

Regular Board of Education Meeting

September 26, 2022 5:00 PM

Robert J. Smallridge School Administration Building

I. Call to Order

II. Pledge of Allegiance

III. Approval of Agenda

IV. Special Reports/Presentations

A. Good News

V. Public Forum

VI. Consent Agenda

A. Board Minutes: 8-22-22

VII. Items for Action

A. Board Policy 4.210 Credit Recovery - First and Second Reading

B. Board Policy 4.603 Promotion and Retention - First and Second Reading

C. Board Policy 5.106 Application and Employment - First and Second Reading

D. Board Policy 6.4052 Opioid Antagonist - First and Second Reading

E. FY22 Internal School Funds Audit

F. FY23 Audit Firm Engagement

G. FY23 Safe Schools Grant

H. FY23 Coordinated School Health Grant

I. FY23 21st Century (CCLC) Remaining Funds Grant

J. FY23 ESSER 3.0 Grant

K. FY23 Resilient School Communities Competitive Grant

L. FY23 Innovative Schools Model Grant

M. Purchase of District Cameras and Servers

N. Increase in Admission Prices for Middle School Athletics

O. ORHS SEEK (Sophomores Encourage Every Kid) Club

P. 2023 Fourth Grade Safety Patrol Trip to Washington D.C.

VIII. Items for Information

A. Enrollment and Attendance Reports

B. Finance Report

IX. Items for Discussion

X. Old Business

XI. New Business

XII. Communications

XIII. Adjournment

Oak Ridge Schools Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Credit Recovery	Descriptor Code: 4.210	Issued Date: <u>08/28/17</u>
		Rescinds:	Issued: <u>08/28/17</u> 09/26/16

1 **GENERAL**¹

2 The Superintendent or designee shall ensure that credit recovery facilitators receive training regarding
3 course organization, online instruction management, and related technology.

4 Credit recovery teachers shall comply with all State Board of Education certification requirements.¹

5 **ADMISSION AND REMOVAL**²

6 No student shall be admitted to or otherwise enrolled in credit recovery courses unless:

- 7 1. The student's parent/guardian gives written consent for the student to enroll in the proposed
8 credit recovery course. Parents/guardians should be informed that not all postsecondary
9 institutions will accept credit recovery courses for credit and that the NCAA Clearinghouse will
10 not accept credit recovery courses for credit; and
11
12 2. The student has previously taken an initial, non-credit recovery section of the proposed course
13 and received a grade of at least fifty percent (50%). Students who receive a grade of below fifty
14 percent (50%) in the non-credit recovery section of the course must re-take the course.

15 If a student is seeking to recover credit for the first semester of a two-semester course, the student may
16 not receive the full credit for the course until he/she has enrolled in and passed the second semester of
17 the course and taken any applicable End of Course examinations.

18 The board shall track students enrolled in credit recovery courses as directed by the Tennessee
19 Department of Education.

20 **INSTRUCTION AND CONTENT**^{1,2}

21 Credit recovery teachers shall work closely with credit recovery facilitators to correlate class content
22 and instruction.

23 The Superintendent or designee shall ensure that all credit recovery courses:

- 24 1. Align with Tennessee's current academic standards for the relevant course content area, as
25 approved by the State Board of Education; and
26

- 1 2. Differentiate instruction to address individual student growth needs based on diagnostic
2 assessment or End of Course data.

3 Students in credit recovery programs shall:

- 4 1. Complete a course skill-specific diagnostic to determine skill-specific goals;
5
6 2. Meet individual skill-specific goals in a flexible time frame as established by identified student
7 need; and
8
9 3. Master all individualized skill-specific goals as established by the diagnostic process in order to
10 earn credit.

11 **GRADES³²**

12 ~~Students passing credit recovery shall receive a grade of seventy percent (70%). The student transcript~~
13 ~~shall denote that the credit was attained through credit recovery.~~

14 ~~Grades awarded in credit recovery courses shall adhere to the State Board of Education's Uniform~~
15 ~~Grading Policy.~~

Students passing credit recovery shall receive a grade of sixty percent (60%) under the state uniform grading system. If the district utilizes a locally-adopted grading scale that differs from the uniform grading scale, a student passing credit recovery shall receive a D.³

Legal References

1. ~~SBOE Policy 2.103(7)(b)~~
2. ~~SBOE Policy 2.103(7)(a)~~
3. ~~SBOE Policy 2.103(7)(e)~~

Cross References

~~Grading System 4.600~~
~~Promotion and Retention 4.603~~

Legal References

1. State Board of Education Policy 2.103; TRR/MS 0520-01-03-.03(13)
2. State Board of Education Policy 2.103
3. State Board of Education Policy 3.301

Cross References

- Virtual Education Program 4.212
Grading System 4.600
Promotion and Retention 4.603

Oak Ridge Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Promotion and Retention	Descriptor Code: 4.603	Issued Date: 04/22/19
		Rescinds:	Issued: 04/22/19 04/23/18

PROMOTION¹

~~The Superintendent or designee shall promote students to the next grade level based on the successful completion of required academic work and on the satisfactory progress in each of the relevant academic areas. However, no student enrolled in the third grade shall be promoted unless the student has shown a basic understanding of curriculum and the ability to perform the skills required in the subject of reading as demonstrated by the student's grades or standardized test results. This requirement shall not apply to students who are participating in a board-approved, research-based intervention prior to the beginning of the next school year or to students who have an individualized education program (IEP).²~~

General

~~All promotion and retention decisions shall be made on a case-by-case basis and comply with state and federal law. All decisions shall be made in consultation with a student's IEP and/or 504 team, if applicable.¹~~

Students who have difficulty in achieving the requirements for promotion may be considered for retention. ~~Starting in 2019-2020 school year, s~~ Schools shall identify these students by February 1. Factors used to identify students for retention shall include:^{1,2}

1. Ability to perform at the current grade level;
2. Results of local assessments, screening, or monitoring tools;
- ~~3.~~ State assessments, as applicable;
- ~~3.4.~~ Home Literacy Reports;³
- ~~4.5.~~ Overall academic achievement of the student;
- ~~5.6.~~ Likelihood of success with more difficult material if promoted to the next grade;
- ~~6.7.~~ Attendance record; and
- ~~7.8.~~ Social and emotional ~~The student's~~ maturity.

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

- 3 1. Date of enrollment;
- 4
- 5 2. Additional information acquired after results of local assessment, screening, or monitoring are
6 released; or
- 7
- 8 3. Unexpected long-term illness.

9 PROMOTION PLANS⁵

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

16 ~~The Superintendent or designee shall develop procedures governing how decisions on retention will be~~
17 ~~made after the student begins work on his/her individualized promotion plan.~~

18 ~~*K—3 Reading Notification*~~

19 ~~If it is determined through a student's overall performance or a state or local assessment that a student~~
20 ~~in grades kindergarten through three (K-3) is not meeting grade level standards in reading, the~~
21 ~~student's parent(s)/guardian(s) shall be notified within fifteen (15) calendar days of such~~
22 ~~determination.~~

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

31 A student who demonstrates sufficient academic progress according to his/her promotion plan shall be
32 promoted to the next grade level unless retention is required per additional requirements for students in
33 third and fourth grade.⁶

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

1 notified of a decision for retention at least thirty (30) calendar days prior to the start of the next school
2 year.⁷

3 **RETENTION**¹⁶

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

7 Decision of Retention – General⁸

8 If a student is retained, the ~~school~~ Superintendent of Schools/designee shall develop an individualized
9 academic remediation plan ~~prior to the start of the next school year~~ within thirty (30) calendar days
10 after the beginning of the next school year. A copy of the plan shall be provided to the student's
11 parent(s)/guardian(s) within ten (10) calendar days of its development. ~~This~~ plan shall include at least
12 one of the following strategies:

- 13 1. Adjustment to the current instructional strategies or materials;
- 14
- 15 2. Additional instructional time;
- 16
- 17 3. Individual tutoring ~~outside of school hours~~;
- 18
- 19 4. Modification to the student's classroom assignment to ensure the student receives
20 instruction from a teacher with a level of overall effectiveness of above expectations (level
21 4) or significantly above expectations (level 5); or
- 22
- 23 5. Attendance or truancy interventions.

24 A student shall not be retained more than once. The progress of students who are retained shall be
25 closely monitored and reported to parent(s)/guardian(s) at least three (3) times during the school year
26 in which the student is retained. The Superintendent or designee shall develop procedures to ensure
27 appropriate recordkeeping of students who are retained.

28 ~~For the purpose of determining the effectiveness of retention toward improving student achievement,~~
29 ~~the progress of retained students shall be closely monitored and reported to parent(s)/guardian(s) at~~
30 ~~least three (3) times during the school year in which the student is retained.~~

Decision of Retention – Fourth Grade⁹

Students in the following categories shall show adequate growth in the following ways before being
promoted to the fifth grade:

1. A student who is promoted to the fourth grade due to receiving tutoring for the entirety of the
next school year in accordance with state law or because of attending a learning loss bridge
camp must maintain a ninety percent (90%) attendance rate; and

2. A student receiving tutoring for the entirety of the next school year in accordance with state law shall be required to show adequate growth on the fourth grade ELA portion of TCAP before the student may be promoted to fifth grade.

A student shall not be retained more than once in fourth grade.

Decision of Retention – Students with Disabilities¹⁰

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

APPEALS^{7,11}

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

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

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

For students where retention is required per the additional requirements for students in third and fourth grade, parent(s)/guardian(s) may appeal this decision directly to the Department of Education in accordance with state law.¹²

Legal References

1. State Board of Education Policy 3.300; TRR/MS 0520-01-03-.05(3)(b)

Cross References

- Credit Recovery 4.210
Grading System 4.600

~~2. TCA 49-6-3115; 20 USCA § 1400 et seq.~~

~~Reporting Student Progress 4.601~~

~~Attendance 6.200~~

~~Student Assignments 6.205~~

Legal References

1. 20 USCA § 1400 et seq.; 29 U.S.C. § 794 (Section 504); TRR/MS 0520-01-03-.16; TCA 49-6-3115
2. TRR/MS 0520-01-03-.16(5)
3. TCA 49-1-905(e)
4. TRR/MS 0520-01-03-.16(4)
5. TRR/MS 0520-01-03-.16(6)
6. TRR/MS 0520-01-03-.16(6)(f)
7. TRR/MS 0520-01-03-.16(6)(e)
8. TRR/MS 0520-01-03-.16(6)(g)
9. TRR/MS 0520-01-03-.16(7)
10. 29 U.S.C. § 794 (Section 504); 20 USCA § 1400 et seq.; TRR/MS 0520-01-03-.16(7)(e)
11. TRR/MS 0520-01-03-.16(3); TRR/MS 0520-01-02-.17(7); TCA 49-6-3102(e)(1)
12. TRR/MS 0520-01-03-.16(7)(f)

Cross References

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

Oak Ridge Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Application and Employment	Descriptor Code: 5.106	Issued Date: 08/02/21 08/02/21
		Rescinds: 5.106	Issued: 08/27/18 09/28/15 01/26/15 12/01/09

1 **APPLICATION**

2 An individual desiring a position with the Oak Ridge Schools shall make application to the system on
3 forms developed by the district. To ensure the safety and welfare of students and staff, the district shall
4 require criminal history background checks and fingerprinting of applicants for teaching positions and
5 any other positions that require proximity to children.¹ If applying for a teaching position, the District
6 shall also check the applicant’s license status in the State Board of Education’s database to determine if
7 there is a hold on that applicant’s license, and if so, the reasoning behind the hold.²

8 Knowingly falsifying information shall be sufficient grounds for termination of employment and shall
9 also constitute a Class A misdemeanor which must be reported to the District Attorney General for
10 prosecution.³

11 Any costs incurred to perform these background checks and fingerprinting shall be paid by the district.⁴

12 *Professional Employees*

13 The application must include degrees and credits earned at the colleges or universities attended along
14 with references from persons such as previous employers, college professors, and supervisors of student
15 teachers. Other information shall include whether such applicant has been dismissed for cause from a
16 school system.⁵ If previously employed by a local board of education, the applicant shall provide
17 evidence of acceptable resignation.

18 No person shall be employed:

- 19 1. Who does not hold a valid license to teach or a temporary permit to teach from the State Board
20 of Education;⁶
- 21 2. Who has been identified by the Department of Children’s Services as a perpetrator of child
22 abuse, severe child abuse, child sexual abuse, or child neglect, or who poses an immediate
23 threat to the health, safety, or welfare of children;⁷
- 24 3. Who is listed on the state’s abuse of vulnerable persons registry maintained by the Department
25 of Health;⁷
- 26 4. Who does not present a physician's certificate showing a satisfactory health record or has any
27 contagious or communicable disease in such form that might endanger the health of school
28 children;⁸
- 29 5. Who refuses to take and subscribe to an oath to support the Constitution of the State of
30 Tennessee and of the United States of America;⁹

6. Who fails to make a full disclosure of any prior criminal record and any prior dismissals from employment for cause; or
7. Who does not receive a satisfactory background check.¹⁰

Support Employees

No person shall be employed:

1. Who has any contagious or communicable disease in such form that might endanger the health of the children;⁸
2. Who has been identified by the Department of Children's Services as a perpetrator of child abuse, severe child abuse, child sexual abuse, or child neglect, or who poses an immediate threat to the health, safety, or welfare of children;⁷
3. Who is listed on the state's abuse of vulnerable persons registry maintained by the Department of Health;⁷
4. Who has not complied with the Immigration Reform and Control Act of 1986;¹¹
5. Who fails to make a full disclosure of any prior criminal record and any prior dismissals from employment for cause; or
6. Who does not receive a satisfactory background check.¹⁰

Administrative Positions Requiring Oak Ridge Residency

Because of the need for persons in administrative positions who have direct contact with students to be thoroughly familiar with the community and to be available beyond the regular day, the following administrative positions will ~~require~~ be strongly encouraged to establish residency within the City of Oak Ridge:

- ~~▪ Superintendent~~
- Executive Director of School Leadership
- ~~▪ Director of Pupil Services~~
- Executive Director of Teaching and Learning
- Executive Director of Human Resources
- Principals
- Assistant Principals

Any present employee who requests and receives a transfer to a full-time administrative position designated above shall be subject to this policy. ~~The Superintendent may give a person hired under this policy up to one year from the effective date of his/her contract to move into the city. Any further extension of the residency requirement may be recommended by the superintendent to the Board of Education for approval. The residency requirement will be included in all vacancy advertisements of required administrative positions and included in the individual's employment contract.~~

All persons hired under this policy will be subject to adhere to all tuition regulations/policies. ~~Specifically, hired employees under this policy may register their children in Oak Ridge City Schools with tuition waived with proof of housing contract. Tuition will be waived for a 60-day period from the effective date of the employment contract in accordance with Board Policy.~~

1 *Superintendent Residency Requirement*

2 The Superintendent shall reside within the boundaries of the Oak Ridge School district throughout the
 3 term of his/her contract. Failure to comply with this provision shall be grounds for revocation of the
 4 Superintendent's contract.

5 **EMPLOYMENT**

6 *Licensed Employees*

7 After checking references and receiving written recommendations, the superintendent may hire and
 8 assign qualified applicants.

9 *Initial Employment*

10 Upon initial employment, the superintendent shall notify such person, in writing, of the offer and
 11 conditions of employment. Upon receipt of employment notification, such person shall respond within
 12 the timeline established by state law.¹² From the date of the written acceptance, such person is considered
 13 to be under employment with the district and is subject to all rights, privileges and duties.

14 *Support Employees*

15 After checking references and receiving written recommendations from principals and/or supervisors,
 16 the superintendent may hire and assign qualified applicants.

Legal References

1. TCA 49-5-406
2. State Board of Education Policy 5.501
3. TCA 49-5-406(a)(2)(A)
4. TCA 49-5-413(c)
5. TCA 49-2-131
6. TCA 49-5-403; TCA 49-5-101; Public Acts of 2021, Chapter No. 211
7. TCA 49-5-413(e)
8. TCA 49-5-404
9. TCA 49-5-405
10. TCA 49-5-413(a), (f)
11. Immigration Reform and Control Act of 1986; Pub. L. No. 99-603, 100 Stat. 3359, 8 USCA § 1101 *et seq.*
12. TCA 49-5-406(b)

Cross References

- Orientation and Probation 5.107
- Compensation Guides & Contracts 5.110
- Background Investigations 5.118
- Recommendations and File Transfers 5.203
- Interim Employees 5.700
- Qualifications and Duties of the Director of Schools 5.802

OAK RIDGE BOARD OF EDUCATION

Monitoring: Review: Annually, in April	Descriptor Term: Opioid Antagonist	Descriptor Code: 6.4052	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The school district shall maintain an opioid antagonist at each school in at least two (2) unlocked,
3 secure locations to be administered to any student believed to be having a drug overdose.¹ School
4 nurses and other school personnel expected to provide emergency care to students shall be trained
5 according to the Tennessee Department of Health guidelines. The school nurse or other trained school
6 personnel may utilize the school's supply of opioid antagonists to respond to a drug overdose under a
7 standing protocol from a physician.

8 **PARENTAL NOTIFICATION**

9 The school district shall notify the parent(s)/guardian(s) of any student to whom an opioid antagonist
10 has been administered.

11 **PROCEDURES**

12 The Superintendent of Schools/designee shall develop procedures for the maintenance and usage of
13 opioid antagonists as well as procedures regarding record keeping and reporting after any incident.

Legal References

1. State Board of Education Policy 4.205; TCA 49-50-1604



Oak Ridge Schools

Business Office

Telephone (865)425-9004

Fax: (865)425-9060

Memorandum

To: Dr. Bruce Borchers, Superintendent

From: Jenifer Van Dyke, Finance Director *JVD*

Date: September 1, 2022

RE: FY22 Internal School Funds Audit

We have received the FY 2022 Internal School Funds Annual Financial Report for Oak Ridge Schools from Brown, Jake & McDaniel, PC. The results of the audit examination for the individual student activity funds for each school continue to reflect an overall commitment by staff to the fiscal management and observance of Board of Education policies and procedures.

Please let me know if you have questions or need additional information.

**OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS
Financial Statements
With Supplementary Information
For the Fiscal Year Ended June 30, 2022
and
Independent Auditor's Report**

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2022

Table of Contents

	<u>Page</u>
Table of Contents	1 – 2
List of Principal Officials	3
Independent Auditor's Report	4 – 7
Financial Statements	
Combined Balance Sheet – Regulatory Basis – All Schools	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Regulatory Basis – All Schools	9
Notes to Financial Statements	10 – 14
Supplementary Information	
Individual School Financial Statements	
Oak Ridge High School	
Balance Sheet – Regulatory Basis	15 – 17
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	18 – 21
Jefferson Middle School	
Balance Sheet – Regulatory Basis	22
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	23 – 24
Robertsville Middle School	
Balance Sheet – Regulatory Basis	25 – 26
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	27 – 28
Glenwood Elementary School	
Balance Sheet – Regulatory Basis	29
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	30
Linden Elementary School	
Balance Sheet – Regulatory Basis	31
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	32
Willow Brook Elementary School	
Balance Sheet – Regulatory Basis	33
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	34
Woodland Elementary School	
Balance Sheet – Regulatory Basis	35
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	36

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2022

Table of Contents (Continued)

	<u>Page</u>
Supplementary Information (Continued)	
Individual School Financial Statements (Continued)	
Oak Ridge Preschool	
Balance Sheet – Regulatory Basis	37
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis	38
Supplementary Schedules	
Schedule of Interfund and Interaccount Transfers (By School)	39 – 46
Schedule of Salary Supplements (By School)	47
Schedule of Fidelity Bond Coverage	48
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	49 – 50
Schedule of Prior Year Findings	51

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

List of Principal Officials

June 30, 2022

Board of Education Members

Mr. Keys Fillauer, Chairman
Ms. Laura McLean, Vice Chairman
Ms. Angi Agle, Board Member
Mr. Benjamin Stephens, Board Member
Ms. Erin Webb, Board Member

School Administration

Dr. Garfield Adams, Principal, Oak Ridge High School
Dr. Kirk Renegar, Principal, Robertsville Middle School
Mr. Phil Cox, Principal, Jefferson Middle School
Mr. D. T. Hobby, Principal, Woodland Elementary School
Ms. Jenifer Laurendine, Principal, Willow Brook Elementary School
Dr. Roger Ward, Principal, Linden Elementary School
Ms. Ginny Boles, Principal, Glenwood Elementary School
Ms. Lisa Downard, Principal, Preschool

Central Office Administration

Dr. Bruce Borchers, Superintendent
Dr. Kelly Williams, Executive Director of Teaching and Learning
Mr. Bruce Lay, Executive Director of School Leadership
Mr. Matthew Bradburn, Executive Director of Human Resources
Ms. Jenifer Van Dyke, Finance Director
Dr. Larrissa Henderson, Director of Pupil Services
Mr. Doug Cofer, Director of Technology

BROWN JAKE & McDANIEL, PC

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Independent Auditor's Report

Members of the Board of Education and
 The Superintendent of Schools
 Oak Ridge Schools
 Oak Ridge, Tennessee

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

We have audited the accompanying combined balance sheet – regulatory basis of Oak Ridge Schools Internal School Funds, as of June 30, 2022, and the related combined statement of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Oak Ridge Schools Internal School Funds' basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis presented as supplementary information in the accompanying financial statements as of and for the year ended June 30, 2022, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Oak Ridge Schools Internal School Funds as of June 30, 2022, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1. In addition, in our opinion, the accompanying individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Oak Ridge Schools Internal School Funds as of June 30, 2022, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, , the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Oak Ridge Schools Internal School Funds as of June 30, 2022, or the changes in financial position for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the Oak Ridge Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note 1. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Oak Ridge Schools Internal School Funds' internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oak Ridge Schools Internal School Funds' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Oak Ridge Schools Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information. The supplementary schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note 1 of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by the Oak Ridge Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2022 on our consideration of the Oak Ridge Schools Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of

internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Oak Ridge Schools Internal School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Oak Ridge Schools Internal School Funds' internal control over financial reporting and compliance.

