation.

NOW, THEREFORE BE IT RESOLVED, That the Board of Education of the
(Name of Governing Body)

Lakeland School System hereby authorizes and agrees to pay for an actuarial study to determine the cost(s)
(Name of Board of Education)

associated with such participation based on the following scenarios:

- A. TYPE PLAN. Assuming the Political Subdivision adopts one of the following type plans - NOTE: THE BASIC ACTUARIAL STUDY INCLUDES THE COST OF DETERMINING THE LIABILITY FOR EACH TYPE PLAN:
- (1) Regular Defined Benefit Plan.
 - (2) Alternate Defined Benefit Plan.
 - (3) Local Government Hybrid Plan (*If this Plan is ultimately chosen, the Political Subdivision MUST also maintain a defined contribution plan on behalf of its employees. Such defined contribution plan could provide for employer contributions of 0% to up to 7% of its employees' salaries.*)
 - (4) State Employee and Teacher Hybrid Plan (*If this Plan is ultimately chosen, the Political Subdivision MUST also maintain a defined contribution plan on behalf of its employees whereby the Political Subdivision makes a mandatory employer contribution on behalf of each of its employees participating in the Hybrid Plan equal to 5% of the respective employee's salary subject to the cost controls and unfunded liability controls of the Hybrid Plan.*)
- B. ASSUMPTION OF EMPLOYEE CONTRIBUTIONS. (*CHECK ONE OR MORE BOXES – IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS ULTIMATELY CHOSEN, NO EMPLOYEE CONTRIBUTIONS MAY BE ASSUMED*). Assuming the Political Subdivision elects to:
- (1) NOT assume any employee contributions.
 - (2) ASSUME 2.5% of its employees' contributions.
 - (3) ASSUME 5.0% of its employees' contributions.
- C. COST-OF-LIVING INCREASES FOR RETIREES. (*CHECK ONE OR MORE BOXES – IF EITHER THE LOCAL GOVERNMENT, OR THE STATE EMPLOYEE AND TEACHER HYBRD PLAN IS ULTIMATELY SELECTED, COST-OF-LIVING INCREASES FOR RETIREES MUST BE GIVEN SUBJECT TO ANY APPLICABLE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS*). Assuming the Political Subdivision elects to:
- (1) NOT provide cost-of-living increases for its retirees.
 - (2) PROVIDE cost-of-living increases for its retirees.
- D. ELIBILITY OF PART-TIME EMPLOYEES. (*CHECK ONE OR MORE BOXES*). Assuming the Political Subdivision elects to:
- (1) NOT allow its part-time employees to participate in TCRS.
 - (2) ALLOW its part-time employees to participate in TCRS.

E. **PRIOR SERVICE.** (CHECK AND COMPLETE ONE OR MORE BOXES - SELECTION OF MORE THAN TWO PRIOR SERVICE ACTUARIAL CALCULATIONS WILL BE AT ADDITIONAL COST. CAUTION: IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS ULTIMATELY SELECTED, ALLOWING ANY PRIOR SERVICE CREDIT COULD CAUSE THE EMPLOYER CONTRIBUTION RATE TO EXCEED 4% THEREBY CAUSING THE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS TO AUTOMATICALLY APPLY). For each employee employed with the Political Subdivision on the effective date of the Political Subdivision’s participation in TCRS, assume the Political Subdivision elects to:

- (1) [] Purchase ALL years of prior service credit on behalf of its employees.
- (2) [] Purchase NO years of prior service credit on behalf of its employees, but accepts the unfunded liability should its employees establish ALL years of prior service.
- (3) [] Does NOT allow its employees to establish any prior service credit with the Political Subdivision.
- (4) [X] Purchase -0- years of prior service credit on behalf of its employees and accept the unfunded liability should its employees establish an additional 2 or 5 years of prior service credit.
- (5) [] Purchase _____ years of prior service credit on behalf of its employees and that no additional prior service will be established.

BE IT FURTHER RESOLVED That there is hereby appropriated from the general funds of the Political Subdivision such amount as is required to pay for the cost of the actuarial study. Upon receipt of the actuarial study results, the Political Subdivision shall pay the cost for the study from the funds herein above appropriated to TCRS, or as otherwise directed by the TCRS Board of Trustees.

STATE OF TENNESSEE
 COUNTY OF SHELBY

I, _____, clerk of the

_____ for the _____
 (Name of Governing Body) (Name of Board of Education)

Tennessee, do hereby certify that this is a true and exact copy of the foregoing Resolution that was approved and adopted in accordance with applicable law at a meeting held on the _____ day of _____, 2025, the original of which is on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and the seal of the _____
 (Name of Board of Education)

 As Clerk of the Board, as aforesaid

Seal

 R054FS03

RESOLUTION 2025/12-01
RESOLUTION AUTHORIZING THE SPLIT OF LAKELAND PREPARATORY INTO
SEPARATE MIDDLE AND HIGH SCHOOLS

WHEREAS, Lakeland Preparatory School currently serves 1680 students in grades 5 through 12; and

WHEREAS, Lakeland Preparatory School supports separate middle and high school academic courses, athletic teams, clubs, school support organizations, and events; and

WHEREAS, The Lakeland Board of Education desires to maximize the opportunities, supports, and academic growth for all students in Lakeland School System; and

WHEREAS, Separate administrative teams focused on either high school or middle school grades and activities may lead to greater innovation, communication, supervision, responsiveness, and development of school culture for all students; and

WHEREAS, Feedback from LSS stakeholder surveys and in-person community sessions have suggested benefits that could be realized by separating middle and high school administrative structures.