Brown Jake + McDaniel, PC

Knoxville, Tennessee

July 22, 2022

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Balance Sheet – Regulatory Basis – All Schools

June 30, 2022

	Oak Ridge High	Jefferson Middle	Robertsville Middle	Glenwood Elementary	Linden Elementary	Willow Brook Elementary	Woodland Elementary	Preschool	Total
<u>ASSETS</u>									
Cash on hand	\$ 150	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
Cash in bank - checking	551,433	227,761	129,405	21,877	54,892	47,350	53,866	8,985	1,095,569
Cash in bank - savings	-	-	-	-	-	-	-	-	-
Certificates of deposit	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	\$ 551,583	\$ 229,861	\$ 129,405	\$ 21,877	\$ 54,892	\$ 47,350	\$ 53,866	\$ 8,985	\$ 1,097,819
<u>LIABILITIES AND FUND BALANCES</u>									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-	-	-	-	-
Fund balances:									
General Fund:									
Nonspendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	119,897	116,112	32,127	17,544	49,810	35,181	42,752	8,924	422,347
Restricted Fund:									
Restricted	34,473	259	3,850	2,698	1,239	273	7,348	-	50,140
Assigned	397,213	113,490	93,428	1,635	3,843	11,896	3,766	61	625,332
Total fund balances	551,583	229,861	129,405	21,877	54,892	47,350	53,866	8,985	1,097,819
Total liabilities and fund balances	\$ 551,583	\$ 229,861	\$ 129,405	\$ 21,877	\$ 54,892	\$ 47,350	\$ 53,866	\$ 8,985	\$ 1,097,819

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances – Regulatory Basis – All Schools

For the Fiscal Year Ended June 30, 2022

	Oak Ridge High	Jefferson Middle	Robertsville Middle	Glenwood Elementary	Linden Elementary	Willow Brook Elementary	Woodland Elementary	Preschool	Total
Revenues	\$ 654,189	\$ 142,936	\$ 130,474	\$ 17,663	\$ 34,342	\$ 31,760	\$ 40,212	\$ 2,404	\$ 1,053,980
Expenditures	670,788	125,339	117,715	14,216	31,037	23,968	36,415	5,848	1,025,326
Revenues over (under) expenditures	(16,599)	17,597	12,759	3,447	3,305	7,792	3,797	(3,444)	28,654
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	(16,599)	17,597	12,759	3,447	3,305	7,792	3,797	(3,444)	28,654
Changes in reserve for inventory	-	-	-	-	-	-	-	-	-
Fund balances, July 1, 2021	568,182	212,264	116,646	18,430	51,587	39,558	50,069	12,429	1,069,165
Fund balances, June 30, 2022	\$ 551,583	\$ 229,861	\$ 129,405	\$ 21,877	\$ 54,892	\$ 47,350	\$ 53,866	\$ 8,985	\$ 1,097,819

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements

June 30, 2022

Background

Section 49-2-110, *Tennessee Code Annotated*, provides for student internal school funds, establishes responsibility for those funds and requires schools to adopt and follow a uniform accounting manual.

1. Summary of Significant Accounting Policies

(a) Financial Reporting Entity

This report includes only the internal school funds of the Oak Ridge School System. Internal school funds are agency funds of the Oak Ridge Board of Education, a component unit of Oak Ridge Schools. Internal school funds consist of financial resources accounted for at the individual schools. The accompanying financial statements do not include all internal school funds of the Oak Ridge Schools. School food authority operations accounted for at the individual schools are audited and reported separately.

Internal School Funds

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Internal School Funds

Student internal school funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fund-raisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students; and
- Raised from fees charged to students.
- Obtained from interest from any account that contains student activity funds
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(b) Other Comprehensive Basis of Accounting

The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from accounting principles generally accepted in the United States of America primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

(c) Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The internal school funds use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(d) Fund Structure

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of the fund's assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

- General Fund: The general fund is used to account for all money to be used for the general operation of the school for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.
- Restricted Fund: The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and is not intended to benefit the general school population.

(e) Fund Balances

Nonspendable Fund Balance:

Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

Restricted Fund Balance

Fund balances reported as "Restricted" are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

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

Assigned Fund Balance

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(e) Fund Balances (Continued)

Unassigned Fund Balance

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

2. Cash and Certificate of Deposit

Cash – The Internal School Funds' bank deposits at the balance sheet date consist of checking accounts, which were entirely insured by federal depository insurance or collateralized by participation in the State Collateral Pool.

3. Inventory

Inventories are stated at the lower of cost (first-in, first-out), or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amount of inventory, if any, on hand at year end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year, no significant amounts of such donations were received.

4. Fixed Assets

Fixed assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for fixed assets purchased pass automatically to the Board of Education.

5. Income Taxes

The schools are exempt from taxes on income; accordingly, no provision for income taxes has been made in financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

6. Deficit Fund Balances

The total fund balances shown in the combining balance sheets represent the amounts reserved for inventories, restricted accounts, as well as assigned funds. There were no deficit fund balances for the year ended June 30, 2022.

7. Salary Supplements

Salary supplements were paid by the Oak Ridge Schools as authorized by the local school board and reimbursed by the sponsoring activity fund. A schedule of salary supplements for the year ended June 30, 2022, is included in the supplemental information.

8. Risk Management

A significant number of taxpayers in the City of Oak Ridge are employed by the U.S. Department of Energy (DOE) or their contractors. DOE and related federal government contractors' operations are contingent upon annual U.S. congressional appropriations; therefore, a reduction in DOE related operations could have a significant effect upon the future operations of the Oak Ridge Schools Internal Schools Funds.

9. Reclassifications

Certain comparative data have been reclassified to present such amounts in a manner consistent with the current year's presentation.

10. Subsequent Events

The Schools' management has evaluated subsequent events through July 22, 2022, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Balance Sheet – Regulatory Basis

June 30, 2022

	Liabilities and Fund Balances														
	Assets					Liabilities					Fund Balances				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 150	\$ 119,747	\$ -	\$ -	\$ -	\$ -	\$ 119,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,897	\$ 119,897	\$ 119,897
Restricted Funds:															
Athletics	-	19,580	-	-	-	-	19,580	-	-	-	-	-	-	19,580	19,580
Class of 2022	-	337	-	-	-	-	337	-	-	-	-	-	-	337	337
IFC	-	484	-	-	-	-	484	-	-	-	-	-	-	484	484
Only One World	-	260	-	-	-	-	260	-	-	-	-	-	-	260	260
Jugglers Club	-	8	-	-	-	-	8	-	-	-	-	-	-	8	8
French Club	-	206	-	-	-	-	206	-	-	-	-	-	-	206	206
German Club	-	41	-	-	-	-	41	-	-	-	-	-	-	41	41
IPC	-	735	-	-	-	-	735	-	-	-	-	-	-	735	735
Key Club	-	756	-	-	-	-	756	-	-	-	-	-	-	756	756
Young Democrats	-	153	-	-	-	-	153	-	-	-	-	-	-	153	153
Masquers	-	33,510	-	-	-	-	33,510	-	-	-	-	-	-	33,510	33,510
NHS	-	1,767	-	-	-	-	1,767	-	-	-	-	-	-	1,767	1,767
Spanish Honor Society	-	815	-	-	-	-	815	-	-	-	-	-	-	815	815
Ski Club	-	1,802	-	-	-	-	1,802	-	-	-	-	-	-	1,802	1,802
Spanish Club	-	451	-	-	-	-	451	-	-	-	-	-	-	451	451
Environment Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GSA Club	-	824	-	-	-	-	824	-	-	-	-	-	-	824	824
Philosophy Club	-	71	-	-	-	-	71	-	-	-	-	-	-	71	71
Virtual Enterprise	-	3,663	-	-	-	-	3,663	-	-	-	-	-	-	3,663	3,663
Skills USA	-	1,998	-	-	-	-	1,998	-	-	-	-	-	-	1,998	1,998
FCA	-	346	-	-	-	-	346	-	-	-	-	-	-	346	346
Mock Trial	-	20	-	-	-	-	20	-	-	-	-	-	-	20	20
E.S.E.	-	110	-	-	-	-	110	-	-	-	-	-	-	110	110
Engineering Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Haft Club	-	35	-	-	-	-	35	-	-	-	-	-	-	35	35
TSA	-	262	-	-	-	-	262	-	-	-	-	-	-	262	262
Interact	-	1,066	-	-	-	-	1,066	-	-	-	-	-	-	1,066	1,066
Math Club	-	3,030	-	-	-	-	3,030	-	-	-	-	-	-	3,030	3,030
Debate Club	-	56	-	-	-	-	56	-	-	-	-	-	-	56	56
PI Club	-	55	-	-	-	-	55	-	-	-	-	-	-	55	55
Science Club	-	78	-	-	-	-	78	-	-	-	-	-	-	78	78
Science Olympiad	-	74	-	-	-	-	74	-	-	-	-	-	-	74	74
Scholars Bowl	-	944	-	-	-	-	944	-	-	-	-	-	-	944	944
Chess Club	-	50,139	-	-	-	-	50,139	-	-	-	-	-	-	50,139	50,139
FBLA	-	45	-	-	-	-	45	-	-	-	-	-	-	45	45
Break Dancer Club	-	3,693	-	-	-	-	3,693	-	-	-	-	-	-	3,693	3,693
STEPP Club	-	265	-	-	-	-	265	-	-	-	-	-	-	265	265
First Robotics	-	106	-	-	-	-	106	-	-	-	-	-	-	106	106
Computer Programming	-	12,833	-	-	-	-	12,833	-	-	-	-	-	-	12,833	12,833
2-Left Feet	-	202	-	-	-	-	202	-	-	-	-	-	-	202	202
Sewing Club	-	5	-	-	-	-	5	-	-	-	-	-	-	5	5
	-	174	-	-	-	-	174	-	-	-	-	-	-	174	174
Subtotal Restricted Funds	-	140,999	-	-	-	-	140,999	-	-	-	-	-	-	140,999	140,999

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Balance Sheet – Regulatory Basis
(Continued)

June 30, 2022

Restricted Funds (Continued)	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Liabilities			Fund Balances					
								Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances		
STEM	\$ -	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 864	\$ -	\$ -	\$ 864
Geology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astronomy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Graphic Arts	-	2,671	-	-	-	2,671	-	-	-	-	-	-	-	2,671	-	2,671
Childcare	-	14,472	-	-	-	14,472	-	-	-	-	-	-	-	14,472	-	14,472
Alternative School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineer and Manuf Tech	-	4,469	-	-	-	4,469	-	-	-	-	-	-	-	4,469	-	4,469
Shop	-	1,836	-	-	-	1,836	-	-	-	-	-	-	-	1,836	-	1,836
HOSA	-	905	-	-	-	905	-	-	-	-	-	-	-	905	-	905
Oak Log - Yearbook	-	38,596	-	-	-	38,596	-	-	-	-	-	-	-	38,596	-	38,596
Oak Leaf - Newspaper	-	543	-	-	-	543	-	-	-	-	-	-	-	543	-	543
College Fair	-	4,482	-	-	-	4,482	-	-	-	-	-	-	-	4,482	-	4,482
AP Teacher Conference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
College Board	-	26,763	-	-	-	26,763	-	-	-	-	-	-	-	26,763	-	26,763
Student Magazine	-	609	-	-	-	609	-	-	-	-	-	-	-	609	-	609
Library/Media	-	12	-	-	-	12	-	-	-	-	-	-	-	12	-	12
Civics Community	-	15	-	-	-	15	-	-	-	-	-	-	-	15	-	15
Maritime Project	-	116	-	-	-	116	-	-	-	-	-	-	-	116	-	116
Health Science Academy	-	2,554	-	-	-	2,554	-	-	-	-	-	-	-	2,554	-	2,554
Green Campus	-	1,792	-	-	-	1,792	-	-	-	-	-	-	-	1,792	-	1,792
Education Foundation	-	7,275	-	-	-	7,275	-	-	-	7,275	-	-	-	7,275	-	7,275
Vietnamese School	-	230	-	-	-	230	-	-	-	-	-	-	-	230	-	230
Grants	-	5,707	-	-	-	5,707	-	-	-	5,707	-	-	-	5,707	-	5,707
R.I.S.E.	-	3,823	-	-	-	3,823	-	-	-	3,823	-	-	-	3,823	-	3,823
Auto Tech	-	65	-	-	-	65	-	-	-	65	-	-	-	65	-	65
Donation	-	6	-	-	-	6	-	-	-	6	-	-	-	6	-	6
PTSD/TSO Donations	-	1,134	-	-	-	1,134	-	-	-	1,134	-	-	-	1,134	-	1,134
Fall Basketball	-	269	-	-	-	269	-	-	-	269	-	-	-	269	-	269
Summer Basketball	-	13,640	-	-	-	13,640	-	-	-	13,640	-	-	-	13,640	-	13,640
Football Camp	-	127	-	-	-	127	-	-	-	127	-	-	-	127	-	127
AVID	-	2,405	-	-	-	2,405	-	-	-	2,405	-	-	-	2,405	-	2,405
SCA Robotics	-	22	-	-	-	22	-	-	-	22	-	-	-	22	-	22
Wildcats for Change	-	956	-	-	-	956	-	-	-	956	-	-	-	956	-	956
Wildcat Mentoring	-	810	-	-	-	810	-	-	-	810	-	-	-	810	-	810
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal restricted funds	-	137,168	-	-	-	137,168	-	-	-	34,473	-	-	-	102,695	-	137,168
Total restricted funds	-	431,686	-	-	-	431,686	-	-	-	34,473	-	-	-	397,213	-	431,686
Total general and restricted	\$ 150	\$ 551,433	\$ -	\$ -	\$ -	\$ 551,583	\$ -	\$ -	\$ -	\$ 34,473	\$ 119,897	\$ -	\$ 397,213	\$ 551,583	\$ -	\$ 551,583

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
Oak Ridge High School

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures		Interfund and Interaccount Transfers		Change (Increase/Decrease) in Inventory	Fund Balances June 30, 2022
			In	Out	In	Out		
General Fund:								
Coke Commissions		\$ 4,218	\$ -	\$ -				
Commissions		404	-	-				
Donations		24,000	-	-				
School Store		-	-	-				
Fines/Library		-	-	-				
Fines/Textbook		-	-	-				
Vandalism		-	-	-				
Calculators		-	-	-				
Lost Key Fine		-	-	-				
Badge Replacement		-	-	-				
One to One		-	-	-				
Interest		335	-	-				
Administration		-	590	-				
Instructional		-	232	-				
Operations/Maintenance		-	212	-				
Total general fund	91,974	28,957	1,034	-	-	-	119,897	
Restricted Funds:								
Athletics	44,658	155,725	180,803	-	-	-	19,580	
Class of 2022	570	974	1,544	-	-	-	337	
Class of 2023	-	337	-	-	-	-	484	
IFC	384	100	-	-	-	-	260	
Only One World	260	-	-	-	-	-	8	
Jugglers Club	8	-	-	-	-	-	206	
French Club	206	-	-	-	-	-	41	
German Club	41	-	-	-	-	-	735	
IRC	735	-	-	-	-	-	756	
Key Club	471	426	141	-	-	-	153	
Young Democrats	153	-	-	-	-	-	33,510	
Masquers	42,052	33,934	42,476	-	-	-	1,767	
NHS	1,043	1,485	761	-	-	-	815	
Spanish Honors Society	815	-	-	-	-	-	1,802	
Ski Club	1,262	10,372	9,832	-	-	-	174	
Sewing Club	174	-	-	-	-	-	-	
Subtotal restricted funds	92,832	203,353	235,557	-	-	-	60,628	

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance -- Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures	Interfund and Interaccount Transfers		Change (Increase/Decrease) in Inventory	Fund Balances June 30, 2022
				In	Out		
Restricted Funds (Continued):							
Spanish Club	\$ 515	-	\$ 64	-	\$ -	\$ -	\$ 451
Environment Club	1,322	-	1,322	-	-	-	-
GSA Club	864	135	175	-	-	-	824
Philosophy Club	71	-	-	-	-	-	71
Virtual Enterprise	4,021	5,670	6,028	-	-	-	3,663
Skills USA	1,998	-	-	-	-	-	1,998
FCA	96	250	-	-	-	-	346
Mock Trial	20	-	-	-	-	-	20
E.S.E.	110	-	-	-	-	-	110
Engineering Club	442	-	442	-	-	-	-
Halt Club	35	-	-	-	-	-	35
TSA	1,445	9,617	10,800	-	-	-	262
Interact	509	1,885	1,328	-	-	-	1,066
Math Club	3,030	30	30	-	-	-	3,030
Debate Club	56	-	-	-	-	-	56
Pt. Club	55	-	-	-	-	-	55
Science Club	78	-	-	-	-	-	78
Science Olympiad	74	-	-	-	-	-	74
Science Bowl	1,084	50	190	-	-	-	944
Scholars Bowl	50,139	-	-	-	-	-	50,139
Chess Club	45	-	-	-	-	-	45
FBLA	3,050	4,281	3,638	-	-	-	3,693
Break Dancer Club	265	-	-	-	-	-	265
STEPP Club	106	-	-	-	-	-	106
First Robotics	1,519	48,053	36,739	-	-	-	12,833
Computer Programming	202	-	-	-	-	-	202
2 Left Feet	5	-	-	-	-	-	5
ROTC	-	-	-	-	-	-	-
JROTC	10,501	20,743	19,546	-	-	-	11,698
Wildcat Pride	734	137	-	-	-	-	871
Disc Sports	461	-	-	-	-	-	461
Not in Our School	148	-	-	-	-	-	148
CDC I	2,520	942	1,448	-	-	-	2,014
CDC II	637	295	445	-	-	-	487
Postage	-	-	-	-	-	-	-
Freshmen Orientation	16	-	-	-	-	-	16
Prom	16,521	16,572	15,576	-	-	-	17,517
English	5,408	-	700	-	-	-	4,708
Subtotal restricted funds	108,102	108,660	98,471	-	-	-	118,291

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures	Interfund and Interaccount Transfers		Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2022
				In	Out		
Restricted Funds (Continued):							
PTSA Indigent Student	\$ 657	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 773
Spanish Culture	8,721	3,549	840	-	-	-	11,430
French Culture	14,570	3,548	-	-	-	-	18,119
Girls Choice	734	500	279	-	-	-	955
AP Economics	3	-	-	-	-	-	3
FUSRAP	680	270	-	-	-	-	950
Campus Improvement	5,438	-	-	-	-	-	5,438
Band	13,696	21,583	30,694	-	-	-	4,585
Chorus	5,742	7,462	9,412	-	-	-	3,792
Orchestra	2,078	7,693	8,259	-	-	-	1,512
Music Honors Society	70	-	-	-	-	-	70
Student Council	6,438	18,859	17,743	-	-	-	7,554
Flea Market	7,233	15,086	17,067	-	-	-	5,252
Radio	850	-	-	-	-	-	850
Channel 15/TV Art	1,262	-	-	-	-	-	1,262
Art	971	23,015	20,700	-	-	-	3,286
Ceramics	-	-	-	-	-	-	-
SECME	1,457	-	-	-	-	-	1,457
IEP	45	-	-	-	-	-	45
Concessions	3,538	23,420	21,118	-	-	-	5,840
Welding	2,647	5,755	6,815	-	-	-	1,587
Courtesy Fund	7,417	1,806	5,377	-	-	-	3,846
CC Biology	4,070	2,235	3,725	-	-	-	2,580
CC Foreign Language	11	-	-	-	-	-	11
CC Math	27,522	3,549	2,767	-	-	-	28,304
Biology Honors	927	490	731	-	-	-	686
Chemistry Honors	1	3,220	1,631	-	-	-	1,590
Biology Honors B	749	820	721	-	-	-	848
Biology Honors C	53	830	817	-	-	-	66
AP Chemistry	1	520	471	-	-	-	50
AP Physics	2,227	1,760	3,553	-	-	-	434
AP Environmental	647	100	-	-	-	-	747
Anatomy and Physiology	585	2,862	2,557	-	-	-	890
STEM	427	2,240	1,803	-	-	-	864
Genetics	377	410	-	-	-	-	787
Subtotal restricted funds	121,844	151,699	157,080	-	-	-	116,463

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues		Expenditures		Interfund and Interaccount Transfers		Changes (Increase) (Decrease) in Inventory	Fund Balances June 30, 2022
		In	Out	In	Out				
Restricted Funds (Continued):									
Graphic Arts	\$ 3,775	\$ 3,175	\$ -	\$ 4,279	\$ -	\$ -	\$ -	\$ -	\$ 2,671
Childcare	16,233	18,783	-	20,544	-	-	-	-	14,472
Alternative School	-	-	-	-	-	-	-	-	-
Engineer and Manuf. Tech	1,639	4,047	-	1,217	-	-	-	-	4,469
Shop	2,597	4,522	-	5,283	-	-	-	-	1,836
HOSA	46	3,173	-	2,314	-	-	-	-	905
Oak Log - Yearbook	34,247	25,529	-	21,180	-	-	-	-	38,596
Oak Leaf - Newspaper	543	-	-	-	-	-	-	-	543
College Fair	4,682	-	-	200	-	-	-	-	4,482
AP Teacher Conference	-	-	-	-	-	-	-	-	-
College Board	27,349	65,335	-	65,921	-	-	-	-	26,763
Student Magazine	609	-	-	-	-	-	-	-	609
Library/Media	12	-	-	-	-	-	-	-	12
Civics Community	15	-	-	-	-	-	-	-	15
Manhattan Project	116	-	-	-	-	-	-	-	116
Health Science Academy	5,644	3,305	-	6,395	-	-	-	-	2,554
Green Campus	1,792	-	-	-	-	-	-	-	1,792
Education Foundation	15,770	609	-	9,104	-	-	-	-	7,275
Vietnamese School	230	-	-	-	-	-	-	-	230
Grants	8,812	18,067	-	21,172	-	-	-	-	5,707
R.I.S.E	3,703	120	-	-	-	-	-	-	3,823
Auto Tech	275	-	-	210	-	-	-	-	65
Donation	65	54	-	113	-	-	-	-	6
PTA/PTSO Donations	1,134	-	-	-	-	-	-	-	1,134
Fall Basketball	269	-	-	-	-	-	-	-	269
Summer Basketball	18,720	1,650	-	6,730	-	-	-	-	13,640
Football Camp	127	-	-	-	-	-	-	-	127
AVID	2,587	398	-	580	-	-	-	-	2,405
SCA Robotics	1,022	575	-	1,575	-	-	-	-	22
Wildcats for Change	588	1,537	-	1,169	-	-	-	-	956
Wildcat Mentoring	829	410	-	429	-	-	-	-	810
Lost / Damaged	-	10,231	-	10,231	-	-	-	-	-
Subtotal restricted funds	153,430	161,520	-	178,646	-	-	-	-	136,304
Total restricted funds	476,208	625,232	-	669,754	-	-	-	-	431,686
Total general and restricted funds	\$ 569,182	\$ 654,189	\$ -	\$ 670,788	\$ -	\$ -	\$ -	\$ -	\$ 551,583