NOW, THEREFORE, BE IT RESOLVED, that the Lakeland School System Board of Education directs the Superintendent to take any and all steps necessary to formally establish a separate middle school to serve students in grades 5 through 8 on the campus of Lakeland Preparatory School beginning in the 2026-27 school year.

BE IT FURTHER RESOLVED, that the Superintendent is directed to bring back recommendations for further actions requiring Board approval that are necessary to establish the new separate middle school including but not limited to the recommendation of a school name for the middle school.

PASSED AND ADOPTED by the Lakeland Board of Education, Lakeland, Tennessee on this 8th day of December, 2025 public welfare requiring it.

Laura Harrison, *Board Chair*

Dr. Ted Horrell, *Superintendent*

ATTEST:

Summer Smith, *LSS Board Recorder*

RESOLUTION 2025/12-02
RESOLUTION AUTHORIZING EXECUTION OF THE SALE OF PROPERTY TO THE
STATE OF TENNESSEE FOR US 70 RIGHT OF WAY PLANS

WHEREAS, The State of Tennessee plans improvements to the intersection of US Highway 70 at Seed Tick Road; AND

WHEREAS, The State of Tennessee requires 643 square feet of certain property owned by the Board of Education for the Lakeland School System (LSS) to complete the improvements; AND

WHEREAS, The State of Tennessee has submitted an Offer to Acquire Real Property and other documentation to effect the conveyance of property from LSS to the State of Tennessee; AND

WHEREAS, The State of Tennessee's purchase offer is based on a comprehensive appraisal report from a reputable appraisal company;

NOW, THEREFORE, BE IT RESOLVED, that the Lakeland School System Board of Education authorizes the Superintendent to execute documents resulting in the sale of approximately 643 square feet of property at the intersection of US Highway 70 and Seed Tick Road to the State of Tennessee for \$1,675.

PASSED AND ADOPTED by the Lakeland Board of Education, Lakeland, Tennessee on this 8th day of December, 2025, public welfare requiring it.

Laura Harrison, *Board Chair*

Dr. Ted Horrell, *Superintendent*

ATTEST:

Summer Smith, *LSS Board Recorder*

1

| | | | |
|------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------|---------------------------------|
| Lakeland Board of Education | | | |
| Monitoring: Review: Annually, in MONTH | Descriptor Term: Unassigned Fund Balance and Cash Balance | Descriptor Code: 2.205 | Issued Date: 12/08/25 |
| | | Rescinds: | Issued: |

2

3 **MINIMUM LEVEL OF UNASSIGNED BALANCE - GENERAL FUND**

4 The General Fund unassigned fund balance will be maintained at a level sufficient to provide for the
5 required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature,
6 and to permit orderly adjustment to changes resulting from fluctuations of revenue sources.

7 Lakeland School System will maintain at least Seventeen Percent (17.0% or approximately one sixth)
8 of the next year’s budget in the unassigned fund balance of the General Fund in liquid financial
9 accounts such as a checking or savings account and the Local Government Investment Pool (LGIP).

10 Any amounts remaining in the fiscal year-end unassigned fund balance in excess of Seventeen (17.0%)
11 of the approved subsequent year’s budget will be available for appropriation by the Board of Education
12 to cover such items as revenue shortfalls, unanticipated expenditures or capital improvements. The
13 Board of Education will attempt whenever possible to avoid appropriating such funding for recurring
14 expenses.

15 During the annual budget process, the Board of Education will review the estimated Fund Balance
16 Reserve levels of the current fiscal year in relation to the proposed budget under consideration for
17 adoption. Any addition to the Fund Balance Reserves, if necessary, to maintain compliance with policy
18 target levels and/or replenish any amounts used shall be incorporated into the proposed budget under
19 consideration for adoption. In addition, the Board shall also review the Fund Balance Reserve policy
20 target levels and increase such levels as may be necessary in order to further the goals of this policy.

21 Upon the use of any Fund Balance Reserves that causes such Reserves to fall below the Minimum
22 Target levels, the Board of Education must approve and adopt a plan to restore amounts used within 36
23 months. If restoration of the Reserves cannot be accomplished within such a period without severe
24 hardship to the School System, then the Board of Education will establish a different time period.

25

26

Legal References

Cross References

- 1.

1

Lakeland Board of Education

| | | | |
|------------------------------------------------------------|-------------------------------------------|----------------------------------|--------------------------------|
| Monitoring: Review: Annually, in January | Descriptor Term: Purchasing | Descriptor Code: 2.805 | Issued Date: 12/8/25 |
| | | Rescinds: 2.805 | Issued: 8/11/25 |

1 *General*

2 Lakeland School System will follow the procurement procedures established by the Board of
 3 Commissioners of the City of Lakeland with the exception of our higher competitive bid threshold of
 4 \$50,000 and a micropurchase threshold of \$10,000. Additional quotes are not required on purchases
 5 \$1-\$9,999, three quotes are required (exceptions listed below) on purchases \$10,000-\$49,999, and
 6 competitive bidding required on purchases \$50,000 and above.

7 The school system will purchase competitively and seek maximum educational value for every dollar
 8 expended. Authorization to purchase shall be provided by the Board. The superintendent shall assign
 9 an individual to the role of purchasing agent for system-wide purchasing.¹ Principals shall serve as
 10 purchasing agents for individual schools.

11 Purchases made by anyone not authorized by the appropriate officials shall become the personal
 12 responsibility of the persons making the purchase agreement. The Board will not, under any
 13 circumstances, be responsible for payment for any materials, supplies, or services purchased by
 14 unauthorized individuals or in an un-prescribed manner.