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Balance Sheet – Regulatory Basis

June 30, 2022

General Fund	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances	
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Liabilities		Fund Balances			Total Fund Balances				
								Accounts Payable	Total Liabilities	Restricted	Assigned	Unassigned					
	\$ 2,100	\$ 114,012	\$ -	\$ -	\$ -	\$ -	\$ 116,112	\$ -	\$ -	\$ -	\$ -	\$ 116,112	\$ -	\$ -	\$ -	\$ 116,112	\$ -
Restricted Funds:																	
Athletics	-	10,313	-	-	-	-	10,313	-	-	-	-	10,313	-	-	-	10,313	10,313
Pep Club	-	25	-	-	-	-	25	-	-	-	-	25	-	-	-	25	25
SKI Club	-	988	-	-	-	-	988	-	-	-	-	988	-	-	-	988	988
Drama	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lego League	-	6,380	-	-	-	-	6,380	-	-	-	-	6,380	-	-	-	6,380	6,380
Tech Student Association	-	99	-	-	-	-	99	-	-	-	-	99	-	-	-	99	99
Math Club	-	90	-	-	-	-	90	-	-	-	-	90	-	-	-	90	90
Energy Bowl	-	1,116	-	-	-	-	1,116	-	-	-	-	1,116	-	-	-	1,116	1,116
Chess Club	-	178	-	-	-	-	178	-	-	-	-	178	-	-	-	178	178
Rotary Club	-	1,148	-	-	-	-	1,148	-	-	-	-	1,148	-	-	-	1,148	1,148
GIS Club	-	64	-	-	-	-	64	-	-	-	-	64	-	-	-	64	64
CDC	-	587	-	-	-	-	587	-	-	-	-	587	-	-	-	587	587
Big Town	-	1,091	-	-	-	-	1,091	-	-	-	-	1,091	-	-	-	1,091	1,091
Band Uniforms	-	3,000	-	-	-	-	3,000	-	-	-	-	3,000	-	-	-	3,000	3,000
Diversified Tech	-	1,190	-	-	-	-	1,190	-	-	-	-	1,190	-	-	-	1,190	1,190
Instrument Rental	-	5,311	-	-	-	-	5,311	-	-	-	-	5,311	-	-	-	5,311	5,311
Band	-	11,326	-	-	-	-	11,326	-	-	-	-	11,326	-	-	-	11,326	11,326
Chorus	-	6,947	-	-	-	-	6,947	-	-	-	-	6,947	-	-	-	6,947	6,947
Orchestra/Sings	-	10,012	-	-	-	-	10,012	-	-	-	-	10,012	-	-	-	10,012	10,012
Student Council	-	4,823	-	-	-	-	4,823	-	-	-	-	4,823	-	-	-	4,823	4,823
Art	-	125	-	-	-	-	125	-	-	-	-	125	-	-	-	125	125
Library/Media	-	383	-	-	-	-	383	-	-	-	-	383	-	-	-	383	383
SECME	-	585	-	-	-	-	585	-	-	-	-	585	-	-	-	585	585
Field Trip Assistant	-	2,332	-	-	-	-	2,332	-	-	-	-	2,332	-	-	-	2,332	2,332
Staff Courtesy	-	138	-	-	-	-	138	-	-	-	-	138	-	-	-	138	138
Foreign Language	-	221	-	-	-	-	221	-	-	-	-	221	-	-	-	221	221
Upward	-	18	-	-	-	-	18	-	-	-	-	18	-	-	-	18	18
Misc. Donations For Student Incentives	-	5,354	-	-	-	-	5,354	-	-	-	-	5,354	-	-	-	5,354	5,354
Yearbooks	-	10,628	-	-	-	-	10,628	-	-	-	-	10,628	-	-	-	10,628	10,628
Wilderness Connection	-	299	-	-	-	-	299	-	-	-	-	299	-	-	-	299	299
Fay Soldano Mem	-	4,486	-	-	-	-	4,486	-	-	-	-	4,486	-	-	-	4,486	4,486
Sadie Clary Investment	-	8,084	-	-	-	-	8,084	-	-	-	-	8,084	-	-	-	8,084	8,084
Project Room	-	211	-	-	-	-	211	-	-	-	-	211	-	-	-	211	211
Grant/Incentive	-	259	-	-	-	-	259	-	-	-	-	259	-	-	-	259	259
PTA/PTSO Donations	-	376	-	-	-	-	376	-	-	-	-	376	-	-	-	376	376
JMS Teacher App	-	158	-	-	-	-	158	-	-	-	-	158	-	-	-	158	158
Garden Club	-	51	-	-	-	-	51	-	-	-	-	51	-	-	-	51	51
STEM School	-	847	-	-	-	-	847	-	-	-	-	847	-	-	-	847	847
PLTW	-	2,859	-	-	-	-	2,859	-	-	-	-	2,859	-	-	-	2,859	2,859
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jude	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Williamsburg	-	11,647	-	-	-	-	11,647	-	-	-	-	11,647	-	-	-	11,647	11,647
Total restricted funds	-	113,749	-	-	-	-	113,749	-	-	-	-	113,749	259	-	-	113,749	113,749
Total general and restricted	\$ 2,100	\$ 227,761	\$ -	\$ -	\$ -	\$ -	\$ 229,861	\$ -	\$ -	\$ -	\$ -	\$ 229,861	\$ 259	\$ 116,112	\$ -	\$ 229,861	\$ 229,861

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School

Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures	Interfund and Interaccount Transfers		Changes (Increase (Decrease)) in Inventory	Fund Balances June 30, 2022
				In	Out		
General Fund:							
Administration		\$ -	\$ 894	\$ -	\$ -		
Badge Replacement		-	-	-	-		
Field Trips		-	-	-	-		
Fines/Textbooks		-	-	-	-		
Calculators		-	-	-	-		
Instruction		-	40	-	-		
Interest		439	-	-	-		
Donations		537	-	-	-		
One to One		-	-	-	-		
Operations/Maintenance		-	-	-	-		
Pictures		2,569	-	-	-		
Total general fund	113,501	3,545	934	-	-		116,112
Restricted Funds:							
Athletics	13,087	21,579	24,353	-	-		10,313
Pep Club/Cheerleading	25	-	-	-	-		25
Ski Club	1,063	7,400	7,475	-	-		988
Lego League	6,511	3,343	3,474	-	-		6,380
Tech Student Assoc	99	-	-	-	-		99
Math Club	90	-	-	-	-		90
Energy Bowl	1,116	-	-	-	-		1,116
Chess Club	38	140	-	-	-		178
Rotary Club	1,148	-	-	-	-		1,148
GIS Club	64	-	-	-	-		64
CDC	658	96	167	-	-		587
Biz Town	1,131	1,410	1,450	-	-		1,091
Band Uniforms	3,214	1,230	1,444	-	-		3,000
Diversified Tech	911	2,134	1,855	-	-		1,190
Instrument Rental	4,007	2,140	836	-	-		5,311
Band	9,704	10,094	8,472	-	-		11,326
Chorus	4,305	10,736	8,094	-	-		6,947
Subtotal restricted funds	47,171	60,302	57,620	-	-		49,853

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues		Expenditures		Interfund and Interaccount Transfers		Changes (Increases (Decreases)) in Inventory	Fund Balances June 30, 2022
		In	Out	In	Out	In	Out		
Restricted Funds (Continued):									
Orchestra/Strings	\$ 8,565	\$ 7,025	\$ -	\$ 5,578	\$ -	\$ -	\$ -	\$ -	\$ 10,012
Student Council	4,975	4,437	-	4,589	-	-	-	-	4,823
Williamsburg	3,696	49,770	-	41,819	-	-	-	-	11,647
Art	125	-	-	-	-	-	-	-	125
Library/Media	383	-	-	-	-	-	-	-	383
SECMC	585	-	-	-	-	-	-	-	585
Field Trip Assistant	2,332	-	-	-	-	-	-	-	2,332
Staff Courtesy	138	-	-	-	-	-	-	-	138
Foreign Language	252	-	-	31	-	-	-	-	221
Upwild	18	-	-	-	-	-	-	-	18
Misc. Donations For Student Incentives	4,979	2,000	-	1,625	-	-	-	-	5,354
Yearbooks	8,043	8,982	-	6,397	-	-	-	-	10,628
Wilderness Connection	408	3,439	-	3,548	-	-	-	-	299
Fay Solidano Mem	4,486	-	-	-	-	-	-	-	4,486
Sadie Clary Investment	8,534	-	-	450	-	-	-	-	8,084
Project Room	211	-	-	-	-	-	-	-	211
Grants	402	-	-	168	-	-	-	-	234
State Incentive	25	-	-	-	-	-	-	-	25
PTA/PTSO Donations	376	-	-	-	-	-	-	-	376
JMS Teacher App	73	800	-	715	-	-	-	-	158
Garden Club	51	-	-	-	-	-	-	-	51
PLTW	2,088	1,195	-	424	-	-	-	-	2,859
Lost/Damaged	-	1,441	-	1,441	-	-	-	-	-
Jude	-	-	-	-	-	-	-	-	-
STEM School	847	-	-	-	-	-	-	-	847
Subtotal restricted funds	51,592	79,089	-	66,785	-	-	-	-	63,896
Total restricted funds	98,763	139,391	-	124,405	-	-	-	-	113,749
Total general and restricted funds	\$ 212,254	\$ 142,936	\$ -	\$ 125,339	\$ -	\$ -	\$ -	\$ -	\$ 229,861

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Balance Sheet – Regulatory Basis

June 30, 2022

	Assets										Liabilities and Fund Balances					
	Assets					Liabilities					Fund Balances					
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances	
General Fund	\$ -	\$ 32,127	\$ -	\$ -	\$ -	\$ -	\$ 32,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,127	\$ -	\$ 32,127	
Restricted Funds:																
Athletics	-	11,273	-	-	-	-	11,273	-	-	-	-	-	-	11,273	11,273	
Pep Club/Cheerleading	-	1,378	-	-	-	-	1,378	-	-	-	-	-	-	1,378	1,378	
FCCLA	-	2,981	-	-	-	-	2,981	-	-	-	-	-	-	2,981	2,981	
Youth 4 Christ	-	117	-	-	-	-	117	-	-	-	-	-	-	117	117	
Youth Act	-	456	-	-	-	-	456	-	-	-	-	-	-	456	456	
Drama Club	-	2,195	-	-	-	-	2,195	-	-	-	-	-	-	2,195	2,195	
International Club	-	427	-	-	-	-	427	-	-	-	-	-	-	427	427	
Legs League Club	-	500	-	-	-	-	500	-	-	-	-	-	-	500	500	
Tech Student Association	-	1,695	-	-	-	-	1,695	-	-	-	-	-	-	1,695	1,695	
Outward Bound	-	1,665	-	-	-	-	1,665	-	-	-	-	-	-	1,665	1,665	
Recycling Club	-	98	-	-	-	-	98	-	-	-	-	-	-	98	98	
CMJ Club	-	107	-	-	-	-	107	-	-	-	-	-	-	107	107	
CDC	-	667	-	-	-	-	667	-	-	-	-	-	-	667	667	
Biz Town	-	2,796	-	-	-	-	2,796	-	-	-	-	-	-	2,796	2,796	
Generation Youth	-	419	-	-	-	-	419	-	-	-	-	-	-	419	419	
Band Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Band Tube Replacement	-	200	-	-	-	-	200	-	-	-	-	-	-	200	200	
Band	-	10,658	-	-	-	-	10,658	-	-	-	-	-	-	10,658	10,658	
RMS Library	-	39	-	-	-	-	39	-	-	-	-	-	-	39	39	
SECME Club	-	864	-	-	-	-	864	-	-	-	-	-	-	864	864	
Chorus	-	10,266	-	-	-	-	10,266	-	-	-	-	-	-	10,266	10,266	
Orchestra	-	5,214	-	-	-	-	5,214	-	-	-	-	-	-	5,214	5,214	
8th Grade Science	-	83	-	-	-	-	83	-	-	-	-	-	-	83	83	
Student Council	-	8,721	-	-	-	-	8,721	-	-	-	-	-	-	8,721	8,721	
Concessions Staff	-	765	-	-	-	-	765	-	-	-	-	-	-	765	765	
Concessions Student	-	2	-	-	-	-	2	-	-	-	-	-	-	2	2	
Intercession	-	49	-	-	-	-	49	-	-	-	-	-	-	49	49	
Art	-	1,379	-	-	-	-	1,379	-	-	-	-	-	-	1,379	1,379	
Physical Education	-	4	-	-	-	-	4	-	-	-	-	-	-	4	4	
Library Media Center	-	1,116	-	-	-	-	1,116	-	-	-	-	-	-	1,116	1,116	
Staff Courtesy Fund	-	10	-	-	-	-	10	-	-	-	-	-	-	10	10	
Titans Club	-	2,173	-	-	-	-	2,173	-	-	-	-	-	-	2,173	2,173	
Yearbooks	-	9,013	-	-	-	-	9,013	-	-	-	-	-	-	9,013	9,013	
Staff Lounge	-	3	-	-	-	-	3	-	-	-	-	-	-	3	3	
Stem PBL Grant	-	2,928	-	-	-	-	2,928	-	-	3,732	-	-	-	2,928	2,928	
Fifth Grade	-	798	-	-	-	-	798	-	-	-	-	-	-	798	798	
Sixth Grade	-	538	-	-	-	-	538	-	-	-	-	-	-	538	538	
Seventh Grade	-	3,797	-	-	-	-	3,797	-	-	-	-	-	-	3,797	3,797	
Eighth Grade	-	1,001	-	-	-	-	1,001	-	-	-	-	-	-	1,001	1,001	
Vietnamese School	-	60	-	-	-	-	60	-	-	-	-	-	-	60	60	
Grants	-	618	-	-	-	-	618	-	-	118	-	-	-	618	618	
UCOR Grant	-	1,000	-	-	-	-	1,000	-	-	-	-	-	-	1,000	1,000	
Subtotal restricted funds	-	86,073	-	-	-	-	86,073	-	-	3,850	84,223	-	-	88,073	88,073	

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Balance Sheet – Regulatory Basis
(Continued)

June 30, 2022

Restricted Funds (Continued):	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances	
	Cash and Investments					Liabilities					Fund Balances						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances			
Oran Promise/bean	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 42	\$ -	\$ 42	\$ 42
Listen Up High	-	2	-	-	-	-	2	-	-	-	-	2	-	2	-	2	2
3D Printer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rams in Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Raising the Bar	-	1	-	-	-	-	1	-	-	-	-	1	-	1	-	1	1
Ski Club	-	1,380	-	-	-	-	1,380	-	-	-	-	1,380	-	1,380	-	1,380	1,380
Start Your Engine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tech Titans 3D	-	14	-	-	-	-	14	-	-	-	-	14	-	14	-	14	14
TSTA Conference	-	844	-	-	-	-	844	-	-	-	-	844	-	844	-	844	844
Education Foundation	-	121	-	-	-	-	121	-	-	-	-	121	-	121	-	121	121
First Tech Challenge	-	1,203	-	-	-	-	1,203	-	-	-	-	1,203	-	1,203	-	1,203	1,203
ORC Foundation	-	50	-	-	-	-	50	-	-	-	-	50	-	50	-	50	50
Williamsburg	-	2,420	-	-	-	-	2,420	-	-	-	-	2,420	-	2,420	-	2,420	2,420
Rams SAT	-	2,488	-	-	-	-	2,488	-	-	-	-	2,488	-	2,488	-	2,488	2,488
Theater Club	-	163	-	-	-	-	163	-	-	-	-	163	-	163	-	163	163
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Humanities Team	-	31	-	-	-	-	31	-	-	-	-	31	-	31	-	31	31
Clinic	-	446	-	-	-	-	446	-	-	-	-	446	-	446	-	446	446
Subtotal restricted funds	-	9,205	-	-	-	-	9,205	-	-	-	-	9,205	-	9,205	-	9,205	9,205
Total restricted funds	-	97,278	-	-	-	-	97,278	-	-	-	-	93,428	-	97,278	-	97,278	97,278
Total general and restricted	\$ -	\$ 129,405	\$ -	\$ -	\$ -	\$ -	\$ 129,405	\$ -	\$ -	\$ -	\$ 3,850	\$ 93,428	\$ 32,127	\$ 129,405	\$ -	\$ 129,405	\$ 129,405

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Interfund and Interaccount Transfers		Changes (Increase/Decrease) in Inventory	Fund Balances June 30, 2022
			In	Out		
General Fund:						
Pictures		\$ 1,144	\$ -	\$ -		
Gifts/Donations		3,128	-	-		
Lost/Damaged Textbooks		-	-	-		
Badge Replacement		-	-	-		
Interest		252	-	-		
Instruction		-	3,383	-		
Field Trips		14,028	10,633	-		
Workbooks/Magazines		236	-	-		
Administration		-	529	-		
Other Expenses		-	85	-		
Total general fund	27,969	18,788	14,630	-	-	32,127
Restricted Funds:						
Athletics	15,714	29,371	39,812	-	-	11,273
Pep Club/Cheerleading	1,198	975	795	-	-	1,378
FCCLA	1,309	3,391	1,719	-	-	2,981
Youth 4 Christ	117	-	-	-	-	117
Youth Act	456	-	-	-	-	456
Drama Club	1,919	1,053	777	-	-	2,195
International Club	427	-	-	-	-	427
Lego League Club	500	-	-	-	-	500
Tech Student Assoc.	1,552	12,035	11,892	-	-	1,695
Outward Bound	1,665	-	-	-	-	1,665
Recycling Club	98	-	-	-	-	98
CMI Club	107	-	-	-	-	107
CDC	647	20	-	-	-	667
Biz Town	2,039	2,287	1,530	-	-	2,796
Generation Youth	419	-	-	-	-	419
Band Tuba Replacement	200	-	-	-	-	200
Band	7,395	6,372	3,109	-	-	10,658
RMS Library	39	-	-	-	-	39
SECME Club	464	400	-	-	-	864
Chorus	4,769	13,475	7,978	-	-	10,266
Orchestra	4,531	1,804	1,121	-	-	5,214
8th Grade Science	83	-	-	-	-	83
Subtotal restricted funds	45,648	71,183	62,733	-	-	54,098

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues		Expenditures		Interfund and Interaccount Transfers		Changes (Increase/Decrease) in Inventory	Fund Balances June 30, 2022
		In	Out	In	Out	In	Out		
Restricted Funds (Continued):									
Student Council	\$ 9,881	\$ 2,442	\$ -	\$ 3,602	\$ -	\$ -	\$ -	\$ -	\$ 8,721
Concessions Staff	645	120	-	-	-	-	-	-	765
Concessions Student	2	-	-	-	-	-	-	-	2
Intercession	49	-	-	-	-	-	-	-	49
Art	1,566	1,740	-	1,927	-	-	-	-	1,379
Physical Education	4	-	-	-	-	-	-	-	4
Library Media Center	673	16,058	-	15,615	-	-	-	-	1,116
Staff Courtesy Fund	10	-	-	-	-	-	-	-	10
Titans Club	2,173	-	-	-	-	-	-	-	2,173
Yearbooks	6,334	2,760	-	81	-	-	-	-	9,013
Staff Lounge	3	-	-	-	-	-	-	-	3
Stem PBL Grant	3,732	4,365	-	5,169	-	-	-	-	2,928
Fifth Grade	798	-	-	-	-	-	-	-	798
Sixth Grade	538	-	-	-	-	-	-	-	538
Seventh Grade	3,797	-	-	-	-	-	-	-	3,797
Eighth Grade	1,110	-	-	109	-	-	-	-	1,001
Vietnamese School	60	-	-	-	-	-	-	-	60
Grants	118	500	-	-	-	-	-	-	618
UCOR Grants	-	1,000	-	-	-	-	-	-	1,000
Orau Promethean	42	-	-	-	-	-	-	-	42
Listen Up High	2	-	-	-	-	-	-	-	2
Raising the Bar	1	-	-	-	-	-	-	-	1
Ski Club	-	7,975	-	6,595	-	-	-	-	1,380
Tech Titans 3D	14	-	-	-	-	-	-	-	14
TSTA Conference	844	-	-	-	-	-	-	-	844
Education Foundation	121	-	-	-	-	-	-	-	121
First Tech Challenge	4,718	-	-	3,515	-	-	-	-	1,203
ORC Foundation	50	-	-	-	-	-	-	-	50
Williamsburg	2,420	-	-	-	-	-	-	-	2,420
Rams SAT	2,888	200	-	600	-	-	-	-	2,488
Theater Club	163	-	-	-	-	-	-	-	163
Lost/Damaged	-	2,843	-	2,843	-	-	-	-	-
Humanities Team	31	-	-	-	-	-	-	-	31
Clinic	242	500	-	296	-	-	-	-	446
Subtotal restricted funds	43,029	40,503	-	40,352	-	-	-	-	43,180
Total restricted funds	88,677	111,686	-	103,085	-	-	-	-	97,278
Total general and restricted funds	\$ 116,646	\$ 130,474	\$ -	\$ 117,715	\$ -	\$ -	\$ -	\$ -	\$ 129,405

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Glenwood Elementary School
Balance Sheet – Regulatory Basis

June 30, 2022

	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances					
	Cash					Accounts Receivable					Liabilities						Fund Balances				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances							
General Fund	\$ -	\$ 17,544	\$ -	\$ -	\$ -	\$ -	\$ 17,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,544	\$ 17,544	\$ -	\$ -	\$ -	\$ 17,544			
Restricted Funds:																					
Safety Patrol	-	1,625	-	-	-	-	1,625	-	-	-	-	-	-	-	1,625	-	-	-	1,625		
Concession/Staff	-	10	-	-	-	-	10	-	-	-	-	-	-	-	10	-	-	-	10		
Ucor Grant	-	250	-	-	-	-	250	-	-	-	-	-	-	-	250	-	-	-	250		
OREF Grant	-	48	-	-	-	-	48	-	-	-	-	-	-	-	48	-	-	-	48		
Rotary Safety Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Extended School Program	-	2,400	-	-	-	-	2,400	-	-	2,400	-	-	-	-	-	-	-	-	2,400		
Total restricted funds	-	4,333	-	-	-	-	4,333	-	-	2,698	-	-	-	-	1,635	-	-	-	4,333		
Total general and restricted	\$ -	\$ 21,877	\$ -	\$ -	\$ -	\$ -	\$ 21,877	\$ -	\$ -	\$ 2,698	\$ -	\$ 1,635	\$ 17,544	\$ 21,877	\$ 17,544	\$ -	\$ -	\$ -	\$ 21,877		

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Glenwood Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance -- Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures	Interfund and Interaccount Transfers		Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2022
				In	Out		
General Fund:							
Pictures		\$ 3,121	\$ -	\$ -	\$ -		
Gifts/Donations		300	-	-	-		
Class Contributions		6,740	-	-	-		
Interest		45	-	-	-		
Field Trips		1,692	1,551	-	-		
Administration		-	-	-	-		
Instruction		-	7,364	-	-		
Total general fund	14,561	11,898	8,915	-	-		17,544
Restricted Funds:							
Safety Patrol	-	1,625	-	-	-		1,625
Concession/Staff	9	34	33	-	-		10
Ucor Grant	117	1,750	1,617	-	-		250
OREF Grant	3,543	-	3,495	-	-		48
Rotary Safety Grant	-	-	-	-	-		-
Lost/Damaged	-	156	156	-	-		-
Extended School Program	200	2,200	-	-	-		2,400
Total restricted funds	3,869	5,765	5,301	-	-		4,333
Total general and restricted funds	\$ 18,430	\$ 17,663	\$ 14,216	\$ -	\$ -		\$ 21,877

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Linden Elementary School
Balance Sheet – Regulatory Basis

June 30, 2022

General Fund	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances			
	Assets					Liabilities					Fund Balances								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances					
	\$ -	\$ 49,810	\$ -	\$ -	\$ -	\$ -	\$ 49,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,810	\$ 49,810	\$ -	\$ -	\$ -	\$ 49,810	
Resinced Funds:																			
Safety Patrol	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Choir	-	273	-	-	-	-	273	-	-	-	-	-	-	-	-	-	-	273	273
Orchestra/Strings	-	1,500	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	-	1,500	1,500
Intercession	-	50	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	50	50
Chess Club	-	738	-	-	-	-	738	-	-	-	-	-	-	-	-	-	-	738	738
Gracie Kline SC	-	1,198	-	-	-	-	1,198	-	-	-	-	-	-	-	-	-	-	1,198	1,198
Recycling Club	-	1,000	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000
Staff Support	-	14	-	-	-	-	14	-	-	-	-	-	-	-	-	-	-	14	14
ORC Foundation	-	19	-	-	-	-	19	-	-	-	-	-	-	-	-	-	-	19	19
Education Foundation Grant	-	6	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	6	6
UCOR Grant	-	89	-	-	-	-	89	-	-	-	-	-	-	-	-	-	-	89	89
Loss/Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch Butterfly	-	195	-	-	-	-	195	-	-	-	-	-	-	-	-	-	-	195	195
Total restricted funds	-	5,082	-	-	-	-	5,082	-	-	-	-	-	-	-	-	-	-	5,082	5,082
Total general and restricted	\$ -	\$ 54,892	\$ -	\$ -	\$ -	\$ -	\$ 54,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,810	\$ 49,810	\$ 3,843	\$ 3,843	\$ -	\$ 54,892	\$ 54,892

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Linden Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Fund Balances June 30, 2021	Revenues	Expenditures	Interfund and Interaccount Transfers		Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2022
				In	Out		
General Fund:							
Administration		\$ -	\$ 1,271	\$ -	\$ -		
Class Contributions		9,900	-	-	-		
Gifts/Donations		3,861	-	-	-		
Field Trips		10,380	9,774	-	-		
Fines/Library		98	-	-	-		
Instruction		-	12,790	-	-		
Interest		118	-	-	-		
Miscellaneous		239	-	-	-		
Music Program		-	-	-	-		
Music		-	323	-	-		
Other Expenses		-	464	-	-		
Pictures		3,932	-	-	-		
Total general fund	45,904	28,528	24,622	-	-		49,810
Restricted Funds:							
Safety Patrol	145	2,871	3,016	-	-		-
Choir	273	-	-	-	-		273
Orchestra/Strings	1,335	165	-	-	-		1,500
Intercession	50	-	-	-	-		50
Chess Club	738	-	-	-	-		738
Gracie Kline SC	139	1,625	566	-	-		1,198
Recycle Club	1,000	-	-	-	-		1,000
Staff Support	14	-	-	-	-		14
ORC Foundation	1,144	-	1,125	-	-		19
Education Foundation Grant	6	-	-	-	-		6
UCOR Grant	89	-	-	-	-		89
Lost/Damaged	-	119	119	-	-		-
Monarch Butterfly	750	-	555	-	-		195
Total restricted funds	5,683	4,780	5,381	-	-		5,082
Total general and restricted funds	\$ 51,587	\$ 33,308	\$ 30,003	\$ -	\$ -		\$ 54,892

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Willow Brook Elementary School
Balance Sheet – Regulatory Basis

June 30, 2022

	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances	
	Assets					Liabilities					Fund Balances						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances			
General Fund	\$ -	\$ 35,181	\$ -	\$ -	\$ -	\$ -	\$ 35,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,181	\$ 35,181	\$ -	\$ -	\$ 35,181
Restricted Funds:																	
Safety Patrol	-	3,781	-	-	-	-	3,781	-	-	-	-	-	-	3,781	-	-	3,781
Orchestra/Strings	-	703	-	-	-	-	703	-	-	-	-	-	-	703	-	-	703
Concessions/Staff	-	161	-	-	-	-	161	-	-	-	-	-	-	161	-	-	161
Library/Media Center	-	1,288	-	-	-	-	1,288	-	-	-	-	-	-	1,288	-	-	1,288
PTO Donations	-	1,012	-	-	-	-	1,012	-	-	-	-	-	-	1,012	-	-	1,012
Anderson County	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Literacy	-	661	-	-	-	-	661	-	-	-	-	-	-	661	-	-	661
PBIS	-	324	-	-	-	-	324	-	-	-	-	-	-	324	-	-	324
Readers and LEA	-	530	-	-	-	-	530	-	-	-	-	-	-	530	-	-	530
Exon STEM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STEM	-	3,000	-	-	-	-	3,000	-	-	-	-	-	-	3,000	-	-	3,000
Teachers Leaders	-	111	-	-	-	-	111	-	-	-	-	-	-	111	-	-	111
Student Library	-	123	-	-	-	-	123	-	-	-	-	-	-	123	-	-	123
Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Edu Found Grant	-	72	-	-	-	-	72	-	-	273	-	-	-	(201)	-	-	72
Wednesday Disco	-	325	-	-	-	-	325	-	-	-	-	-	-	325	-	-	325
Tingle Kids	-	78	-	-	-	-	78	-	-	-	-	-	-	78	-	-	78
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted funds	-	12,169	-	-	-	-	12,169	-	-	273	-	-	-	11,896	-	-	12,169
Total general and restricted	\$ -	\$ 47,350	\$ -	\$ -	\$ -	\$ -	\$ 47,350	\$ -	\$ -	\$ 273	\$ -	\$ -	\$ 35,181	\$ 11,896	\$ -	\$ -	\$ 47,350

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Willow Brook Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures		Interfund and Interaccount Transfers		Changes (Increases) (Decreases) in Inventory	Fund Balances June 30, 2022
			In	Out	In	Out		
General Fund:								
Administration		\$ -	\$ 680	\$ -	\$ -			
Class Contributions		7,960	-	-				
Field Trips		3,213	3,191	-				
Gifts/Donations		2,189	-	-				
Instruction		-	8,337	-				
Interest		94	-	-				
Literacy		10	-	-				
Pictures		1,948	-	-				
Total general fund	31,975	15,414	12,208	-	-	-	35,181	
Restricted Funds:								
Safety Patrol	2,100	4,630	2,949	-	-			3,781
Orchestra/Strings	613	90	-	-	-			703
Concession/Staff	161	-	-	-	-			161
Library/Media Center	2,202	3,030	3,944	-	-			1,288
PTO Donations	319	1,947	1,254	-	-			1,012
Anderson County	2	-	2	-	-			-
Literacy	661	-	-	-	-			661
PBIS	-	1,500	1,176	-	-			324
Readers and LEA	530	-	-	-	-			530
Exon STEM	-	-	-	-	-			-
STEM	-	3,000	-	-	-			3,000
Teachers Leaders	-	500	389	-	-			111
Student Library	123	-	-	-	-			123
Edu Foundation Grant	273	-	201	-	-			72
Wednesday Disco	325	-	-	-	-			325
Books	4	171	175	-	-			-
Tingle Kids	270	1,000	1,192	-	-			78
Lost/Damaged	-	478	478	-	-			-
Total restricted funds	7,583	16,346	11,760	-	-	-	12,169	
Total general and restricted funds	\$ 39,558	\$ 31,760	\$ 23,968	\$ -	\$ -	\$ -	\$ 47,350	

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS
Woodland Elementary School
Balance Sheet – Regulatory Basis

June 30, 2022

	Assets										Liabilities and Fund Balances					Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Liabilities			Fund Balances			Total Fund Balances		
								Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned			
General Fund	\$ -	\$ 42,752	\$ -	\$ -	\$ -	\$ -	\$ 42,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,752	\$ 42,752
Restricted Funds:																
Library Club	-	120	-	-	-	-	120	-	-	-	-	-	-	-	120	120
Chess Club	-	976	-	-	-	-	976	-	-	-	-	-	-	-	976	976
On-site Tech	-	257	-	-	-	-	257	-	-	-	-	-	-	-	257	257
Or-Eig Literacy	-	74	-	-	-	-	74	-	-	-	-	-	-	-	74	74
Or-Eig Science	-	147	-	-	-	-	147	-	-	-	-	-	-	-	147	147
Intercession	-	643	-	-	-	-	643	-	-	-	-	-	-	-	643	643
Coding Camp	-	3	-	-	-	-	3	-	-	-	-	-	-	-	3	3
Safety Patrol	-	1,511	-	-	-	-	1,511	-	-	-	-	-	-	-	1,511	1,511
Staff Courtesy	-	34	-	-	-	-	34	-	-	-	-	-	-	-	34	34
Staff Support	-	65	-	-	-	-	65	-	-	-	-	-	-	-	65	65
Camp Intervention	-	1	-	-	-	-	1	-	-	-	-	-	-	-	1	1
NEA Foundation	-	46	-	-	-	-	46	-	-	-	-	-	-	-	46	46
Grants	-	593	-	-	-	-	593	-	-	-	-	-	-	-	593	593
ORC Foundation	-	741	-	-	-	-	741	-	-	-	-	-	-	-	741	741
ORAU Grant	-	221	-	-	-	-	221	-	-	-	-	-	-	-	221	221
Book Club	-	5	-	-	-	-	5	-	-	-	-	-	-	-	5	5
TN Art Grant	-	813	-	-	-	-	813	-	-	-	-	-	-	-	813	813
Education Foundation Grant	-	1,798	-	-	-	-	1,798	-	-	-	-	-	-	-	1,798	1,798
Running Club	-	1,168	-	-	-	-	1,168	-	-	-	-	-	-	-	1,168	1,168
Hawk Store	-	217	-	-	-	-	217	-	-	-	-	-	-	-	217	217
T-Shirts	-	41	-	-	-	-	41	-	-	-	-	-	-	-	41	41
Cookbook/Teacher	-	303	-	-	-	-	303	-	-	-	-	-	-	-	303	303
PTO Donation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Olympics	-	248	-	-	-	-	248	-	-	-	-	-	-	-	248	248
Memoranda/McConkey	-	500	-	-	-	-	500	-	-	-	-	-	-	-	500	500
Lost/Damaged	-	539	-	-	-	-	539	-	-	-	-	-	-	-	539	539
Yearbook	-	50	-	-	-	-	50	-	-	-	-	-	-	-	50	50
Total restricted funds	-	11,114	-	-	-	-	11,114	-	-	7,348	-	-	3,766	-	11,114	11,114
Total general and restricted	\$ -	\$ 53,866	\$ -	\$ -	\$ -	\$ 53,866	\$ 53,866	\$ -	\$ 7,348	\$ 3,766	\$ -	\$ 42,752	\$ -	\$ 53,866	\$ 53,866	

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Woodland Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues		Expenditures	Interfund and Interaccount Transfers		Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2022
		In	Out		In	Out		
General Fund:								
Gifts/Donations		\$ 435	-	\$ -	-	\$ -		
Pictures		4,605	-	-	-	-		
Fines/Library		-	-	-	-	-		
Class Contributions		8,140	-	-	-	-		
Lost Key Fine		-	-	-	-	-		
Literacy		-	-	-	-	-		
Field Trips		12,958	-	12,117	-	-		
Instruction		-	-	7,170	-	-		
Interest		107	-	-	-	-		
Administration		-	-	757	-	-		
Total general fund	36,551	26,245	-	20,044	-	-	-	42,752
Restricted Funds:								
Library Club	120	-	-	-	-	-		120
Chess Club	976	-	-	-	-	-		976
Orpsel-Tech	4,461	-	-	4,204	-	-		257
Or-Eig Literacy	74	-	-	-	-	-		74
Or-Eig Science	147	-	-	-	-	-		147
Intercession	643	-	-	-	-	-		643
Coding Camp	3	-	-	-	-	-		3
Safety Patrol	105	9,368	-	7,962	-	-		1,511
Staff Courtesy	34	-	-	-	-	-		34
Staff Support	65	-	-	-	-	-		65
Camp Intervention	1	-	-	-	-	-		1
NEA Foundation	46	-	-	-	-	-		46
Grants	593	-	-	-	-	-		593
ORAU Grant	741	2,330	-	2,330	-	-		741
Book Club	221	-	-	-	-	-		221
TN Art Grant	5	-	-	-	-	-		5
Education Foundation Grant	813	-	-	-	-	-		813
Running Club	1,899	-	-	101	-	-		1,798
Hawk Store	1,168	-	-	-	-	-		1,168
T-Shirts	217	-	-	-	-	-		217
Cookbook/Teacher	20	570	-	549	-	-		41
PTO Donation	303	-	-	-	-	-		303
Special Olympics	-	-	-	-	-	-		-
Memoriam/McConkey	248	-	-	-	-	-		248
Loss/Damaged	500	-	-	-	-	-		500
Yearbook	115	449	-	25	-	-		539
Total restricted funds	13,518	13,967	-	16,371	-	-	-	11,114
Total general and restricted funds	\$ 50,069	\$ 40,212	\$ -	\$ 36,415	\$ -	\$ -	\$ -	\$ 53,866

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge Preschool
Balance Sheet – Regulatory Basis
June 30, 2022

	Assets										Liabilities and Fund Balances				
	Assets					Liabilities					Fund Balances				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 8,924	\$ -	\$ -	\$ -	\$ -	\$ 8,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,924	\$ 8,924	\$ 8,924
Restricted Funds:															
ORC Foundation	-	61	-	-	-	61	61	-	-	-	61	-	-	61	61
Total restricted funds	-	61	-	-	-	61	61	-	-	-	61	-	-	61	61
Total general and restricted	\$ -	\$ 8,985	\$ -	\$ -	\$ -	\$ 8,985	\$ 8,985	\$ -	\$ -	\$ -	\$ 61	\$ 8,924	\$ 8,985	\$ 8,985	\$ 8,985

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge Preschool
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Fund Balances July 1, 2021	Revenues	Expenditures	Interfund and Interaccount Transfers		Changes (Increase) (Decrease) in Inventory	Fund Balances June 30, 2022
				In	Out		
General Fund:							
Gifts/Donations		\$ 2,395	\$ -	\$ -	\$ -		
Instruction		-	5,848	-	-		
Interest		9	-	-	-		
Total general fund	12,368	2,404	5,848	-	-	-	8,924
Restricted Funds:							
ORC Foundation	61	-	-	-	-	-	61
Total restricted funds	61	-	-	-	-	-	61
Total general and restricted funds	\$ 12,429	\$ 2,404	\$ 5,848	\$ -	\$ -	\$ -	\$ 8,985

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY SCHEDULES

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Glenwood Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Linden Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Willow Brook Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Woodland Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge Preschool
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2022

	<u>Transferred from:</u>	<u>Total</u>
Transferred to:	NONE	<u>\$ -</u>

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Salary Supplements (By School)

June 30, 2022

School	Amount	Source of Funds Account	Board Approval	Proper Withholding
Oak Ridge High School				
Allen Ethridge	\$ 1,414	Athletic Webmaster	Yes	Yes
Teresa Seals	397	Football & Basketball Coordinator	Yes	Yes
Shauna James	1,622	Football & Basketball Coordinator	Yes	Yes
Scott Hinton	264	Football Worker	Yes	Yes
Kristy Hutson	59	Basketball Worker	Yes	Yes
Travis Free	59	Basketball Worker	Yes	Yes
Darren King	172	Flea Market Worker	Yes	Yes
Amanda Burgess	175	Flea Market Worker	Yes	Yes
Leticia Graham	1,443	Flea Market Coordinator	Yes	Yes
Parker Jarnigan	1,645	Flea Market Coordinator	Yes	Yes
Rebecca Hale	587	Flea Market Coordinator	Yes	Yes
Carol Carr	171	Flea Market Coordinator	Yes	Yes
Sara Gilliland	751	Football & Basketball Concession	Yes	Yes
Tracy Tilson	560	Football & Basketball Concession	Yes	Yes
Janice Zimprich	1,147	Basketball Concession, Flea Mkt.	Yes	Yes
Brian Loeffler	99	PowderPuff Trainer	Yes	Yes
	<u>\$ 10,565</u>			

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Fidelity Bond Coverage

For the Year Ended June 30, 2022

Company:	Tennessee Risk Management Trust
Type of Coverage:	Employee Fidelity Bond
Amount:	\$400,000 each and every loss \$500 deductible, each occurrence
Period of Coverage:	July 1, 2021 to July 1, 2022
Positions Covered:	All employees

See independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE SECTION

BROWN JAKE & McDANIEL, PC

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MEMBERS
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Education
 The Superintendent of Schools
 Oak Ridge Schools
 Oak Ridge, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying combined and individual balance sheets – regulatory basis of the Oak Ridge Schools Internal School Funds as of June 30, 2022, and the related combined and individual statements of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the Oak Ridge Schools Internal School Funds' basic financial statements, and have issued our report thereon dated July 22, 2022. The report on Oak Ridge Schools Internal School Funds was adverse in relation to conformity with accounting principles generally accepted in the United States of America and unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Oak Ridge Schools Internal School Funds' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Oak Ridge Schools Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Oak Ridge Schools Internal School Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Oak Ridge Schools Internal School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS

Knoxville, Tennessee
July 22, 2022

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Prior Year Findings

For the Fiscal Year Ended June 30, 2022

There were no prior year findings.



Oak Ridge Schools

OFFICE OF
Finance Director

Telephone (865) 425-9004

MEMORANDUM

To: Dr. Bruce Borchers, Superintendent of Schools
From: Jenifer Van Dyke, Finance Director *JVD*
Subject: Recommendation of Audit Firm for FY '23 Audit
Date: August 24, 2022

I recommend that Oak Ridge Schools approve the Audit Firm of Brown Jake & McDaniel, PC for performance of the FY23 Annual Audits. The attached Engagement Letter for Internal School Funds for FY23 totals \$17,100. The BOE audit engagement letter will be provided at a later date for approval. The auditing services are budgeted in account code 141-72310-305.

Please let me know if you have questions or need additional information.

BROWN JAKE & McDANIEL, PC

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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

August 18, 2022

Jenifer Van Dyke
Finance Director
Oak Ridge Schools
P.O. Box 6588
Oak Ridge, TN 37831-6588

We are pleased to confirm our understanding of the services we are to provide the Oak Ridge Schools (the Schools) for the year ending June 30, 2023.

Audit Scope and Objectives

We will audit the combined and individual fund balance sheets and the related combined and individual statements of revenues, expenditures and changes in fund balance, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Oak Ridge Schools Internal School Funds as of and for the year ending June 30, 2023. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Balance Sheet – Regulatory Basis (Per School)
- 2) Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis (Per School)
- 3) Schedule of Interfund and Interaccount Transfers (By School)
- 4) Schedule of Salary Supplements (By School)
- 5) Schedule of Fidelity Bond Coverage

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Restricted revenues and expenses being recorded in incorrect club/class/restricted fund.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Schools' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Schools in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of

accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Oak Ridge Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brown Jake & McDaniel, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Comptroller of the State of Tennessee or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brown Jake & McDaniel, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Comptroller of the State of Tennessee. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Terry Moats is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit procedures on approximately June 30, 2023 and to issue our reports no later than December 31, 2023.

Our fees for these services will be \$17,100.00 and additional fees at normal hourly rates for any work related to CARES Act funding or non-audit services related to implementation of new GASB Standards/Pronouncements and the related changes to the financial statement presentation. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification or termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our audit of Oak Ridge Schools Internal School Funds' financial statements. Our report will be addressed to the Board of Education of Oak Ridge Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the

purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Oak Ridge Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards (if applicable) require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2021 peer review report is attached.

We appreciate the opportunity to be of service to Oak Ridge Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

BROWN JAKE & McDANIEL, PC

RESPONSE:

This letter correctly sets forth the understanding of Oak Ridge Schools.

Management signature:

Title:

Date:

Governance signature:

Title:

Date:



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

November 19, 2021

To The Partners of Brown, Jake & McDaniel, P.C. and the Peer Review Committee of the Tennessee Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. Brown, Jake & McDaniel, P.C has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA



Administered in Tennessee by
the Tennessee Society of CPAs

January 19, 2022

Joe Brown
Brown, Jake & McDaniel, P. C.
2607 Kingston Pike Ste 110
Knoxville, TN 37919-3336

Dear Joe Brown:

It is my pleasure to notify you that on January 12, 2022, the Tennessee Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Katie B. Cheek

Katie Cheek
Director of Member Services
kcheek@tscpa.com
615-377-3825

cc: Randy Dummer, Frank McDaniel

Firm Number: 900010096645

Review Number: 587111

**CONTRACT TO AUDIT ACCOUNTS
OF
Oak Ridge City Schools - Internal School Funds**

FROM July 01, 2022 TO June 30, 2023

This agreement made this 18th day of August 2022, by and between Brown Jake and McDaniel, PC, 2607 Kingston Pike, Suite 110, Knoxville, TN 37919-3336, hereinafter referred to as the "auditor" and Oak Ridge City Schools - Internal School Funds, of PO Box 6588, 304 New York Avenue, Oak Ridge, TN 37831, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2022, and ending June 30, 2023 with the **exceptions listed below**:

The General Purpose School, Federal Projects and Cafeteria Funds are excluded from this contract and will be included under the contract to audit the Oak Ridge City Schools General Purpose Financial Statements.