15 No school shall be obligated to pay for any expenditure made by a student or a teacher or by any other
 16 employee unless he/she first receives a written purchase order from the proper office or unless prior
 17 written permission or arrangements are made with the principal.

18 The Board shall purchase locally whenever the conditions are comparable or when it is most practical
 19 under the circumstances.

20 *Individual Schools*

21 The superintendent must approve the following purchases:

- 22 1. a single piece of equipment costing more than five thousand dollars (\$ 5,000.00);
- 23 2. one that is to be attached to or one that requires alteration of the building; or
- 24 3. one that will become a permanent fixture.

25 *Central Office²*

26 **ROUTINE PURCHASES**

1 Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required
2 for the operation of the school system. These expenditures shall be anticipated and provided for in the
3 budget and will normally be authorized by the Board at the beginning of the fiscal year. The
4 superintendent or his/her designee shall make all routine purchases without further Board
5 authorization; however, the Board shall be promptly informed if any substantial variation from
6 budgeted estimates occurs or becomes necessary.

7 **SPECIAL PURCHASES**

8 Special purchases are those which are not routine, **exceed a cost of \$50,000 for one item or multiple of**
9 **like items**, and which may or may not be specifically identified by line item in the budget. Examples of
10 special purchases are all capital expenditures such as for vehicles, buildings, major contracts,
11 purchases of major equipment, items for long-term use and supplies of an unusual quantity or nature.
12 All purchases in this category shall require specifications prior Board approval. Items such as furniture,
13 fixtures, and equipment for major construction projects may be approved as a general budget category
14 in the capital projects budget. In its approval, the Board may place constraints on the superintendent
15 requiring Board evaluation and/or approval at various steps in the procurement process. This will be
16 determined by the Board on an individual basis depending on the nature of the procurement action.

17 **EMERGENCY PURCHASES**

18 Emergency purchases are those which are necessary to avert hazards which threaten health or safety, to
19 protect property from damage or to avoid major disruption of educational activities. If within
20 budgetary limits and deemed essential, emergency purchases may be made by the superintendent.
21 However, if the purchase is of such significant magnitude as to impact on the integrity of the budget,
22 the chairman shall call a special or emergency meeting of the Board to deal with the matter. In any
23 event, the Board shall be advised promptly of all emergency purchases.

24 **PURCHASING OF SURPLUS PROPERTY**

25 The superintendent and other employees designated by the Board shall be authorized to act for the
26 Board in acquiring federal surplus property through the Tennessee General Services Department for
27 surplus property and in entering into agreements, certifications and covenants of compliance
28 concerning the use of federal surplus property.

29 Further, the superintendent is authorized to purchase any needed items through suppliers approved on
30 the state bid list.

31 **COOPERATIVE PURCHASING³**

32 The Board, at its option, will join in cooperative purchasing with other school systems to take
33 advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever
34 such buying appears to be to the benefit of the system.

35 **ONLINE PURCHASING**

1 The Board recognizes that online purchasing may provide opportunities for savings, but extra
2 precaution should be used to ensure that accounting procedures are followed. Online purchasing shall
3 be permitted with the following requirements:

- 4 1. Prior authorization must be obtained from the superintendent before setting up new online
5 accounts, and schools shall maintain a list of accounts.
- 6 2. Online purchases must be for school purposes and made in accordance with established policies
7 and procedures. School employees are prohibited from making personal purchases even with
8 the intent of reimbursing the school system. School employees are prohibited from using a
9 school's tax exempt status for personal purchases of any kind.⁴
- 10 3. The availability of money for the fund/account in question should be determined before
11 Purchase Orders are approved.
- 12 4. All Purchase Orders must be properly filled out and approved prior to a purchase.
- 13 5. Price quotes should be obtained where possible and/or practical and retained with other
14 purchase documentation.

15 **PURCHASING WITH FEDERAL GRANT FUNDS**

16 Before grant funds are obligated or expended, the superintendent or his designee shall review the cost
17 of a proposed expenditure and determine if it is an allowable use of federal grant funds.⁵ The
18 superintendent will minimize the time that elapses between the transfer and disbursement of funds
19 once an expenditure is approved.

20 No person officially connected with or employed by the school system may participate in the selection,
21 award, or administration of a contract supported by a federal award if he or she has a real or apparent
22 conflict of interest. A real or apparent conflict of interest arises when the employee, officer, or agent,
23 any member of his or her immediate family, his or her partner, or an organization which employs or is
24 about to employ any of the parties indicated herein, has a financial or other interest in or a tangible
25 personal benefit from a firm considered for a contract. Upon discovery of any potential conflict, the
26 superintendent shall disclose the potential conflict to the federal awarding agency in writing.⁶
27

1. [TCA 49-2-206\(b\)\(3\); TCA 6-36-115](#)
2. [Internal School Funds Manual, Section 4-8](#)
3. [TCA 12-3-1205](#)
4. [TCA 49-2-608](#)
5. [2 CFR § 200.403](#)
6. [2 CFR § 200.112](#)

Executive Committee 1.301
Credit Cards/Credit Lines 2.8051
Purchase Orders and Contracts 2.808
Conflict of Interest 5.601

1

Lakeland Board of Education

| | | | |
|--------------------------------------------------------|------------------------------------------------------|----------------------------------|---------------------------------|
| Monitoring: Review: Annually, in October | Descriptor Term: Estimating Facility Costs | Descriptor Code: 3.209 | Issued Date: 12/08/25 |
| | | Rescinds: | Issued: 04/14/14 |

1 When new construction, renovation and/or a building addition is proposed, the superintendent or his/her
2 designee shall secure cost estimates for each project and submit such estimates to the Board for
3 approval.¹

4 Estimates are to include the total cost with a breakdown detailing the following:

- 5 1. cost of site preparation
- 6 2. fees charged by governmental agencies
- 7 3. fees charged by utility companies
- 8 4. cost of landscaping
- 9 5. architect or construction management fees
- 10 6. other costs and/or fees as required

11 Qualified consultants and/or consulting firms are to be involved when cost estimates are submitted.
12 Employment of such persons requires Board approval.