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

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

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

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

5. The auditor shall file **one (1)** electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish **20** printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed prior to December 31, 2023, **but in no case, shall be filed later than six (6) months following the period to be audited, without explanation to the Comptroller of the Treasury, State of Tennessee and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

None

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress

and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

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

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

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 9 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to **update subsequent events** between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular **related parties** in the notes to the financial statements, and **material misstatement** findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e. group management) on a timely basis **related parties** not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. (Special Provisions) **None**

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: **\$17,100.00**) or (Estimated gross fee:)

(If not a fixed amount, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set

forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

Fixed auditor fee (except any work related to CARES Act funding which would be billed at standard hourly rates).

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

12. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 9 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

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

Audit firm

Governmental Unit or Organization

By

Signature

By

Signature

Title/Position:

Title/Position:

E-mail address

E-mail address

Date:

Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:



MEMORANDUM
OAK RIDGE SCHOOLS

Bruce Lay
Office of the Executive Director of School Leadership

TO: Dr. Borchers

DATE: August 26, 2022

SUBJECT: Safe Schools Grant

We are pleased to announce that we have again received the Safe Schools Grant in the amount of \$90,350.00, with a carryover from FY22 of \$190.00. Giving us a total of \$90,540.00 to be used to install a security vestibule between the CTE and SCA, install long range cameras at the new track facility, replace and update DVR servers for district cameras, purchase and install new cameras where needed, install security film on district windows and replace door hardware where needed.

School systems are required to document a local match in order to be eligible for the Safe Schools Grant. We have documented the salaries of our current three SROs. Their salaries, which are provided by the city, exceeds the required local match expectation.

Allocations

Oak Ridge (012) Public District - FY 2023 - Safe Schools - Rev 0 - Allocations

	(1)	Safe Schools	(2)	School Safety	Total
Original		\$90,350.00		\$0.00	\$90,350.00
Incoming Carryover		\$190.00		\$0.00	\$190.00
Outgoing Carryover		\$0.00		\$0.00	\$0.00
Reallocated		\$0.00		\$0.00	\$0.00
Additional		\$0.00		\$0.00	\$0.00
Released		\$0.00		\$0.00	\$0.00
Consortium		\$0.00		\$0.00	\$0.00
Forfeited		\$0.00		\$0.00	\$0.00
FER Released		\$0.00		\$0.00	\$0.00
Total		\$90,540.00		\$0.00	\$90,540.00



MEMORANDUM OAK RIDGE SCHOOLS

Dr. Larrissa Henderson
Director of Pupil Services

To: Dr. Bruce Borchers, Superintendent of Schools

From: Dr. Larrissa Henderson, Director of Pupil Services

Subject: Coordinated School Health Grant

Date: September 2, 2022

The Coordinated School Health (CSH) grant is used to support the overall health and well-being of Oak Ridge Schools students and staff. The CSH grant is for \$75,000 and is used to cover the costs of the coordinator's salary, benefits, travel and materials to support CSH initiatives and activities.

- ePlan Home
- Administer
- Search
- Reports
- Inbox
- Planning
- Monitoring
- Funding
- Data and Information
- Reimbursement Requests
- Project Summary
- LEA Document Library
- Address Book
- TDOE Resources
- Help for Current Page
- Contact TDOE
- ePlan Sign Out

Budget Overview

Oak Ridge (012) Public District - FY 2023 - Coordinated School Health - Rev 0 - Coordinated School Health

Go To

Filter by Location: All - \$75,000.00
 Show Unbudgeted Categories

Account Number	72120 - Health Services	Total
Line Item Number		
105 - Supervisor / Director	71,870.00	71,870.00
201 - Social Security	1,630.00	1,630.00
355 - Travel	350.00	350.00
499 - Other Supplies and Materials	400.00	400.00
524 - In-Service / Staff Development	750.00	750.00
Total	75,000.00	75,000.00
	Adjusted Allocation	75,000.00
	Remaining	0.00

Go To

Wade, Marcia
 Production
 Session Timeout
 00:27:46



MEMORANDUM OAK RIDGE SCHOOLS

Marcia Wade
21st CCLC Grant Director

To: Mr. Bruce Lay, Executive Director of School Leadership

From: Marcia Wade, 21st CCLC Grant Director

Subject: 21st Century Community Learning Center Grant

Date: September 14, 2022

The 21st Century Community Learning Center (CCLC) grant is used to support before and after school programming at Glenwood Elementary and Willow Brook Elementary. The grant is for 159, 405.79 and divided between our two sites. Funding is used to cover the costs of salaries, benefits, transportation, and materials.

ePlan Home

Administer ▶

Search ▶

Reports

Inbox ▶

Planning ▶

Monitoring ▶

Funding ▶

Data and Information

Reimbursement

Requests ▶

Project Summary

LEA Document Library

Address Book

TDOE Resources

Help for Current Page

Contact TDOE

ePlan Sign Out

Wade, Marcia

Production

Session Timeout

00:09:37

Budget Overview

Oak Ridge (012) Public District - FY 2023 - 21st CCLC Remaining Funds - Rev 0 - CCLC Cohort 2019

Go To ▶

Indirect Cost

Total Contributing to Indirect Cost	\$147,263.62
Indirect Cost Rate	6.66%
Maximum Allowed for Indirect Cost	\$9,787.86

Filter by Location: All - \$159,405.79

[Show Unbudgeted Categories](#)

Account Number	73300 - Community Services	99100 - Transfers Out	Total
Line Item Number			
105 - Supervisor / Director	39,250.00		39,250.00
116 - Teachers	37,730.00		37,730.00
169 - Part-time Personnel	4,005.00		4,005.00
189 - Other Salaries & Wages	42,970.00		42,970.00
201 - Social Security	7,569.61		7,569.61
204 - State Retirement	10,551.24		10,551.24
212 - Employer Medicare	1,770.31		1,770.31
399 - Other Contracted Services	2,653.00		2,653.00
429 - Instructional Supplies & Materials	2,617.46		2,617.46
504 - Indirect Cost		9,489.17	9,489.17
599 - Other Charges	800.00		800.00
Total	149,916.62	9,489.17	159,405.79
		Adjusted Allocation	159,405.79
		Remaining	0.00



MEMORANDUM

Dr. Kelly Williams

Executive Director, Office of Teaching and Learning

TO: Board of Education

DATE: 9/19/22

SUBJECT: Item for Action: FY23 ESSER 3.0 Grant Budget

I recommend the approval of the FY23 ESSER 3.0 grant budget. This grant provides funding for instructional and support staff salaries, instructional materials, software, technology, and transportation for after-school/intersession. Funds are budgeted in multiple accounts within the 936 project code as carryover from the initial award in FY22.

Budget

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

Indirect Cost	
Total Contributing to Indirect Cost	\$2,660,854.59
Indirect Cost Rate	19.02%
Maximum Allowed for Indirect Cost	\$450,786.87

Account Number	Total
71100 - Regular Instruction Program	\$1,566,549.20
71150 - Alternative Instruction Program	\$0.00
71200 - Special Education Program	\$84,905.00
71300 - Vocational Education Program	\$0.00
72110 - Attendance	\$0.00
72120 - Health Services	\$0.00
72130 - Other Student Support	\$296,115.40
72210 - Support Services/Regular Instruction Program	\$859,400.39
72215 - Support Services/Alternative Instruction Program	\$0.00
72220 - Support Services/Special Education Program	\$0.00
72230 - Support Services/Vocational Education Program	\$0.00
72250 - Education Technology	\$0.00
72260 - Support Services/Adult Education Program	\$0.00

72320 - Office of the Superintendent		\$0.00
72410 - Office of the Principal		\$0.00
72510 - Fiscal Services		\$0.00
72520 - Human Resources/Personnel		\$0.00
72610 - Operation of Plant		\$0.00
72620 - Maintenance of Plant		\$0.00
72710 - Transportation		\$300,000.00
73100 - Food Service		\$0.00
73300 - Community Services		\$0.00
73400 - Early Childhood Education		\$0.00
76100 - Regular Capital Outlay		\$148,000.00
99100 - Transfers Out		\$160,000.00
	Total	\$3,414,969.99
	Adjusted Allocation	\$3,414,969.99
	Remaining	\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

71100 - Regular Instruction Program - \$1,566,549.20 ▼

Budget Detail		Narrative Description
Account Number:	71100 - Regular Instruction Program	<p>Teachers for after school, H.S. Summer and Intersession, 3 years, for students of greatest academic need. All Core collaboration to serve up to 15% of ORS students in a 1:3 ratio. Number of teachers will be based on student need/participation. Funding available for up to 78 All Corp tutors/teachers. Summer school teacher funding at 30 FTE - will be adjusted according to student need.</p> <p>After school programming portion - \$400,000 (additional allocations in transportation) Summer programming portion - \$195,056 (additional allocations in transportation)</p>
Line Item Number:	116 - Teachers	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:	TN All Corps	
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$595,056.00	
Line Item Total:	\$595,056.00	
Account Number:	71100 - Regular Instruction Program	STEM/CCCTE .6 FTE, 1 year (TL)

Line Item Number:	116 - Teachers
Focus Area:	Addressing Learning Acceleration: S...
School Type:	Traditional Public School
Optional:	
Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$49,267.20
Line Item Total:	\$49,267.20
Account Number:	71100 - Regular Instruction Program
Line Item Number:	201 - Social Security
Focus Area:	Addressing Learning Acceleration: S...
School Type:	Traditional Public School
Optional:	
Optional:	

STEM/CTE 0.6 FTE, 2 years
 30 teachers, Summer and 2-week Intersections, 2 years, 16 weeks for students of greatest academic need.

Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$40,952.50	
Line Item Total:	\$40,952.50	
Account Number:	71100 - Regular Instruction Program	
Line Item Number:	204 - State Retirement	
Focus Area:	Addressing Learning Acceleration: S...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$68,034.00	
Line Item	\$68,034.00	

STEM/CTE 0.6 FTE, 2 years
30 teachers, Summer and 2-week intersessions, 2 years, 16 weeks for students of greatest academic need.

Total:		
Account Number:	71100 - Regular Instruction Program	STEM/CTE 0.6 FTE, 2 years 30 teachers, Summer and 2-week Interessions, 2 years, 16 weeks for students of greatest academic need.
Line Item Number:	206 - Life Insurance	
Focus Area:	Addressing Learning Acceleration: S...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$2,142.00	
Line Item Total:	\$2,142.00	
Account Number:	71100 - Regular Instruction Program	STEM/CTE 0.6 FTE, 2 years 30 teachers, Summer and 2-week Interessions, 2 years, 16 weeks for students of greatest academic need.
Line Item Number:	207 - Medical Insurance	
Focus Area:	Addressing Learning Acceleration: S...	
School		

Quantity:	1.00		
Cost:	\$6,213.50		
Line Item Total:	\$6,213.50		
Account Number:	71100 - Regular Instruction Program	STEM/CTE 0.6 FTE, 2 years 30 teachers, Summer and 2-week Intersections, 2 years, 16 weeks for students of greatest academic need.	
Line Item Number:	212 - Employer Medicare		
Focus Area:	Addressing Learning Acceleration: S...		
School Type:	Traditional Public School		
Optional:			
Optional Program Code:			
Location Code:	Oak Ridge (012)		
Quantity:	1.00		
Cost:	\$9,578.00		
Line Item Total:	\$9,578.00		
Account Number:	71100 - Regular Instruction Program		vision Ins STEM/CTE 0.6 FTE, 2 years vision 30 teachers, Summer and 2-week Intersections, 2 years, 16 weeks for students of greatest academic need.
Line Item	299 - Other Fringe Benefits		

Number:	
Focus Area:	Addressing Learning Acceleration: S...
School Type:	Traditional Public School
Optional:	
Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$1,836.00
Line Item Total:	\$1,836.00
Account Number:	71100 - Regular Instruction Program
Line Item Number:	449 - Textbooks - Bound
Focus Area:	High Quality Instructional Material...
School Type:	Traditional Public School
Optional:	
Optional Program	TN All Corps

High quality math materials to address identified needs in grades K-Algebra II. These materials will be used in Tier I instruction and in afterschool and summer additional program opportunities.

Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$250,000.00	
Line Item Total:	\$250,000.00	
Account Number:	71100 - Regular Instruction Program	<p>Intervention programs and curricula targeting reading used in regular school programs, after-school programs, and summer programs. K-2 phonics focused.</p> <p>programs include: Amplify reading, Read 180, membeam</p>
Line Item Number:	471 - Software	
Focus Area:	High Quality Instructional Material...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:	TN All Corps	
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$250,000.00	
Line Item Total:	\$250,000.00	

Account Number:	71100 - Regular Instruction Program	<p>SEL Curriculum - Character Counts 5-12, Purposeful People K-4</p> <p>CEE Student SEL Survey and Dashboard used to monitor success of new curriculum tools.</p> <p>Programs used to intentionally focus on increasing self-discipline, self-awareness, empathy.</p> <p>Expand Naviance career exploration tools and self-awareness tools to middle school students.</p>
Line Item Number:	471 - Software	
Focus Area:	Providing Mental Health Supports	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$100,000.00	
Line Item Total:	\$100,000.00	
Account Number:	71100 - Regular Instruction Program	<p>Purchase 100 additional lenovo student devices for increased enrollment, replacement purposes, and repair loans. \$150,000</p>
Line Item Number:	722 - Regular Instruction Equipment	
Focus Area:	Purchasing Education Technology	
School Type:	Traditional Public School	

Optional:									
Optional Program Code:									
Location Code:	Oak Ridge (012)								
Quantity:		1.00							
Cost:		\$150,000.00							
Line Item Total:		\$150,000.00							
Total for 71100 - Regular Instruction Program:									\$1,566,549.20
Total for all other Account Numbers:									\$1,848,420.79
Total for all Account Numbers:									\$3,414,969.99
Adjusted Allocation:									\$3,414,969.99
Remaining:									\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

71200 - Special Education Program - \$84,905.00 ▼

Budget Detail		Narrative Description
Account Number:	71200 - Special Education Program	3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.
Line Item Number:	163 - Educational Assistants	
Focus Area:	Addressing the Unique Needs of Spec...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$63,000.00	
Line Item Total:	\$63,000.00	
Account Number:	71200 - Special Education Program	3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students

to address learning loss and acceleration.

Line Item Number:	201 - Social Security
Focus Area:	Addressing the Unique Needs of Spec...
School Type:	Traditional Public School
Optional:	
Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$4,000.00
Line Item Total:	\$4,000.00
Account Number:	71200 - Special Education Program
Line Item Number:	204 - State Retirement
Focus Area:	Addressing the Unique Needs of Spec...
School Type:	Traditional Public School
Optional:	
Optional:	

3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.

Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$5,200.00
Line Item Total:	\$5,200.00
Account Number:	71200 - Special Education Program
Line Item Number:	206 - Life Insurance
Focus Area:	Addressing the Unique Needs of Spec...
School Type:	Traditional Public School
Optional:	
Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$380.00
Line Item	\$380.00

3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.

Total:		
Account Number:	71200 - Special Education Program	3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.
Line Item Number:	207 - Medical Insurance	
Focus Area:	Addressing the Unique Needs of Spec...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$10,000.00	
Line Item Total:	\$10,000.00	
Account Number:	71200 - Special Education Program	3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.
Line Item Number:	208 - Dental Insurance	
Focus Area:	Addressing the Unique Needs of Spec...	
School		

Type:	Traditional Public School
Optional:	
Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$1,100.00
Line Item Total:	\$1,100.00
Account Number:	71200 - Special Education Program
Line Item Number:	212 - Employer Medicare
Focus Area:	Addressing the Unique Needs of Spec...
School Type:	Traditional Public School
Optional:	
Optional Program Code:	
Location Code:	Oak Ridge (012)

3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.

Quantity:	1.00	
Cost:	\$900.00	
Line Item Total:	\$900.00	
Account Number:	71200 - Special Education Program	<p>Vison Ins. 3 FTE TAs (1 JMS, 1 SCA, 1 RMS), 1 year to add support schools with highest population of special education students to address learning loss and acceleration.</p>
Line Item Number:	299 - Other Fringe Benefits	
Focus Area:	Addressing the Unique Needs of Spec...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$325.00	
Line Item Total:	\$325.00	
Total for 71200 - Special Education Program:		\$84,905.00
Total for all other Account Numbers:		\$3,330,064.99

Total for all Account Numbers:

Adjusted Allocation:

Remaining:

\$3,414,969.99

\$3,414,969.99

\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

72130 - Other Student Support - \$296,115.40 ▼

Budget Detail		Narrative Description
Account Number:	72130 - Other Student Support	Additional newline panels for labs, CTE, innovative learning spaces, and to complete full district installation.
Line Item Number:	790 - Other Equipment	
Focus Area:	Purchasing Education Technology	
School Type:	Traditional Public School	
Optional:	Meeting Students' Academic, Social,...	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$296,115.40	
Line Item Total:	\$296,115.40	
Total for 72130 - Other Student Support:		\$296,115.40

Total for all other Account Numbers:	\$3,118,854.59
Total for all Account Numbers:	\$3,414,969.99
Adjusted Allocation:	\$3,414,969.99
Remaining:	\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

72210 - Support Services/Regular Instruction Program - \$859,400.39 ▼

Budget Detail		Narrative Description
Account Number:	72210 - Support Services/Regular Instruction Program	Salary for Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year.
Line Item Number:	138 - Instructional Computer Personnel	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$86,678.00	
Line Item Total:	\$86,678.00	
Account Number:	72210 - Support Services/Regular Instruction Program	3.0 FTE PLC Instructional Coach 1 year, direct school support K-8

Line Item Number:	189 - Other Salaries & Wages	1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12 1.0 FTE Student Success Coordinator, 1 year, direct school support PreK-12 .40 FTE Graduation Coach, 1 year 9-12, direct student support
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$444,550.50	
Line Item Total:	\$444,550.50	
Account Number:	72210 - Support Services/Regular Instruction Program	
Line Item Number:	201 - Social Security	Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year. 3.0 FTE PLC Instructional Coach 1 year, direct school support K-8 1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12 1.0 FTE Student Success Coordinator, 1 year, direct school support PreK-12 .40 Graduation Coach, 1 year 9-12, direct student support
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional:		

Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$32,936.17	
Line Item Total:	\$32,936.17	
Account Number:	72210 - Support Services/Regular Instruction Program	Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year. 3.0 FTE PLC Instructional Coach 1 year, direct school support K-8 1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12 1.0 FTE Student Success Coordinator, 1 year, direct school support PreK-12 .40 Graduation Coach, 1 year 9-12, direct student support
Line Item Number:	204 - State Retirement	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$46,262.22	
Line Item	\$46,262.22	

Total:		
Account Number:	72210 - Support Services/Regular Instruction Program	Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year. 3.0 FTE PLC Instructional Coach 1 year, direct school support K-8 1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12 1.0 FTE Student Success Coordinator, 1 year, direct school support PreK-12 .40 Graduation Coach, 1 year 9-12, direct student support
Line Item Number:	206 - Life Insurance	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$743.40	
Line Item Total:	\$743.40	
Account Number:	72210 - Support Services/Regular Instruction Program	Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year. 3.0 FTE PLC Instructional Coach 1 year, direct school support K-8 1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12 1.0 FTE Student Success Coordinator, 1 year, direct school
Line Item Number:	207 - Medical Insurance	
Focus Area:	Addressing Learning Loss: Coordinat...	
School		

Type:	Traditional Public School	support PreK-12 .40 Graduation Coach, 1 year 9-12, direct student support
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$57,731.87	
Line Item Total:	\$57,731.87	
Account Number:	72210 - Support Services/Regular Instruction Program	
Line Item Number:	208 - Dental Insurance	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year. 3.0 FTE PLC Instructional Coach 1 year, direct school support K-8 1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12 1.0 FTE Student Success Coordinator, 1 year, direct school support PreK-12 .40 Graduation Coach, 1 year 9-12, direct student support
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	

Quantity:	1.00	
Cost:	\$2,155.27	
Line Item Total:	\$2,155.27	
Account Number:	72210 - Support Services/Regular Instruction Program	Instructional Technology Coach 2 years, 1 FTE: to facilitate new technology tools and support for students and teachers for two years. 3.0 FTE PLC Instructional Coach 2 years, direct school support K-8 1.0 FTE PLC Instructional Coordinator, 2 years, direct school support PreK-12 1.0 FTE Student Success Coordinator, 2 years, direct school support PreK-12 .40 Graduation Coach, 2 years 9-12, direct student support
Line Item Number:	212 - Employer Medicare	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$7,702.81	
Line Item Total:	\$7,702.81	
Account Number:	72210 - Support Services/Regular Instruction Program	Vision Ins. Instructional Technology Coach 1 year, 1 FTE: to facilitate new technology tools and support for students and teachers for one year. Vision Ins. 3.0 FTE PLC Instructional Coach 1 year, direct
Line Item	299 - Other Fringe Benefits	

Number:		school support K-8
Focus Area:	Addressing Learning Loss: Coordinat...	1.0 FTE PLC Instructional Coordinator, 1 year, direct school support PreK-12
School Type:	Traditional Public School	1.0 FTE Student Success Coordinator, 1 year, direct school support PreK-12
Optional:		.40 Graduation Coach, 1 year 9-12, direct student support
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$640.15	
Line Item Total:	\$640.15	
Account Number:	72210 - Support Services/Regular Instruction Program	Professional Development for high quality math curriculum (Kiddom/Illustrative Mathematics), 2 years, \$80,000
Line Item Number:	524 - In-Service / Staff Development	PD for High quality reading curriculum (Better Lesson & Learn Zillion), 1.5 years, \$30,000
Focus Area:	Addressing Learning Loss: Coordinat...	PD for new SEL curriculum (Character Counts/Purposeful People), SEL student survey & Profile tool (ECRA), and Naviance Career exploration expansion, 2 years \$70,000
School Type:	Traditional Public School	
Optional:		
Optional Program		

Code:						
Location Code:	Oak Ridge (012)					
Quantity:	1.00					
Cost:	\$180,000.00					
Line Item Total:	\$180,000.00					
Total for 72210 - Support Services/Regular Instruction Program:						
Total for all other Account Numbers:						\$859,400.39
Total for all Account Numbers:						\$2,555,569.60
Adjusted Allocation:						\$3,414,969.99
Remaining:						\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

72710 - Transportation - \$300,000.00 ▼

Budget Detail		Narrative Description
Account Number:	72710 - Transportation	Buses for afterschool and summer programming for two years
Line Item Number:	312 - Contracts with Private Agencies	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:	TN All Corps	
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$300,000.00	
Line Item Total:	\$300,000.00	
Total for 72710 - Transportation:		\$300,000.00
Total for all other Account Numbers:		

	\$3,114,969.99
Total for all Account Numbers:	\$3,414,969.99
Adjusted Allocation:	\$3,414,969.99
Remaining:	\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

76100 - Regular Capital Outlay - \$148,000.00 ▼

Budget Detail		Narrative Description
Account Number:	76100 - Regular Capital Outlay	<p>Air quality improvement - replacement of HVAC systems that are at or past useful life and installation of ionization technology (Needle Point Bi Polar Ionization - NPBI). The key benefits of these building improvements include killing germs, viruses, and mold, and improve total air quality.</p>
Line Item Number:	707 - Building Improvements	
Focus Area:	School Facility Repairs	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$148,000.00	
Line Item Total:	\$148,000.00	
Total for 76100 - Regular Capital Outlay:		\$148,000.00
Total for all other Account Numbers:		

	\$3,266,969.99
Total for all Account Numbers:	\$3,414,969.99
Adjusted Allocation:	\$3,414,969.99
Remaining:	\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 - Rev 0 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant

99100 - Transfers Out - \$160,000.00 ▼

Budget Detail		Narrative Description
Account Number:	99100 - Transfers Out	Indirect costs
Line Item Number:	504 - Indirect Cost	
Focus Area:	Indirect Cost	
School Type:	Traditional Public School	
Optional:		
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$160,000.00	
Line Item Total:	\$160,000.00	
Total for 99100 - Transfers Out:		\$160,000.00
Total for all other Account Numbers:		

	\$3,254,969.99
Total for all Account Numbers:	\$3,414,969.99
Adjusted Allocation:	\$3,414,969.99
Remaining:	\$0.00



MEMORANDUM

Dr. Kelly Williams

Executive Director, Office of Teaching and Learning

TO: Board of Education

DATE: 9/19/22

SUBJECT: Item for Action: FY23 Resilient School Communities Competitive Grant Budget

I recommend the approval of the FY23 Resilient School Communities Competitive grant budget. This competitive grant, if awarded by TDOE, will provide support and resources for trauma-informed model schools, will expand school-based initiatives and will increase school-based supports staff capacity.