13 The cost of each project shall be presented to the Board as a part of the project recommendation. In
14 addition, consideration is to be given to costs of future maintenance, to any warranties that might be
15 involved in construction, and the determination of easements.

16 Construction, renovations, or maintenance projects costing less than \$50,000 shall be considered minor
17 projects and do not require the approval of the Board as long as funding for the projects is available in
18 the Board approved annual budget.

19

Legal References

1. TCA 49-2-203(a)(3)(C)

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| | | | |
|-----------------------------------------------------|---------------------------------------------------------------|----------------------------------|---------------------------------|
| Lakeland Board of Education | | | |
| Monitoring: Review: Annually, in November | Descriptor Term: Enrollment in Advanced Courses | Descriptor Code: 4.205 | Issued Date: 12/08/25 |
| | | Rescinds: 4.205 | Issued: 10/04/21 |

2 *General*

3 Students in grades six through twelve (6-12) may enroll in available advanced courses including, but not
4 limited to, advanced English language arts, mathematics, or science courses.¹

5 To enroll in these courses, students shall meet the following standards:

- 6 1. Middle Grades (6-8) Honors Courses: To be considered for enrollment in a High School
7 Honors Course as an 8th grade student or a Middle School Enriched English, Middle School
8 Enriched Math, or Middle School Accelerated Math, students must submit a final report card,
9 take a placement test (when requested or if new to the district), and provide applicable
10 standardized test scores. For students in Tennessee, TCAP would be used. Once submitted, a
11 committee will review the data to determine if the student should be recommended for the High
12 School Honors Course, Middle School Enriched English Course, Middle School Enriched Math
13 Course or Middle School Accelerated Math Course. Students designated as Gifted are enrolled
14 in Accelerated ELA based on decisions made by the IEP team.
- 15 2. Dual Credit Courses: Lakeland Preparatory School will adhere to the enrollment requirements
16 set forth by postsecondary partner institutions.
- 17
18 3. Dual Enrollment: Lakeland Preparatory School will adhere to the enrollment requirements set
19 forth by postsecondary partner institutions.
- 20
21 4. Enrollment in Advanced Placement Courses is open to all students but will adhere to any
22 prerequisites or recommendations set forth by the College Board.
- 23
24 5. Grades 9-12 Honors Course enrollment will be dependent upon data that includes but is not
25 limited to state mandated assessments grades in prior pre-requisite courses and attendance.

26 The principal of each school shall have the authority to require additional criteria for the enrollment in
27 advanced courses to fit the needs of the students within the school.

28 **NOTIFICATION¹**

1 Parent(s)/guardian(s) shall be provided written notification of a student's eligibility to enroll in
2 advanced courses. The notification shall state that a student will remain enrolled in the course unless
3 the parent/guardian timely submits a written request for removal. The Director of Schools shall
4 determine the deadline to submit the request for removal.

5 Students may also be removed from an advanced course if the student's teacher determines that the
6 student should be removed based on performance after thirty (30) days of instruction and the principal
7 approves the request to remove the student.

8 COLLEGE LEVEL COURSES²

9 Students may earn credit by enrolling in a postsecondary institution and taking college level courses.
10 Students who take and pass dual enrollment courses at a postsecondary institution shall have their
11 postsecondary credits accepted for high school credit as a substitution for an aligned graduation
12 requirement course. A dual enrollment course earning three (3.0) college credit hours shall count for
13 one (1.0) high school credit for the purposes of meeting graduation requirements. For the purposes of
14 calculating class rank, grade point average, and class valedictorian or salutatorian, grades earned in
15 semester dual enrollment courses shall be calculated as semester courses.

16 These courses may be offered at the high school, postsecondary institution, or online. If not offered on
17 the high school campus, the Board shall not be responsible for transportation. Any tuition or fees due to
18 enrollment in college level courses are the responsibility of the parent(s)/guardian(s).

19 ~~Grades earned in such college level courses shall be used to determine class rank, grade point average,
20 and class valedictorian or salutatorian.~~

21

22

Legal References

1. Public Acts of 2021, Chapter No. 170; State Board of Education Policy 3.301
2. TRR/MS 0520-01-03-.03(8)

23

1

| Lakeland Board of Education | | | |
|-------------------------------------------------------------|-----------------------------------------------|----------------------------------|---------------------------------|
| Monitoring: Review: Annually, in December | Descriptor Term: Grading System | Descriptor Code: 4.600 | Issued Date: 12/08/25 |
| | | Rescinds: 4.600 | Issued: 10/07/24 |

2 **GRADING PROCEDURES FOR GRADES K-5^{1,2}**

3 The grading system for Lakeland School System schools in accordance with the Tennessee Uniform
4 Grading System establishes the grading system for grades Kindergarten through Fifth grade.

5 Two (2) report cards are used in grades K-5; (1) for Kindergarten; (1) for grades 1-5. Teachers should
6 refer to the appropriate card for an explanation of the grading system for each level.