Budget

Oak Ridge (012) Public District - FY 2023 - Resilient School Communities Grant - Rev 0 - Resilient School Communities Grant

Account Number	Total
71100 - Regular Instruction Program	\$0.00
72130 - Other Student Support	\$132,000.00
72210 - Support Services/Regular Instruction Program	\$118,000.00
72710 - Transportation	\$0.00
Total	\$250,000.00
Adjusted Allocation	\$0.00
Remaining	(\$250,000.00)

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Resilient School Communities Grant - Rev 0 - Resilient School Communities Grant

72130 - Other Student Support - \$132,000.00 ▼

Budget Detail		Narrative Description
Account Number:	72130 - Other Student Support	Contracted services for ABA/BCBA/Interventionists to begin after fall break (October 17) for elementary and secondary schools
Line Item Number:	399 - Other Contracted Services	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$126,000.00	
Line Item Total:	\$126,000.00	
Account Number:	72130 - Other Student Support	Supplies for resilience-focused purposes may include, but are not limited to: Grant coordinator technology supplies (poster printer paper/ink for school-requested posters, dedicated device for printing/training purposes) (3) Expenditures in this line support goal 3 - increase school-based supports staff capacity
Line Item Number:	790 - Other Equipment	
Optional Program Code:		

Location Code: Oak Ridge (012)

Quantity: 1.00

Cost: \$6,000.00

Line Item Total: \$6,000.00

Total for 72130 - Other Student Support: \$132,000.00

Total for all other Account Numbers: \$118,000.00

Total for all Account Numbers: \$250,000.00

Adjusted Allocation: \$0.00

Remaining: (\$250,000.00)

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Resilient School Communities Grant - Rev 0 - Resilient School Communities Grant

72210 - Support Services/Regular Instruction Program - \$118,000.00 ▼

Budget Detail		Narrative Description
Account Number:	72210 - Support Services/Regular Instruction Program	Certified substitutes to cover classes while regular classroom teachers participate in trauma informed professional learning Expenditures in this line support goal 1 - trauma-informed schools
Line Item Number:	369 - Contracts for Substitute Teachers - Certified	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$15,000.00	
Line Item Total:	\$15,000.00	
Account Number:	72210 - Support Services/Regular Instruction Program	Professional learning for teachers, counselors, coordinators, administrators, and other school support staff may include, but isn't limited to topics such as: Trauma informed instruction (1) Trauma Informed training materials/supplemental books (1) Daring Classrooms (3) Journey of Hope/BEST Groups (2)
Line Item Number:	524 - In-Service / Staff Development	
Optional Program Code:		

Location Code:	Oak Ridge (012)	Breathe for Change (2) De-escalation techniques (2) CharacterStrong National Conference (3)	
Quantity:	1.00		
Cost:	\$103,000.00	Expenditures in this line support goal 1 - trauma-informed schools Expenditures in this line support goal 2 - expanding school-based initiatives & supports	
Line Item Total:	\$103,000.00	Expenditures in this line support goal 3 - increase school-based supports staff capacity	
Total for 72210 - Support Services/Regular Instruction Program:			\$118,000.00
Total for all other Account Numbers:			\$132,000.00
Total for all Account Numbers:			\$250,000.00
Adjusted Allocation:			\$0.00
Remaining:			(\$250,000.00)



MEMORANDUM

Dr. Kelly Williams

Executive Director, Office of Teaching and Learning

TO: Board of Education

DATE: 9/19/22

SUBJECT: Item for Action: FY23 Innovative Schools Model Grant Budget

I recommend the approval of the FY23 Innovative Schools Model grant budget. If awarded by TDOE, the ISM program will create seamless pathways for students from middle to high school, to postsecondary, and the workforce in the career clusters we currently offer (and plan to offer in the future) in the Oak Ridge Schools.

Budget

Oak Ridge (012) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models

Account Number	Total
71100 - Regular Instruction Program	\$0.00
71300 - Vocational Education Program	\$499,600.00
72130 - Other Student Support	\$0.00
72210 - Support Services/Regular Instruction Program	\$0.00
72230 - Support Services/Vocational Education Program	\$0.00
72250 - Education Technology	\$0.00
72710 - Transportation	\$0.00
76100 - Regular Capital Outlay	\$400.00
Total	\$500,000.00
Adjusted Allocation	\$500,000.00
Remaining	\$0.00

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models

71300 - Vocational Education Program - \$499,600.00 ▼

Budget Detail

Narrative Description

Account Number: 71300 - Vocational Education Program

Line Item Number: 116 - Certified Teachers

Priority Area: Industry Credentials

Optional Program Code:

Location Code: Oak Ridge (012)

Quantity: 1.00

Cost: \$79.00

Line Item Total: \$79.00

Account Number: 71300 - Vocational Education Program

Line Item Number: 146 - Bus Drivers

Priority Area: Work-Based Learning

Year 2:
Hire a 1.0 FTE aviation instructor to teach students to fly. District plans to pick up the salary of this position after one year.
\$79,000,000

Year 1 and Year 2:
\$3,000 each year to support student field trips/bus driver costs.
Total:
\$6,000

Optional Program Code:		
Location Code:	Robertsville Middle School (012-0040)	
Quantity:	1.00	
Cost:	\$6.00	
Line Item Total:	\$6.00	
Account Number:	71300 - Vocational Education Program	Social Security Benefits for Instructor \$6,000
Line Item Number:	201 - Social Security	
Priority Area:	Industry Credentials	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$6.00	
Line Item Total:	\$6.00	
Account Number:	71300 - Vocational Education Program	State Retirement for Aviation Instructor.

\$6,000

Line Item Number: 204 - State Retirement

Priority Area: Industry Credentials

Optional Program Code:

Location Code: Oak Ridge (012)

Quantity: 1.00

Cost: \$6.00

Line Item Total: \$6.00

Account Number: 71300 - Vocational Education Program

Line Item Number: 206 - Life Insurance

Priority Area: Industry Credentials

Optional Program Code:

Location Code: Oak Ridge (012)

Quantity: 1.00

Cost: \$2.00

Life Insurance \$126

Line Item Total:	\$2.00	
Account Number:	71300 - Vocational Education Program	Employee Medicare \$2,400
Line Item Number:	212 - Employer Medicare	
Priority Area:	Industry Credentials	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$3.00	
Line Item Total:	\$3.00	
Account Number:	71300 - Vocational Education Program	Other Fringe Benefits \$1000
Line Item Number:	299 - Other Fringe Benefits	
Priority Area:	Industry Credentials	
Optional Program Code:		

Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$4.00	
Line Item Total:	\$4.00	
Account Number:	71300 - Vocational Education Program	<p>Year 1: Ventilation/ducting structure to align with new welding fumigation system. \$150,000</p>
Line Item Number:	336 - Maintenance & Repair Services - Equipment	
Priority Area:	Industry Alignment	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$150.00	
Line Item Total:	\$150.00	
Account Number:	71300 - Vocational Education Program	<p>Year 1: Qualified vendor drawings/instructions/installation of welding booths and fumigation system. \$250,000</p>
Line Item Number:	399 - Other Contracted Services	

Priority Area:	Industry Alignment
Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$242,506.00
Line Item Total:	\$242,506.00
Account Number:	71300 - Vocational Education Program
Line Item Number:	399 - Other Contracted Services
Priority Area:	Work-Based Learning
Optional Program Code:	
Location Code:	Jefferson Middle School (012-0025)
Quantity:	1.00
Cost:	\$6.00
Line Item Total:	\$6.00

Year 1 and Year 2:
 \$3,000 each year to support student field trips/bus driver costs.
 Total for 2 years:
 \$6,000

Account Number:	71300 - Vocational Education Program	<p>Year 1: Design interior spaces for collaborative Project-Based Learning in all middle school CCTE courses.</p> <p>80 Tables @ \$300 = \$24,000 160 Chairs @ \$200 = \$32,000 \$56,000</p>
Line Item Number:	499 - Other Supplies and Materials	
Priority Area:	Project-Based Learning	
Optional Program Code:		
Location Code:	Jefferson Middle School (012-0025)	
Quantity:	1.00	
Cost:	\$56,000.00	
Line Item Total:	\$56,000.00	
Account Number:	71300 - Vocational Education Program	
Line Item Number:	499 - Other Supplies and Materials	
Priority Area:	Project-Based Learning	<p>Year 1: Design interior spaces for collaborative Project-Based Learning in all middle school CCTE courses.</p> <p>80 Tables @ \$300 = \$24,000 160 Chairs @ \$200 = \$32,000 \$56,000</p>
Optional Program Code:		
Location Code:	Robertsville Middle School (012-0040)	

Quantity:	1.00	
Cost:	\$56.00	
Line Item Total:	\$56.00	
Account Number:	71300 - Vocational Education Program	<p>Year 1: Professional development opportunities for staff to travel to learn how to create innovative experiences for students. \$5,000</p>
Line Item Number:	524 - In-Service / Staff Development	
Priority Area:	Professional Development	
Optional Program Code:		
Location Code:	Jefferson Middle School (012-0025)	
Quantity:	1.00	
Cost:	\$5.00	
Line Item Total:	\$5.00	
Account Number:	71300 - Vocational Education Program	<p>Year 1: Professional development opportunities for staff to travel to learn how to create innovative experiences for students. \$5,000</p>
Line Item Number:	524 - In-Service / Staff Development	
Priority Area:	Professional Development	
Optional Program Code:		
Location Code:		

Optional Program Code:		
Location Code:	Robertsville Middle School (012-0040)	
Quantity:	1.00	
Cost:	\$5.00	
Line Item Total:	\$5.00	
Account Number:	71300 - Vocational Education Program	
Line Item Number:	730 - Vocational Instruction Equipment	
Priority Area:	Industry Alignment	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$200,000.00	
Line Item Total:	\$200,000.00	
Account Number:	71300 - Vocational Education Program	
		Year 1 Welding booths and fumigation system components. \$200,000
		Year 2: Lab-in-a-Box drone build kits to teach students additive/subtractive

Line Item Number:	730 - Vocational Instruction Equipment	<p>manufacturing + drone building skills for multiple career applications for aviation skills.</p> <p>30 x \$5,000=</p> <p>Total: \$150,000</p>
Priority Area:	Project-Based Learning	
Optional Program Code:		
Location Code:	Jefferson Middle School (012-0025)	
Quantity:	1.00	
Cost:	\$150.00	
Line Item Total:	\$150.00	
Account Number:	71300 - Vocational Education Program	<p>Year 2: Lab-in-a-Box drone build kits to teach students additive/subtractive manufacturing + drone building skills for multiple career applications for aviation skills.</p> <p>30 x \$5,000=\$150,000</p>
Line Item Number:	730 - Vocational Instruction Equipment	
Priority Area:	Project-Based Learning	
Optional Program Code:		
Location Code:	Robertsville Middle School (012-0040)	
Quantity:	1.00	
Cost:	\$150.00	

Line Item Total:	\$150.00		
Account Number:	71300 - Vocational Education Program	<p>Year 1: Flight Simulators for Jefferson Middle School (10 x \$10,000)</p> <p>Total: \$100,000</p>	
Line Item Number:	730 - Vocational Instruction Equipment		
Priority Area:	Career Exploration		
Optional Program Code:			
Location Code:	Jefferson Middle School (012-0025)		
Quantity:	1.00		
Cost:	\$100.00		
Line Item Total:	\$100.00		
Account Number:	71300 - Vocational Education Program		<p>Year 1: Flight Simulators for Robertsville Middle School (10 x \$10,000)</p> <p>\$100,000</p>
Line Item Number:	730 - Vocational Instruction Equipment		
Priority Area:	Career Exploration		
Optional Program Code:			

Location Code:	Robertsville Middle School (012-0040)
Quantity:	1.00
Cost:	\$100.00
Line Item Total:	\$100.00
Account Number:	71300 - Vocational Education Program
Line Item Number:	730 - Vocational Instruction Equipment
Priority Area:	Industry Alignment
Optional Program Code:	
Location Code:	Jefferson Middle School (012-0025)
Quantity:	1.00
Cost:	\$83.00
Line Item Total:	\$83.00
Account Number:	71300 - Vocational Education Program
Line Item Number:	730 - Vocational Instruction Equipment
Year 2:	Based on what we learn from PD visits to districts implementing aviation technology skills training, purchase educational drone swarms for students to piloting skills and applications for uses of drones in various industries. \$83,000
Year 2:	Based on what we learn from PD visits to districts implementing aviation technology skills training, purchase educational drone swarms for students to piloting skills and applications for uses of drones in various industries.

Priority Area:	Industry Alignment	\$83,000
Optional Program Code:		
Location Code:	Robertsville Middle School (012-0040)	
Quantity:	1.00	
Cost:	\$83.00	
Line Item Total:	\$83.00	
Account Number:	71300 - Vocational Education Program	Year 2
Line Item Number:	730 - Vocational Instruction Equipment	200 hp Turboprop engine for airplane.
Priority Area:	Project-Based Learning	\$82,000
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$82.00	
Line Item Total:	\$82.00	

Account Number:	71300 - Vocational Education Program	<p>Year 1 Furnishings for the Aviation Classrooms. 26 Tables @ \$300 = \$7,800 52 Chairs @ \$200 = \$10,400</p> <p>Total: \$18,200</p>	\$499,600.00	
Line Item Number:	730 - Vocational Instruction Equipment		\$400.00	
Priority Area:	Project-Based Learning		\$500,000.00	
Optional Program Code:			\$500,000.00	
Location Code:	Oak Ridge (012)		Remaining:	
Quantity:	1.00			
Cost:	\$18.00			
Line Item Total:	\$18.00			
Total for 71300 - Vocational Education Program:				\$499,600.00
Total for all other Account Numbers:				\$400.00
Total for all Account Numbers:			\$500,000.00	
Adjusted Allocation:			\$500,000.00	
Remaining:			\$0.00	

Budget Detail

Oak Ridge (012) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models

76100 - Regular Capital Outlay - \$400.00 ▼

Budget Detail		Narrative Description
Account Number:	76100 - Regular Capital Outlay	Year 1 Welding Shop Demo and Rebuild. This will include demo, building walls, wiring, lighting, and HVAC. \$100,000
Line Item Number:	399 - Other Contracted Services	
Priority Area:	Industry Alignment	
Optional Program Code:		
Location Code:	Oak Ridge (012)	
Quantity:	1.00	
Cost:	\$100.00	
Line Item Total:	\$100.00	
Account Number:	76100 - Regular Capital Outlay	Year 2 Auto/Aviation shop expansion to allow space for airplane maintenance. This will include demo, pouring concrete, building walls, wiring, and lighting. \$100,000
Line Item Number:	399 - Other Contracted Services	
Priority Area:	Industry Alignment	

Optional Program Code:	
Location Code:	Oak Ridge (012)
Quantity:	1.00
Cost:	\$100.00
Line Item Total:	\$100.00

Account Number: 76100 - Regular Capital Outlay

Line Item Number: 399 - Other Contracted Services

Priority Area: Career Exploration

Optional Program Code:	
Location Code:	Jefferson Middle School (012-0025)
Quantity:	1.00
Cost:	\$100.00
Line Item Total:	\$100.00

Account Number: 76100 - Regular Capital Outlay

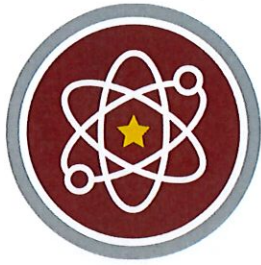
Year 1:
 Redesign the Career Exploration in Aviation Space at Jefferson Middle School. This will include demo, building walls, wiring, and lighting.
 \$100,000.00

Year 1:
 Redesign the Career Exploration in Aviation Space for Robertsville

Line Item Number:	399 - Other Contracted Services
Priority Area:	Career Exploration
Optional Program Code:	
Location Code:	Robertsville Middle School (012-0040)
Quantity:	1.00
Cost:	\$100.00
Line Item Total:	\$100.00

Middle School. This will include demo, building walls, wiring, and lighting.
\$100,000

Total for 76100 - Regular Capital Outlay:	\$400.00
Total for all other Account Numbers:	\$499,600.00
Total for all Account Numbers:	\$500,000.00
Adjusted Allocation:	\$500,000.00
Remaining:	\$0.00



Oak Ridge

SCHOOLS

Maintenance and Operations

OFFICE OF MAINTENANCE AND OPERATIONS

DATE: September 9, 2022

TO: Bruce Lay, Executive Director of School Leadership

FROM: Allen Thacker, Supervisor of Maintenance and Operations

SUBJECT: Board Approval of District Camera and Server Purchase

Mr. Lay,

I am recommending that the Oak Ridge Schools Board of Education approve the purchase of cameras and new servers for the district CCTV system in the amount of \$69,022.24 from Systems Integrations Inc. of Lebanon TN. This camera purchase will improve the external security at ORHS. The new servers will compliment this purchase, providing additional recording time, replacing older DVR servers that are near or beyond their planned life, and maintaining the software capability of the system.

The purchase is based on a piggyback contract discount with Bedford County Schools (BCS contract 21-23). Installation of the cameras will be by Systems Integrations and the servers will be installed by the district IT department.

The purchase will be funded by the TN Department of Education through the Safe Schools Grant.

Thank you for your consideration,

Allen Thacker

Supervisor of Maintenance and Operations

Maintenance Office

100 Woodbury, Oak Ridge, TN 37830

(865) 425-3171

www.ortn.edu



Prepared by:
System Integrations, Inc.
Trey Dickson
615.449.2944
Fax 615-443-4454
tdickson@si-tn.com

system
INTEGRATIONS

Prepared for:
Oak Ridge Schools

Prepared by:
Trey Dickson

We have prepared a quote for you

CCTV - New Track 2.0

Quote # 004670
Version 1



Oak Ridge Schools CCTV - New Track 2.0

www.system-integrations.com

M: 865.719.2400
E: tdickson@si-tn.com

26MP Cameras

Quantity	Vendor Part #	Description	MSRP	Cost	Ext. Price
Avigilon Pro Series Cameras - 24MP Pro Series Cameras, Lens, and Mounts					
2	26C-H5PRO-B	6.25K (26 MP) H5 Pro Camera. Lens and housing not included.	\$10620.19	\$8,389.95	\$16,779.90
2	LEF247028TA2	Tamron 24-70mm f/2.8 VC Lens for Pro Cameras	\$2601.85	\$2,055.46	\$4,110.92
2	ES-HD-CWS-LG	Large Format Enclosure for Avigilon HD IP Professional Cameras with 12VDC/24VDC Vented Cooler; Wall Bracket and Sunshield. Maximum combined camera and lens length is 12.8" (32.5 cm).	\$578.44	\$456.97	\$913.94
2	ES-HD-MNT-POLE-MD	Medium pole mount for pole diameter 80mm (3 in) to 150mm (5.9 in). Compatible with wVideo arm included with for ES-HD-HWS-SM; ES-HD-HWS; ES-HD-CWS; ES-HD-HWS-LG; ES-HD-CWS-LG or ES-HD-LP-HS enclosures when used in conjunction with ES-HD-MNT-PLATE. Up to t	\$219.81	\$173.65	\$347.30
Avigilon Camera License					
2	ACC7-ENT	ACC 7 Enterprise camera channel	\$316.51	\$250.04	\$500.08
Outdoor Enclosure - Outdoor rated enclosure, switch, and power supply. (Oak Ridge to supply power to enclosure)					
1	NBB141207-100	14x12x7 Inch 120VAC Black Weatherproof Enclosure	\$0.00	\$405.49	\$405.49
1	SISTP1040-342-LRT	Hardened Gigabit 4 port switch w/2SFP PoE+	\$418.70	\$376.83	\$376.83
1	25104	MEANWELL SDR-240-48,PS, 48VDC@5A,UNIV.AC,Din.Rail	\$495.00	\$445.50	\$445.50
2	TN-SFP-GE-S	Transition Networks TN-SFP-GE-S SFP (mini-GBIC) Module - 1 x	\$63.60	\$57.24	\$114.48
2	DTK-MRJPOE	DITEK Surge Suppressor	\$0.00	\$68.39	\$136.78
Fiber and Copper Cabling - 6 Strand fiber, LIU's, and Connectors					
2	Gen Materials -	Cabling and Cabling Install (at the camera)	\$0.00	\$220.00	\$440.00
400	006T8F-31131-29	6 STRND Riser Rated Indoor/Outdoor 50um.	\$0.00	\$1.90	\$760.00
2	SPH-01P	Single-Panel Housing, wall, 1 CCH panel, black	\$0.00	\$70.80	\$141.60
2	CCH-CP06-E4	(CCH) Panel, LC, Duplex, 6 F, 50 µm (OM3/4)	\$0.00	\$46.54	\$93.08
2	050502T5120001M	Fiber Optic Jumper, LC to LC, 50 µm multimode (OM3), 1 m	\$0.00	\$22.20	\$44.40
30	Service - Fixed Fee	Service - Fixed Fee (Fiber Cabling Install)	\$85.00	\$85.00	\$2,550.00
Camera Install and Lift - Certified camera install and Lift					
30	Service - Fixed Fee	Service - Fixed Fee (Camera Install)	\$85.00	\$85.00	\$2,550.00
1	LIFT-Security	Lift Rental for Security Project	\$0.00	\$1,500.00	\$1,500.00

26MP Cameras

Quantity	Vendor Part #	Description	MSRP	Cost	Ext. Price
Subtotal:					\$32,210.30

CCTV - New Track 2.0



Prepared by:
System Integrations, Inc.
Trey Dickson
615.449.2944
Fax 615-443-4454
tdickson@si-tn.com

Prepared for:
Oak Ridge Schools
1450 Oak Ridge Turnpike
Oak Ridge, TN 37830
Allen Thacker
(865) 425-3171
rthacker@ortn.edu

Quote Information:
Quote #: 004670
Version: 1
Delivery Date: 08/30/2022
Expiration Date: 09/30/2022
Contract #:

Quote Summary

Description	Amount
26MP Cameras	\$32,210.30
Total:	\$32,210.30

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

System Integrations, Inc.