7 **Kindergarten:**

8 The Kindergarten report cards show progress toward the state standards. The grade level standard is set
9 by the state and indicates what a student should know and be able to do. Students are evaluated based
10 on their progress toward meeting benchmarks for each standard. This is indicated by mastery or non-
11 mastery for each skill. Report cards are sent home at the end of each nine-week quarter.

12 **Grades 1-5:**

13 In all schools, students’ conduct is graded as “E”, “G”, “S”, “N”, or “U” and is to be reported at each
14 grading period on the report card. Self-contained classes receive one homeroom conduct grade.
15 Individual subject classes each give a conduct grade.

16 The basic grading system for knowledge/subject area is expressed by the letters “A”, “B”, “C”, “D”,
17 and “F” with the following numerical values except for 1st grade science and social studies, which will
18 be expressed by the letter “S” or “N”.

19

- 20 ● A (90-100)
- 21 ● B (80-89)
- 22 ● C (70-79)
- 23 ● D (60-69)
- 24 ● F (0-59)

25 **GRADING PROCEDURES FOR GRADES Six-Eight (6-8)^{1,2}**

26 Lakeland School System Board of Education policy, in accordance with the Tennessee Uniform
27 Grading System, establishes the grading system for grades 6-12.

28 Report cards are sent to parents at the end of each nine-week period. Parents must be notified within a
29 report card period when a student is not doing acceptable work.

1 Grades Six-Eight (6-8):

- 2 1. In all schools, students' conduct is graded as "E", "G", "S", "N", or "U" and is to be reported at
3 each grading period on the report card. Self-contained classes receive one homeroom conduct
4 grade. Individual subject classes each give a conduct grade.
- 5 2. The basic grading system for knowledge/subject area is expressed by the letters "A", "B", "C",
6 "D", and "F" with the following numerical values

- 7 ● A (90-100)
- 8 ● B (80-89)
- 9 ● C (70-79)
- 10 ● D (60-69)
- 11 ● F (0-59)

12 Grade Calculations for Grades Six-Eight (6-8)

13 Scores on state-mandated exams shall comprise a percentage of the students' final grade for the second
14 semester. (TCA 49-1-617)

15 No student should fail for the semester or year if the only failing grade is that of the end of course
16 state-mandated exam. Semester exams are not given to students in grades 6-8 with the exception of
17 high school level courses. High school level courses taken in middle school will be handled in the
18 same manner as all other high school courses taken in grades 9-11.

19 For courses which have no state-mandated exam required during a given semester, semester grades are
20 determined by counting the two quarter grades as 50%. For courses which have a state-mandated exam
21 required during the second semester, the second semester grades are determined by counting the two
22 quarter grades as 90% and the state-mandated exam as 10%. Should LSS not receive its students' state-
23 mandated exam scores at least five (5) instructional days before the end of the school year, second
24 semester grades shall be determined by averaging the two quarter grades.

25 GRADING SYSTEM: GRADES NINE - TWELVE (9-12)¹

26 The grading system for Lakeland School System schools is in accordance with the Tennessee State
27 Board of Education Uniform Grading System Policy 3.301 for grading scales and weighting of
28 advanced coursework ~~establishes the grading system~~ for grades nine (9) through twelve (12).

29 Grades will be reported on report cards and transcript records using the numerical values indicated
30 below:

- 31 ● A (90-100)
- 32 ● B (80-89)
- 33 ● C (70-79)
- 34 ● D (60-69)
- 35 ● F (0-59)
- 36
- 37

1 Credits

2 **High School** credits will be awarded in a .5 increment upon successful completion of a semester. A
3 student will receive one full **high school** credit in a course if he/she receives a passing yearly grade for
4 the course.

5 Students will receive one (1) full credit for a semester-long Dual Enrollment course that awards three
6 (3) college credit hours, but for the purposes of GPA calculation and course weighting, a semester
7 Dual Enrollment course will be calculated in the same way as a standard one-semester course.

8 Conduct

9 Student conduct is graded as “E”, “S”, “N”, or “U” and is to be reported at each grading period on the
10 report card.

11 Calculation For High School Course GPA Weighting

12 The Lakeland School System weighted grading scale shall be used for report cards, GPA, class rank,
13 honor roll and all official purposes with the exception of the Lottery/HOPE Scholarship. Advanced
14 Coursework weighting will be as follows:
15

| Grade | Value | Honors Courses | Local & State Dual Credit, Industry Certification | Dual Enrollment, Advanced Placement Courses |
|-------|--------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| A | 90-100 | Shall include the addition of 3 percentage points to the grades used to calculate the semester average. | Shall include the addition of 4 percentage points to the grades used to calculate the semester average. | Shall include the addition of 5 percentage points to the grades used to calculate the semester average. |
| B | 80-89 | | | |
| C | 70-79 | | | |
| D | 60-69 | | | |
| F | 0-59 | | | |

16 Quality points will be issued for high school courses as indicated below:

| Grade | Value | Standard | Honors | Advanced Placement, Dual Enrollment, Local & State Dual Credit, Industry Certification |
|-------|--------|----------|--------|----------------------------------------------------------------------------------------------------------|
| A | 90-100 | 4.0 | 4.5 | 5.0 |

| | | | | |
|----------|-------|-----|-----|-----|
| B | 80-89 | 3.0 | 3.5 | 4.0 |
| C | 70-79 | 2.0 | 2.5 | 3.0 |
| D | 60-69 | 1.0 | 1.5 | 2.0 |
| F | 0-59 | 0 | 0 | 0 |

1 **Tennessee Uniform Grading Scale for the Lottery/Hope Scholarship**

2 Schools teaching grades nine (9) through twelve (12) shall use the uniform grading system established
 3 by the State Board of Education for the purpose of applying for the Lottery/HOPE Scholarship. Using
 4 the uniform grading system, students' grades shall be reported for the purposes of application for post-
 5 secondary financial assistance administered by the Tennessee Student Assistance Corporation (TSAC).