Oak Ridge Schools

Signature: _____
Name: Trey Dickson
Title: Account Executive
Date: 08/30/2022

Signature: _____
Name: Allen Thacker
Date: _____



Prepared by:
System Integrations, Inc.
Trey Dickson
615.449.2944
Fax 615-443-4454
tdickson@si-tn.com

system
INTEGRATIONS

Prepared for:
Oak Ridge Schools

Prepared by:
Trey Dickson

We have prepared a quote for you

CCTV - Two (2) Additional EDU Servers

Quote # 004976
Version 1



Oak Ridge Schools
CCTV - Two (2) Additional EDU Servers

www.system-integrations.com

M: 865.719.2400
E: tdickson@si-tn.com

Two (2) Additional EDU Servers

Quantity	Vendor Part #	Description	MSRP	Cost	Ext. Price
2	NVR5-STD-64TB-	NVR5 Standard;Education Series 64TB RAID6; no OS	\$20223.00	\$15,976.17	\$31,952.34
2	NVR5-SFPPLUS-DA	KIT;10G SFP+ SR DA;NVR5 STD/PRM	\$240.20	\$189.76	\$379.52
2	NVR5-STD-WARR-	WARRANTY;UPG 2 NBD;NVR5 STD;EDU	\$2835.50	\$2,240.04	\$4,480.08
Subtotal:					\$36,811.94

CCTV - Two (2) Additional EDU Servers



Prepared by:
System Integrations, Inc.
Trey Dickson
615.449.2944
Fax 615-443-4454
tdickson@si-tn.com

Prepared for:
Oak Ridge Schools
100 Woodbury Lane
Oak Ridge, TN 37830
Allen Thacker
(865) 425-3171
rthacker@ortn.edu

Quote Information:
Quote #: 004976
Version: 1
Delivery Date: 08/30/2022
Expiration Date: 09/30/2022
Contract #:

Quote Summary

Description	Amount
Two (2) Additional EDU Servers	\$36,811.94
Total:	\$36,811.94

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

System Integrations, Inc.

Oak Ridge Schools

Signature: _____
Name: Trey Dickson
Title: Account Executive
Date: 08/30/2022

Signature: _____
Name: Allen Thacker
Date: _____



DATE: September 8, 2022

TO: Bruce Lay, Executive Director of School Leadership

FROM: Phil Cox, JMS Principal and Nick Corrigan, RMS Principal

SUBJECT: Middle School Athletics – Admission Prices

Mr. Lay,

We are recommending that the Oak Ridge Schools Board of Education approve the increase in price of admission for Middle School Football and Basketball to \$5.00 with children 6 and under free.

Cost of admission for these events is currently \$4.00 for adults and \$3.00 for students. Due to low attendance, there is no admission fee for the other athletic programs to avoid the need for additional requests for staff to volunteer to collect. The football and basketball programs help fund the athletic programs for students at both middle schools as they have the highest attendance from parents and students. Costs to support these programs are continuing to increase, and this would ensure funding for uniforms, transportation, officials, ORPD security, and equipment for football, basketball, volleyball, track, cross country, and cheer programs at both schools.

Thank you for your consideration of this request and support of our athletic programs.

Respectfully,

Mr. Phil Cox
Principal – Jefferson Middle School
Phone: (865) 425-9301
Email: pcox@ortn.edu

Mr. Nick Corrigan
Principal - Robertsville Middle School
Phone: (865) 425-9201
Email: njcorrigan@ortn.edu

OAK RIDGE SCHOOLS

New Club Request Form

School: Oak Ridge High School

Club Name: SEEK Sophomores Encourage Every Kid

Sponsor: Leslie Shelton

Club Membership: Freshmen and Sophomores

Selection of Officers: _____

Club Purpose:

- * To create personal mentorship - based relationships between successful sophomores and freshmen with heavy academic and extra-curricular workloads
- * To prevent burn-out and create an encouraging camaraderie

Club Activities:

- * Quarterly meeting to introduce freshmen to the club, educate sophomores on mental health dangers and strategies to encourage freshmen to seek adult help when needed, and to establish the first step in the mentor/mentee relationship.
- * All other meeting will be personalized between freshman and sophomore according to their schedules and preferences.

Club Meeting Times:

Once a quarter, after school / lunch - depending on sponsor availability.

Club Funding:

None

Rules and Regulations:

Sophomore mentors do not replace adult help. They will be expected to report freshmen to the counseling office to seek help when needed.

Other Pertinent Information:

None.

Student Representative: *Jilly Mow*

ORHS Administration Approval: *Leslie Shelton*

Date: 8.30.22

Date Student Council Approved: 8/16/22

Date BOE Approved: _____



Oak Ridge Schools

OFFICE OF
Business & Support Services

Telephone (865) 425-9005
Fax: (865) 425-9060

DATE: September 19, 2022

TO: Jenifer Van Dyke, Finance Director

cc: Dana Paolucci, Bruce Lay, Angie Israel

FROM: Mary Ann Riley, Purchasing Specialist, Oak Ridge Schools

SUBJECT: Recommendation of RFP 23-003 DC Trip

I recommend that the Oak Ridge Board of Education accept the bid from Gerber Tours, Inc. for the above-mentioned bid. Their bid of \$85,000.00 ranked 97% on the ranking sheet and met all specifications. Bids ranged from \$85,000.00 to \$90,000.00.

A trip committee led by Angie Israel from Woodland Elementary School conducted evaluations on the submitted proposals. Bids were advertised in accordance with state guidelines and made available on the Oak Ridge Schools' website and Vendor Registry. Two companies responded with bids.

Attachment: Bid Minutes



Oak Ridge Schools

OFFICE OF
Business & Support Services

Telephone (865) 425-9005
Fax: (865) 425-9060

Bid Minutes
09/06/2022
DC Trip (RFP 23-003)
Business Services Conference Room
Administration Building

Present for the bid opening were:

Angie Israel
Clark Ward
Amanda Binder
Mary Ann Riley
Dana Paolucci

Asst. Administrator, Woodland Elementary
Oak Ridge Schools
Oak Ridge Schools
Oak Ridge Schools Purchasing
Oak Ridge Schools Business Services Coordinator

Bid responses were received from the following companies:

	<u>Bid Amount</u>
EDU Trips Tappan, NY	Student Price Quad: \$720.00 Adult price: Double: 13 comp. Total: \$90,000.00
Gerber Tours, Inc. Mineola, NY	Student Price Quad: \$680.00 ** Adult price: Double: 13 comp. Total: \$85,000.00

Total price calculated on 125 students and 13 chaperones.

**** Recommended Bid Winner**

Oak Ridge Schools
CAMPUS LEAVE REQUEST – Overnight Trip

School: Linden, Glenwood, Wallowbrook, Woodland Date: 9-14-2022
The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission to be obtained for each student.

Class/Group Requesting Permission: Oak Ridge Safety Patrol

Educational Activity: Trip to Washington D.C.

Destination: Museums, Memorials, U.S. Capitol, UDVAR Hazy Center

Purpose of Trip: To visit our nation's capital and a reward for serving as a Safety Patrol student.

Departure Date: 6-9-2023 Departure Time: 6:00 AM

Return Date: 6-12-2023 Return Time: 6:00 PM

Name of School Sponsor: Angie Israel Cell #: 865-310-3734

of Students: 99 # of Adults: 11 Chaperone/Student Ratio: 1:10

Minimum required teacher to student ratio:
Pre-K – 3 year olds 1:4 K-2nd 1:6 3rd-4th 1:10 5th-8th 1:12 9th-12th 1:15
4 year olds 1:6

Professional Staff Chaperone(s):

1. Name: Angie Israel (WL) Cell #: 865-310-3734
2. Name: Clark Ward (WL) Cell #: 865-223-8794
3. Name: Bronda Tiller (WL) Cell #: 865-310-7411
4. Name: Joy Fryman (L) Cell #: _____
Sarah Blank (GW)

Other Chaperone(s): John Purtille (GW)

1. Name: Raven Little (L) Cell #: _____
2. Name: Dominique Nichols (L) Cell #: 901-634-8170
3. Name: Mark Garrison (GW) Cell #: 865-659-4481
4. Name: Cherie Jam (WB) Cell #: 865-684-1824
Dolores White (WL) 865-924-6879

Oak Ridge Schools

CAMPUS LEAVE REQUEST – Overnight Trip

Field Trips which exceed \$25,000 or involve out of the country travel require School Board approval, regardless of fund raising, Booster Club participation or other contributions. Please follow these guidelines when requesting approval of such trip:

1. Submit an "Item for Action" for the Board Agenda (Principals have directions on submitting Board Agenda Items).
2. Attach as documentation the following items:
 - Completed Campus Leave Request
 - Details of Trip/Itinerary
 - Justification/Explanation of Cost (per student/chaperone/total)
 - Financial Arrangements for students who cannot afford trip (if any)
 - Insurance Details
 - Out of country travel requires a release for each student participant.

Financial Arrangements: (please indicate method)

No Cost Paid by Students Paid by School Paid by School System

Substitute Required Acct to be charged for Substitute _____

\$ 680 Per Student TOTAL TRIP AMOUNT: \$ 67,320

Provisions for those students unable to pay: _____

Students will have fundraising opportunities, and some scholarship money is available.

Other information, comments, and special arrangements: (foreseeable hazards must be identified)

Mode of Transportation: (check below)

First Student _____ Transportation Contractor School System Van _____ Air Travel _____

Note: Only ORS employees are authorized to drive school system vans.

School System Van – Name of Driver _____

Driver's License Verified By: _____

Attach copy/copies of driver's license

Transportation Contractor: Premier Phone #: (865) 694-0304

(Only approved transportation companies may be used, see ORS website for a list of approved companies)

Air Travel Flight #'s: _____

Oak Ridge Schools
CAMPUS LEAVE REQUEST – Overnight Trip

Accommodations: Overnight lodging for students must be appropriately selected with student safety, quality of accommodations, cost and location to events as central considerations. Students should be appropriately assigned to rooms and an overnight adult supervision and contact plan should be established and communicated to students.

Hotel/Motel Name: Embassy Suites Springfield

Address: 8100 Loisdale Rd

City: Springfield State: VA Zip: 22150

Phone: 571-339-2000 Contact Person: Hotel Front Desk

Number of Nights: 3 Hotel Rating: 4.5 Stars

School Sponsor Signature: Angie M Israel

Date: 9-14-2022

This Section for Athletic Trip Only

At the high school level up to three events and/or tournaments per season can involve an overnight trip. However, no more than one day of school may be missed for these trips. (Under certain conditions, the Superintendent of Schools or designee may approve additional events.) These trips must be paid entirely from funds outside the Oak Ridge High School Athletic Department. TSSAA Tournament games would be an exception to this policy. (All overnight trips involving middle school athletics require Superintendent or designee approval.)

Number of overnight trips (including this request) requested during the current school year: _____

Athletic Director Signature: _____

Date: _____

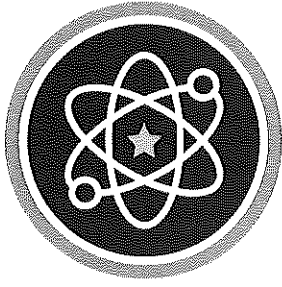
Principal's Action: Approved: Disapproved:

Principal's Signature: Donald T. [Signature] Date: 9-19-2022

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date (if required): _____



Woodland

ELEMENTARY

Woodland Elementary

168 Manhattan Ave

Oak Ridge, TN 37830

The Oak Ridge Safety Patrol at all four elementary schools are requesting the Oak Ridge School Board's permission to travel June 9, 2023 – June 13, 2023, to Washington D.C. as a culminating event as they finish their duties as fourth grade safety patrollers.

The trip to Washington D.C. has become an annual event, minus the years COVID-19 stopped the trip for us, and we are happy to continue the tradition. We are excited for this opportunity for our very deserving fourth graders. Attached you will find the trip itinerary.

Respectfully Submitted,

Angie Israel

Lead Chaperone

Woodland Elementary School

168 Manhattan Avenue | Oak Ridge, TN 37830

(865) 425-9501

www.ortn.edu/woodland

TENTATIVE ITINERARY

Tour ID:41561

First Day

Friday June 09, 2023

- 6:00 am Departure from Oak Ridge High School (1450 Oak Ridge Turnpike, Oak Ridge, TN 37830).
Time for lunch (\$10 cash will be provided).
- 4:00 pm Arrival in Washington, DC. Join your Tour Guide at the Ronald Reagan Building.
Time for picture taking at the White House.
- 6:30 pm Dinner at the Pentagon City Mall (\$20 cash will be provided).
- 8:30 pm Check into your hotel:
Embassy Suites Springfield [8100 Loisdale Road, Springfield, VA (571) 339-2000]
Security Included - 10:00 PM-06:00 AM

Second Day

Saturday June 10, 2023

- 6:30 am Breakfast at your hotel.
- 8:30 am Visit Arlington National Cemetery, including the JFK Gravesite and the Tomb of the Unknown Soldier.
Time for lunch (\$20 cash will be provided).
- 1:00 pm Tour of the Capitol Hill Area to include: U.S. Capitol Building (pending availability), U.S. Supreme Court and the Library of Congress.
- 2:30 pm Sightseeing at the Smithsonian Institution. Here you will have the opportunity to visit the many museums and galleries this complex has to offer.
- 6:30 pm Dinner at Buca di Beppo.
Visit the Jefferson Memorial, FDR Memorial, WWII Memorial and the Martin Luther King Jr. National Memorial.

Third Day

Sunday June 11, 2023

- 7:00 am Breakfast at your hotel.
- 9:00 am Visit Mt. Vernon, the home of George Washington.
- 9:45 am Entry into George Washington's Mansion.
Time for lunch (\$10 cash will be provided).
- 12:30 pm Visit the National Air & Space Museum / Steven F. Udvar-Hazy Center.
- 4:00 pm Visit the 9/11 Memorial and the Air Force Memorial.
- 5:30 pm Dinner at California Pizza Kitchen Pentagon Centre.
- 7:00 pm Visit the Lincoln, Vietnam Veterans and Korean Memorials.



TENTATIVE ITINERARY

Fourth Day

7:00 am

8:00 am

6:00 pm

Monday June 12, 2023

Breakfast at your hotel and check out.

Depart for home.

Time for lunch en route (\$10 cash will be provided).

Approximate arrival back at school.

This itinerary is designed to remain flexible to compensate for traffic, crowds and weather conditions.

Oak Ridge Schools

1st Attendance Period

August 31, 2022

These numbers reflect the **2022-2023** Skyward Student Management System (Entity) active student enrollment count as of **August 31, 2022**.

The total includes **17** private school and home-schooled students receiving Special Ed services.



Oak Ridge Schools

Enrollment Entity Counts 1st RP 2022-23

September 2, 2022

School	P3	P4	K	1	2	3	4	5	6	7	8	9	10	11	12	Total PK-12 2022-23	Previous 9th RP 2021-22	Diff
Preschool	72	148														220	237	-17
Glenwood			76	71	59	76	74									356	361	-5
Linden			92	101	103	117	124									537	508	29
Willow Brook			67	89	77	76	72									381	396	-15
Woodland			72	98	83	89	79									421	398	23
JMS								164	162	194	191					711	734	-23
RMS								160	175	164	194					693	693	0
ORHS												410	410	401	379	1600	1484	116
Enrollment 2022-23	72	148	307	359	322	358	349	324	337	358	385	410	410	401	379	4919	4811	108
Prev. 9th RP 2021-22	121	116	346	312	345	322	338	321	363	362	381	392	399	372	321	4811		
Difference	-49	32	-39	47	-23	36	11	3	-26	-4	4	18	11	29	58	108		

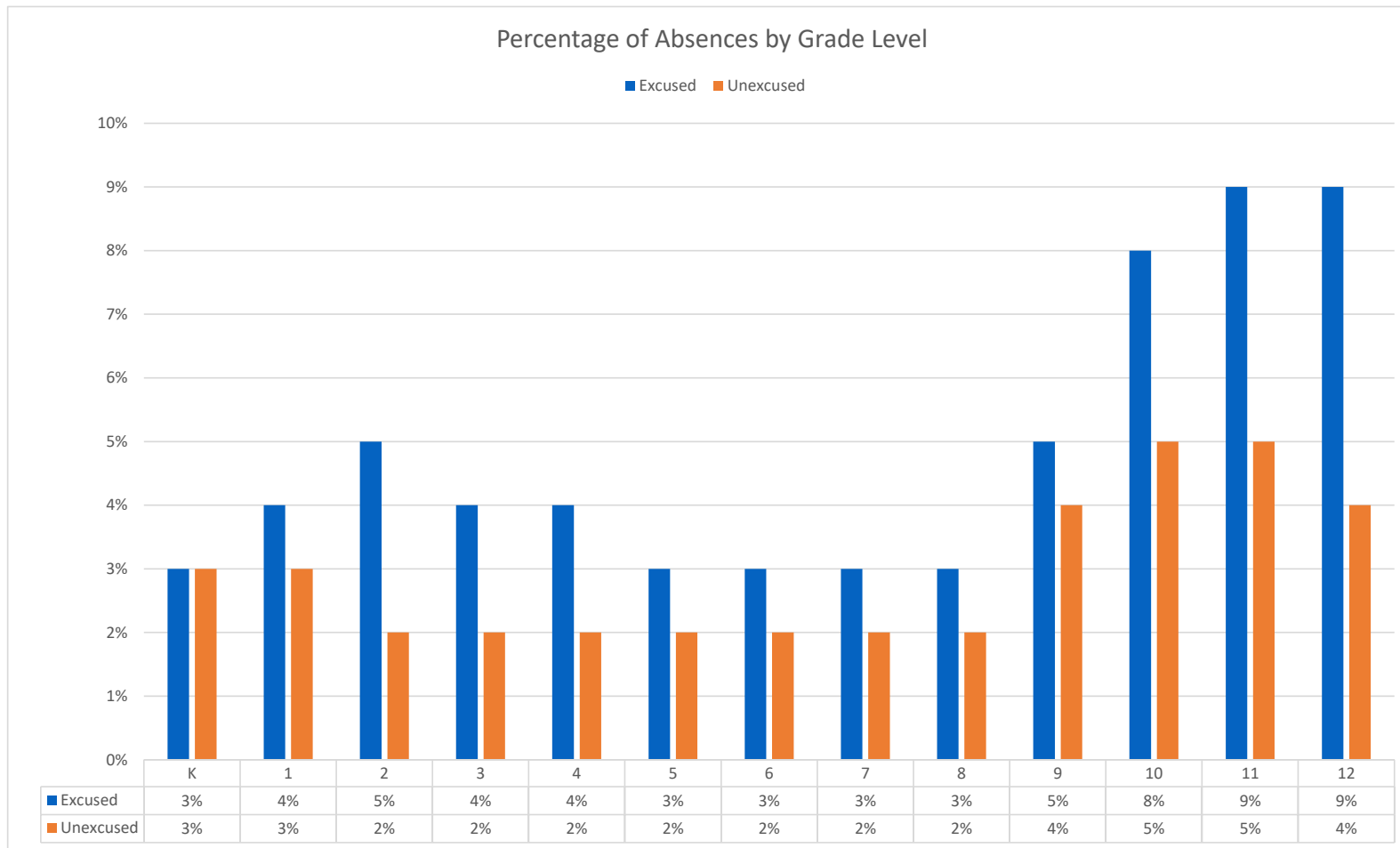
This report compares the 2022-23 1st RP period enrollment with the 2021-22 9th RP period.

Attendance Graphs

The graphs below display excused and unexcused absence totals, entity counts, and attendance percentages by grade and reporting period.

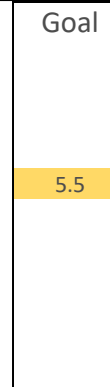
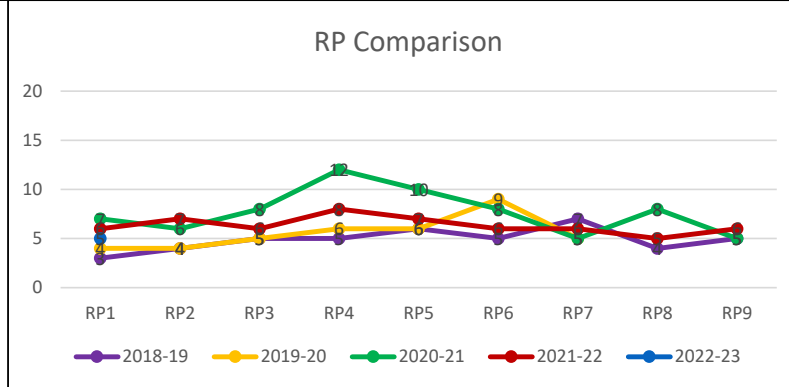
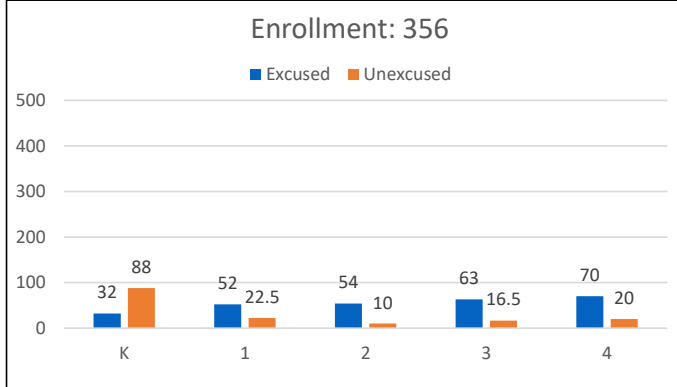
The data was compiled using information from attendance detail and summary reports and entity counts reports.