6 Subject area grades shall be expressed by the following letters with their corresponding percentage
 7 range and advanced coursework grades shall be weighted with additional percentage points to calculate
 8 the semester average as indicated below:

| Grade | Value | Honors Courses | Local & State Dual Credit, Industry Certification | Dual Enrollment, Advanced Placement Courses |
|--------------|--------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| A | 90-100 | Shall include the addition of 3 percentage points to the grades used to calculate the semester average. | Shall include the addition of 4 percentage points to the grades used to calculate the semester average. | Shall include the addition of 5 percentage points to the grades used to calculate the semester average. |
| B | 80-89 | | | |
| C | 70-79 | | | |
| D | 60-69 | | | |
| F | 0-59 | | | |

9 Assigning additional quality points above 4.0 for advanced coursework is not allowed for the purpose
 10 of determining eligibility for the lottery scholarships. Quality points will be awarded as follows for the
 11 Lottery/Hope Scholarship GPA.

| Grade | Value | Points |
|--------------|--------------|---------------|
| A | 90-100 | 4.0 |
| B | 80-89 | 3.0 |
| C | 70-79 | 2.0 |
| D | 60-69 | 1.0 |
| F | 0-59 | 0 |

1 The GPA used to determine eligibility for the HOPE Scholarship shall be reported on the student's
2 transcript as the "Hope Scholarship GPA."

3

4 **Advanced Coursework**

5 Students enrolled in Advanced Placement courses, State Dual Credit Courses, Local Dual Credit
6 Courses, or National Industry Certification courses are expected to sit for the culminating exam
7 associated with the course. Students who fail to sit for the culminating exam associated with the AP
8 Courses, State Dual Credit Courses, Local Dual Credit Courses, or the National Industry Certification
9 Courses will not be awarded the quality points or weighting points attributed to the course. For
10 students who do not sit for the culminating exam, grades will be deducted for all grading periods
11 within the current school year.

12 **GRADING**

13 **Semester Grades**

14 The first and second semester grades are determined by counting the two quarter grades as 80% and
15 the semester teacher-created examination as 20%. For second semester grades, state-mandated exams
16 may also be calculated into the student's second semester grade if received in time to be required by
17 law. All high school courses will have a teacher-made exam even if that course also has a state-
18 mandated exam.

19 **State-Mandated Exams**

20 For students in grades 9-12, scores on state-mandated exams shall comprise 10% of the students' final
21 grade for the second semester while the teacher-made exam will be worth 10% of the student's final
22 grade for the second semester. If the state-mandated exams scores are not returned in time, the teacher-
23 made exam will be worth 20% of the student's second semester grade.

24 **Semester Exams**

25 **All high school level courses will have a first semester exam that will be taken by all students in**
26 **ninth, tenth, and eleventh grades as well as middle school students who are taking high school**
27 **courses. Twelfth graders will have the option to be exempt if they meet exemption criteria;**
28 **however, for courses that are only one semester, students in grades 9-11 may also be exempt**
29 **during the first semester. All grade levels in high school courses are eligible for teacher created**
30 **second semester exam exemption.**

31 **Requirements for First Semester Exam Exemptions for Twelfth Graders**

32 ● Twelfth graders who have a 90 or higher average for the two quarters during the first semester
33 in a high school course will be exempted from the semester exam if the student desires. When a
34 student is exempted from the examination, the semester average will be the average of the two
35 quarter grades only plus the end of course state-mandated exam, if applicable.

- 1 ● Additionally, to be eligible for exam exemption, a student must have zero unexcused absences
- 2 or partial unexcused absences for the semester in which the course exam is taken.
- 3 ● Students who receive a truancy notification letter will be disqualified from all exemptions.

4 Requirements for Second Semester Exam Exemptions in High School Courses for All Students

- 5 ● Students who have a 90 or higher average for the two quarters during the second semester in a
- 6 high school course will be exempted from the semester exam if the student desires. When a
- 7 student is exempted from the examination, the semester average will be the average of the two
- 8 quarter grades unless the course has a state-mandated exam and those scores are returned on
- 9 time.
- 10 ● Additionally, to be eligible for exam exemption, a student must have zero unexcused absences
- 11 or partial unexcused absences for the semester in which the course exam is taken.
- 12 ● Students who receive a truancy notification letter will be disqualified from all exemptions.

13 **Transfer Grades**

14 Students who transfer grades from another school district must be on an official school transcript for
15 credit to be awarded.

16 **LOTTERY SCHOLARSHIPS³**

17 Each school counselor shall provide incoming 9th graders with information on college core courses
18 required for lottery scholarships as well as necessary criteria (grade point average, ACT and SAT
19 score, etc.) that must be met in order to receive a scholarship.

20 Twelfth graders may apply for the Tennessee HOPE Scholarship by completing the Free Application
21 for Federal Student Aid (FAFSA). The FAFSA is available at the guidance office or online. Students
22 shall be made aware of all applicable FAFSA deadlines and encouraged to submit applications in a
23 timely manner.

24 Elementary school counselors shall explain the HOPE Scholarship and its requirements to their
25 students and impress upon them the benefits of making good grades.

26 **LOTTERY SCHOLARSHIP DAY**

27 Each school year, prior to scheduling courses for the following school year, schools teaching students
28 in grades 8-11 shall conduct a lottery scholarship day for students and their parents.⁴

29

Legal References

1. [TRR/MS 0520-01-03-.02; State Board of Education Policy 3.301; TCA 49-6-407](#)
2. [TCA 49-2-203\(b\)\(16\); TCA 49-2-301\(b\)\(1\)\(H\)](#)
3. [TCA 49-4-904, 905, 907](#)

Cross References

Alternative Credit Options 4.209
Credit Recovery 4.210
Reporting Student Progress 4.601
Honor Roll, Awards, & Class Ranking 4.602
Promotion and Retention 4.603
Transcript Alterations 4.608

4. [TCA 49-4-932\(f\)](#)

1

| Lakeland Board of Education | | | |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|
| Monitoring: Review: Annually, in December | Descriptor Term: Honor Roll, Awards, & Class Ranking Academic Distinctions, Grade Point Average, and Class Rank | Descriptor Code: 4.602 | Issued Date: 12/08/25 |
| | | Rescinds: 4.602 | Issued: 12/11/23 |

HONOR ROLL

Honor roll students shall be determined by standards recommended by the principal. Unless a student or the parent/guardian of a student objects, the names of honor roll students may be released to the news media.

AWARDS AND CONTESTS

Prior to a school department or club presenting honors or awards, the school's principal shall approve such honor or award. Following approval, the school shall keep on file the name of the honor or award and the basis for selection of the honor or award.

CLASS RANKING

~~All grades earned in high school level courses through the first semester of grade 12 shall be counted toward the grade point average and the rank in class.~~

~~To become valedictorian or salutatorian, a student must be enrolled in the high school for the entirety of the three (3) semesters preceding the final semester. The final semester shall not be used in determining class standing.~~

Authority & Weighting

The district follows the Tennessee State Board of Education Uniform Grading Policy 3.301 for grading scales and weighting of advanced coursework. Students must sit for required culminating exams to receive additional weighting.

Calculation Timing

Class rank is officially calculated at the end of the 5th semester and the 7th semester of high school and is used for calculating honors designations and selection of graduation distinctions.

Reporting & Recognition

~~Transcripts will show class rank in deciles (e.g., "Top 10%," "Top 20%"). Graduation ceremonies will recognize students using Latin Honors:~~

- Cum Laude: GPA \geq 3.80
- Magna Cum Laude: GPA \geq 4.20
- Summa Cum Laude: GPA \geq 4.50

Courses Included

All high school credit courses (including those earned in middle school) are included in GPA and class rank. Pass/fail courses do not count toward rank. Repeated courses: both attempts remain on the transcript; the higher grade counts toward GPA/rank. Transfer grades are converted to the district's scale.

Valedictorian & Salutatorian

- Eligibility requires continuous enrollment in Lakeland Prep from the start of 11th grade through graduation.
- Selection will be based on the highest Weighted GPA.
- Ties will result in co-honors unless resolved under the process below.

Tie-Breakers

In the event of ties for Valedictorian/Salutatorian after calculating Weighted GPA, the following sequence applies:

1. A formula to be developed by school staff/admin, that is then reviewed, and approved by the Superintendent.

Publication

The counseling department will publish an annual plain-language guide to GPA.

Cross References

Grading System 4.600

Graduation Requirements 4.605

1

| | | | |
|---------------------------------------------------------|----------------------------------------------------|----------------------------------|---------------------------------|
| Lakeland Board of Education | | | |
| Monitoring: Review: Annually, in December | Descriptor Term: Graduation Requirements | Descriptor Code: 4.605 | Issued Date: 12/08/25 |
| | | Rescinds: 4.605 | Issued: 10/02/23 |

2 *General*

3 The program of studies shall include areas required by the State Board of Education.

4 Before high school graduation, every student shall:¹

- 5 1. Achieve the specified twenty-two (22) units of credit;
- 6
- 7 2. Take the required end-of-course exams;
- 8
- 9 3. Have satisfactory records of attendance and conduct;
- 10
- 11 4. Take the ACT or SAT prior to graduation;² and
- 12
- 13 5. Pass a United States civics test.³

14 Students may not receive credit for courses in which the student was never enrolled.⁴

16 **SPECIAL EDUCATION STUDENTS⁵**

17 Special education students who earn the prescribed twenty-two (22) credit minimum shall be awarded a
18 regular high school diploma.

19 Students who have received the below diplomas shall continue to make progress towards a regular high
20 school diploma until the end of the school year in which they turn twenty-two (22) years old.

21 *Special Education Diploma*

22 A special education diploma shall be awarded to students who have not met the requirements for a regular
23 high school diploma but have:⁶

- 24 1. Completed four (4) years of high school;
- 25
- 26 2. Made satisfactory progress on their IEP; and
- 27
- 28 3. Maintained satisfactory records of attendance and conduct.

1 *Occupational Diploma*

2 Special education students who do not meet the requirements for a regular high school diploma may be
3 awarded an occupational diploma if the student has:^{1,5}

- 4 1. Completed at least four (4) years of high school;
- 5
- 6 2. Made satisfactory progress on their IEP;
- 7
- 8 3. Maintained satisfactory records of attendance and conduct;
- 9
- 10 4. Completed the occupational diploma Skills, Knowledge, and Experience Mastery Assessment
11 (SKEMA); and
- 12
- 13 5. Has two (2) years of paid or non-paid work experience.

14 The decision to attain an occupational diploma shall be made at the conclusion of the student's 10th grade
15 year or two (2) academic years prior to the expected graduation date.

16 *Alternate Academic Diploma*

17 Special education students who do not meet the requirements for a regular high school diploma may be
18 awarded an alternate academic diploma if the student has:⁵

- 19 1. Completed at least four (4) years of high school;
- 20
- 21 2. Participated in the high school alternate assessment;
- 22
- 23 3. Earned the prescribed twenty-two (22) credit minimum;
- 24
- 25 4. Made satisfactory progress on their IEP;
- 26
- 27 5. Maintained satisfactory records of attendance and conduct; and
- 28
- 29 6. Completed a transition assessment that measures postsecondary education and training,
30 employment, independent living, and community involvement.

31 **STUDENT LOAD**

32 All full time students in grades 9-12 shall be enrolled each semester in subjects that produce a minimum
33 of six (6) units of credit for graduation per year. Students with hardships and gifted students may appeal
34 this requirement to the Superintendent and then to the Board.⁷

35

36 **STATE MOVE ON WHEN READY⁸**

37

38 A student pursuing early graduation through the Move on When Ready program shall complete an
39 intent form available from the Department of Education and submit it to her or his high school

1 principal and the Department of Education. Intent forms will be available in the counseling office of
2 each high school and should be completed upon entry into the 9th grade.

3
4 A public high school student may complete an early high school graduation program and be eligible
5 for unconditional entry into a public two (2)-year institution of higher education or conditional entry
6 into a public four (4)-year institution of higher education, if the student fulfills each of the following
7 requirements:¹

8
9 1. Earns seventeen (17) credits that include:

10 a. English I, II, III, and IV

11 b. Algebra I and II*

12 c. Geometry

13 d. United States History

14 e. Two (2) courses in the same world language;

15 f. One (1) course selected from:

16 (i) Economics

17 (ii) Government

18 (iii) World Civilizations

19 (iv) World Geography

20 g. One (1) course selected from:

21 (i) History and appreciation of visual and performing arts

22 (ii) A standards-based arts course, which may include studio art, band, chorus, dance, or
23 other performing arts

24 h. Health and Physical Education (Wellness)

25 i. Biology

26 j. Chemistry

27 k. Computer Science

28
29 2. Has a cumulative GPA of at least 3.2 on the Uniform Grading System four (4) point scale;

30
31 3. Scores at the on-track or mastered level on each end-of-course assessment taken (excluding
32 end of course assessments taken during the student's final semester prior to early graduation);

33
34 4. Meets benchmark scores of twenty-one (21) or higher composite score on the ACT or an
35 equivalent score on the SAT;

36
37 5. Achieves a passing score on a nationally recognized world language proficiency assessment;

38
39 6. Achieve a passing score on a state-normed civics test, as required by the Tennessee State
40 Board of Education; and

41
42 7. Completes two (2) early postsecondary courses:

43 a. Advanced Placement (AP);

- 1 b. International Baccalaureate (IB);
- 2 c. Dual enrollment; or
- 3 d. Dual credit.

4
5 A student pursuing early graduation through the Move on When Ready Program may take two (2) high
6 school English courses in an academic year and is exempt from any additional graduation
7 requirements. A student who completes the Move on When Ready Program shall be awarded a regular
8 high school diploma.

9
10 **EARLY GRADUATION⁸**

11
12 To earn a regular high school diploma, students must fulfill each of the following requirements:

- 13 1. Be in the fourth (4th) year of high school;
- 14 2. Meet the minimum standards established by the State Board of Education;
- 15 3. Achieve a passing score on a state-normed civics test, as required by the Tennessee State Board
16 of Education;
- 17 4. Submit an “Intent to Graduate Early” to their respective counselors prior to their senior year;
- 18 5. Meet qualifications for the state definition of a “Ready Graduate”; and
- 19 6. Earn the following twenty-two (22) units of credit:

| | |
|--------------------------------------------------------------------------------------------------------------|----------|
| English | 4 Units |
| Mathematics | 4 Units |
| Science | 3 Units |
| Social Studies | 3 Units |
| Wellness | 1 Unit |
| Physical Education | 0.5 Unit |
| Personal Finance | 0.5 Unit |
| Elective Focus | 3 Units |
| Fine Arts (may be waived pursuant to State Board Policy 2.103) | 1 Unit |
| World Language (may be waived pursuant to State Board Policy 2.103) | 2 Units |
| Computer Science (*may substitute for a 4 th math credit or a 3 rd lab science credit) | 1 Unit* |

20
21 **EARLY GRADUATION DETAILS**

- 1 1. The student's official date of graduation will be the last day of the term in which he/she meets
2 all graduation requirements.
- 3
- 4 2. As a graduate, he/she will forfeit the right to participate in student/school activities (i.e., sports,
5 prom [except as a guest of a full-time student], etc.).
- 6
- 7 3. The students will be permitted to participate in graduation ceremonies at the end of the school
8 year, provided that he/she participates in practice activities as required by the school.
- 9

10 The Superintendent shall develop administrative procedures to ensure that the early graduation
11 program is conducted in accordance with state law.

12

13

Legal References

1. TCA 49-6-6001; State Board of Education Policy 2.103;
TRR/MS 0520-01-03-.06
2. TCA 49-6-6001(b); State Board of Education Policy 2.103
3. TCA 49-6-408; State Board of Education Policy 2.103
4. State Board of Education Policy 2.102
5. TRR/MS 0520-01-03-.06; State Board of Education Policy
2.103
6. TCA 49-6-6005; State Board of Education Policy 2.103
7. TRR/MS 0520-01-03-.06
8. TCA 49-6-8103; State Board of Education Policy 2.103

Cross References

Class Size Ratios 4.201
Alternative Credit Options 4.209
Honor Roll, Awards, & Class Ranking 4.602

14

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