Reporting Period 1: 7/25/2022-8/22/2022



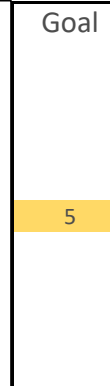
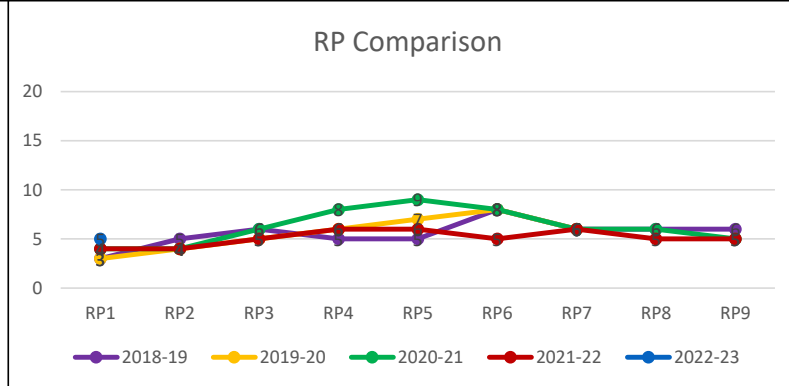
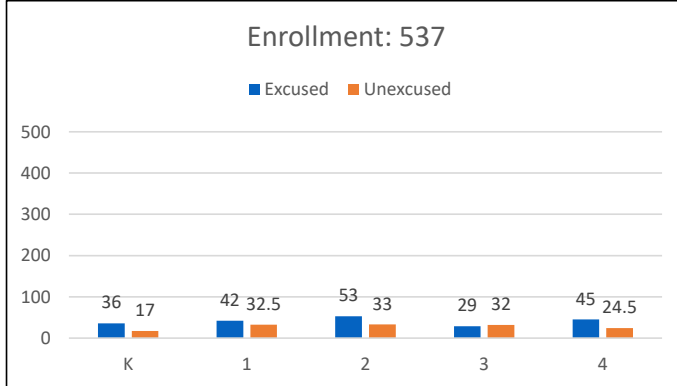
2018-19	RP1: 3%	RP2: 4%	RP3: 5%	RP4: 5%	RP5: 6%	RP6: 5%	RP7: 7%	RP8: 4%	RP9: 5%
2019-20	RP1: 4%	RP2: 4%	RP3: 5%	RP4: 5.6%	RP5: 6%	RP6: 8.8%	RP7: 4.9%	Covid-19	Covid-19
2020-21	RP1: 7.3%	RP2: 5.8%	RP3: 8.1%	RP4: 11.6%	RP5: 9.9%	RP6: 7.5%	RP7: 5.3%	RP8: 8%	RP9: 5.4%
2021-22	RP1: 6.3%	RP2: 6.7%	RP3: 6.3%	RP4: 7.7%	RP5: 6.9%	RP6: 5.8%	RP7: 6.3%	RP8: 5.4%	RP9: 5.9%
2022-23	RP1: 4.9%								

Glenwood



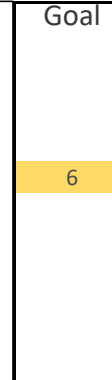
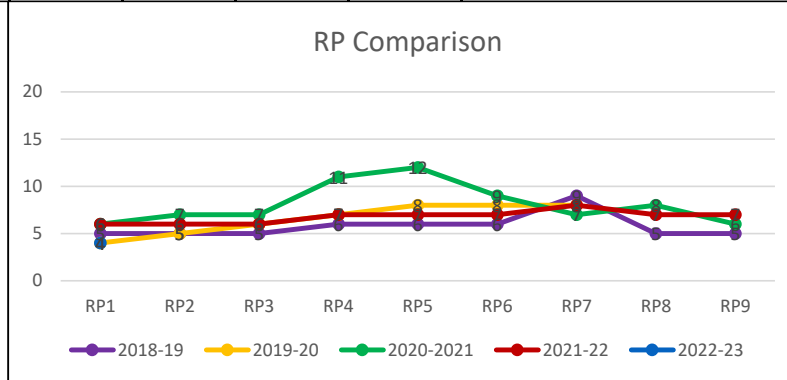
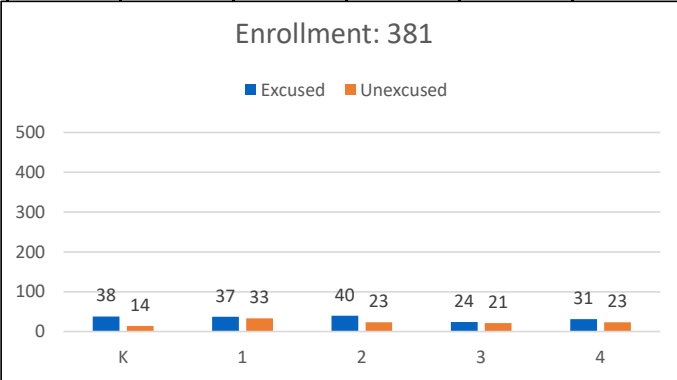
2018-19	RP1: 3%	RP2: 5%	RP3: 6%	RP4: 5%	RP5: 5%	RP6: 8%	RP7: 6%	RP8: 6%	RP9: 6%
2019-20	RP1: 3%	RP2: 4%	RP3: 5%	RP4: 5.6%	RP5: 6.8%	RP6: 7.7%	RP7: 6.4%	Covid-19	Covid-19
2020-21	RP1: 4.3%	RP2: 4.3%	RP3: 6.1%	RP4: 7.7%	RP5: 9.1%	RP6: 7.9%	RP7: 6.2%	RP8: 5.6%	RP9: 5.3%
2021-22	RP1: 4.4%	RP2: 4.2%	RP3: 4.8%	RP4: 6.4%	RP5: 5.8%	RP6: 4.6%	RP7: 5.5%	RP8: 5.4%	RP9: 5%
2022-23	RP1: 3.2%								

Linden



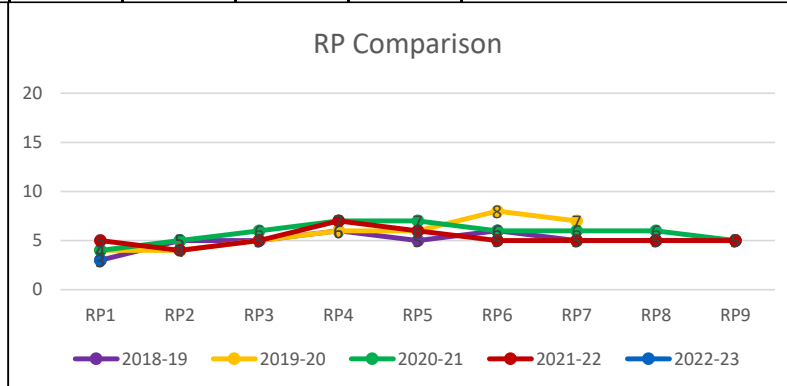
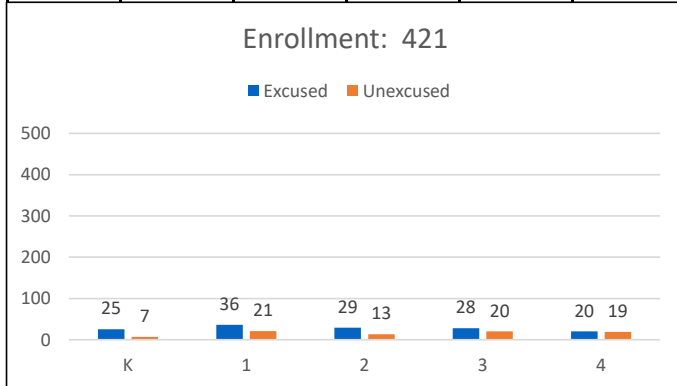
2018-19	RP1: 5%	RP2: 5%	RP3: 5%	RP4: 6%	RP5: 6%	RP6: 6%	RP7: 9%	RP8: 5%	RP9: 5%
2019-20	RP1: 4%	RP2: 5%	RP3: 6%	RP4: 6.6%	RP5: 7.8%	RP6: 8.4%	RP7: 7.5%	Covid-19	Covid-19
2020-21	RP1: 6.1%	RP2: 7.1%	RP3: 7.3%	RP4: 11%	RP5: 11.7%	RP6: 8.9%	RP7: 6.9%	RP8: 7.5%	RP9: 6.4%
2021-22	RP1: 6.1%	RP2: 6%	RP3: 6.4%	RP4: 6.9%	RP5: 6.6%	RP6: 6.5%	RP7: 8%	RP8: 6.6%	RP9: 7.4%
2022-23	RP1: 3.6%								

Willow Brook



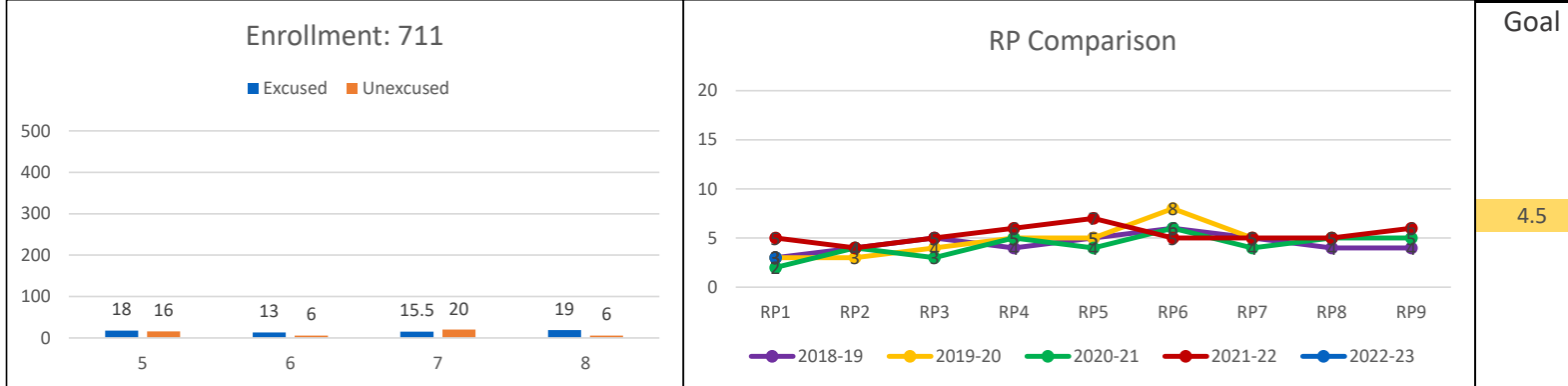
2018-19	RP1: 3%	RP2: 5%	RP3: 5%	RP4: 6%	RP5: 5%	RP6: 6%	RP7: 5%	RP8: 5%	RP9: 5%
2019-20	RP1: 4%	RP2: 4%	RP3: 5%	RP4: 5.6%	RP5: 6.2%	RP6: 8.4%	RP7: 6.6%	Covid-19	Covid-19
2020-21	RP1: 4.1%	RP2: 4.9%	RP3: 6.2%	RP4: 7.1%	RP5: 7.1%	RP6: 5.9%	RP7: 5.5%	RP8: 5.9%	RP9: 5.3%
2021-22	RP1: 4.5%	RP2: 4.1%	RP3: 4.8%	RP4: 6.7%	RP5: 5.9%	RP6: 5%	RP7: 4.7%	RP8: 4.5%	RP9: 5.2%
2022-23	RP1: 2.6%								

Woodland



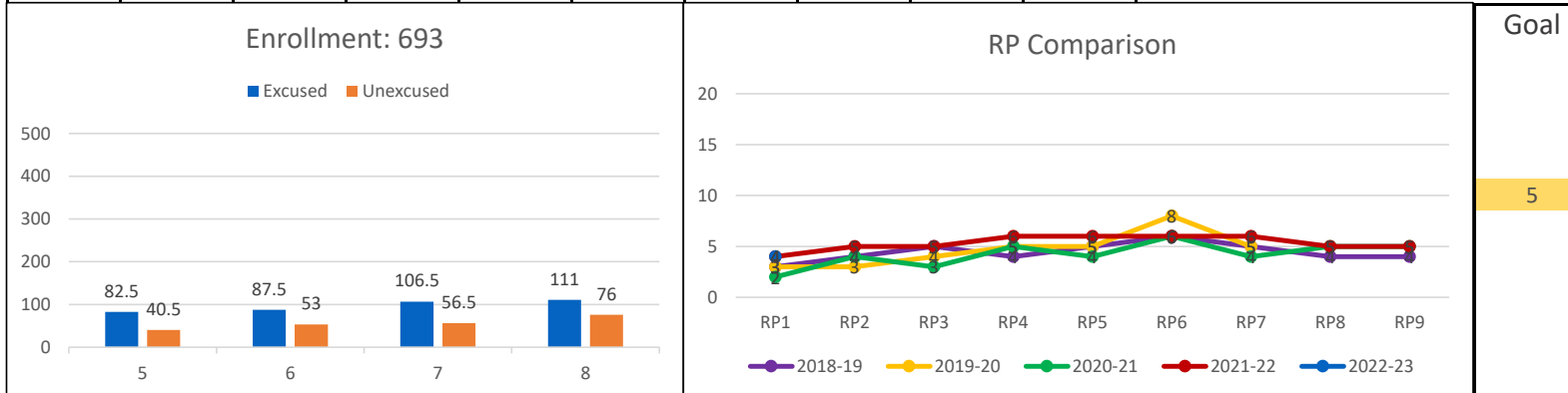
2018-19	RP1: 3%	RP2: 4%	RP3: 5%	RP4: 4%	RP5: 5%	RP6: 6%	RP7: 5%	RP8: 4%	RP9: 4%
2019-20	RP1: 3%	RP2: 3%	RP3: 4%	RP4: 5%	RP5: 4.9%	RP6: 8.4%	RP7: 5.2%	Covid-19	Covid-19
2020-21	RP1: 2.2%	RP2: 4.1%	RP3: 3.4%	RP4: 4.5%	RP5: 3.8%	RP6: 5.7%	RP7: 3.7%	RP8: 5.1%	RP9: 4.7%
2021-22	RP1: 5.1%	RP2: 4.2%	RP3: 4.9%	RP4: 5.9%	RP5: 6.8%	RP6: 5.4%	RP7: 5.3%	RP8: 4.9%	RP9: 6.1%
2022-23	RP1: 3.1%								

Jefferson



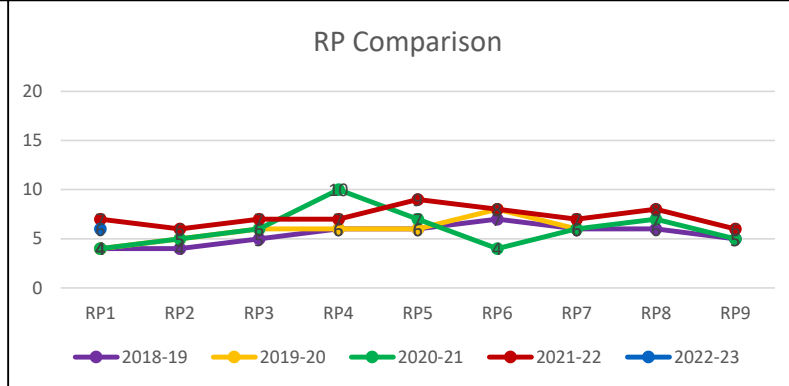
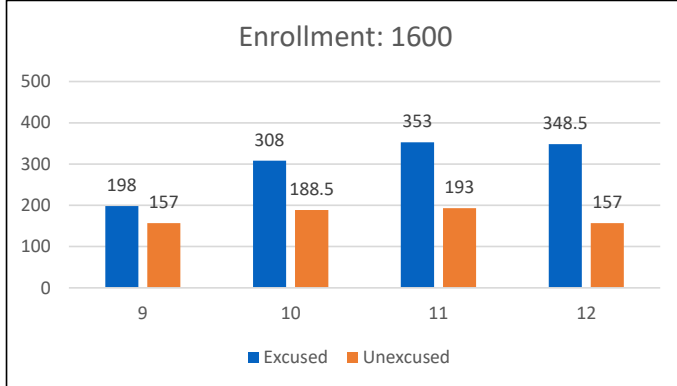
2018-19	RP1: 4%	RP2: 5%	RP3: 6%	RP4: 5%	RP5: 5%	RP6: 8%	RP7: 6%	RP8: 5%	RP9: 6%
2019-20	RP1: 4%	RP2: 4%	RP3: 5%	RP4: 5.7%	RP5: 5.6%	RP6: 7.9%	RP7: 5.7%	Covid-19	Covid-19
2020-21	RP1: 2%	RP2: 2.3%	RP3: 3.4%	RP4: 4%	RP5: 2.7%	RP6: 3.3%	RP7: 2.8%	RP8: 5.6%	RP9: 5.1%
2021-22	RP1: 4.2%	RP2: 4.7%	RP3: 5.4%	RP4: 5.8%	RP5: 5.9%	RP6: 5.5%	RP7: 5.6%	RP8: 5%	RP9: 5.3%
2022-23	RP1: 4.4%								

Robertsville



2018-19	RP1: 4%	RP2: 4%	RP3: 5%	RP4: 6%	RP5: 6%	RP6: 7%	RP7: 6%	RP8: 6%	RP9: 5%
2019-20	RP1: 4%	RP2: 5%	RP3: 6%	RP4: 6.2%	RP5: 6.4%	RP6: 7.6%	RP7: 6.4%	Covid-19	Covid-19
2020-21	RP1: 3.6%	RP2: 4.6%	RP3: 5.5%	RP4: 9.9%	RP5: 6.8%	RP6: 3.8%	RP7: 5.8%	RP8: 7.1%	RP9: 5.1%
2021-22	RP1: 7.2%	RP2: 6.2%	RP3: 6.9%	RP4: 7.3%	RP5: 9.2%	RP6: 8.2%	RP7: 7%	RP8: 8.2%	RP9: 6%
2022-23	RP1: 6%								

ORHS



Goal
6

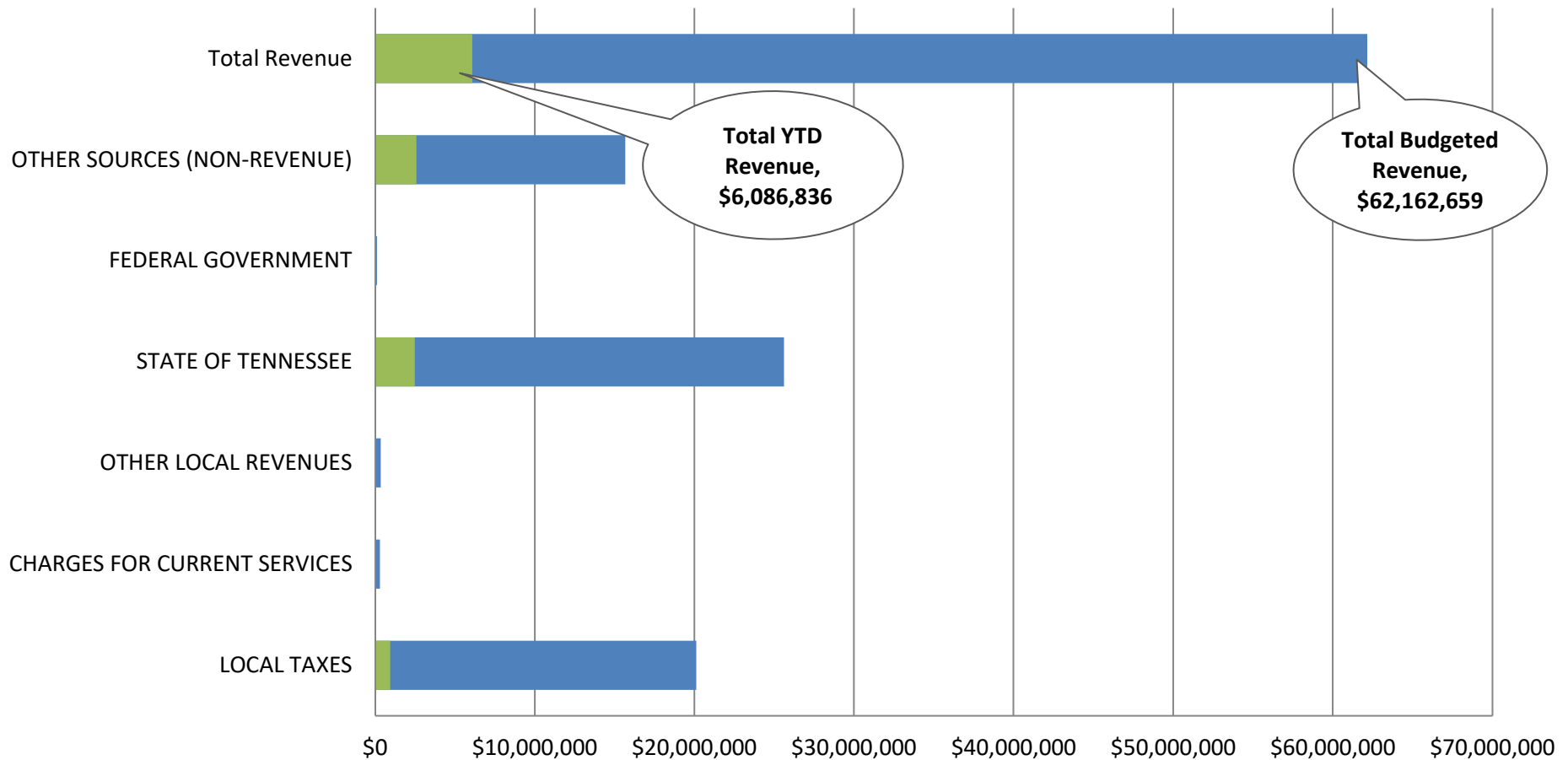
Acct	Acct	2022-23 FYTD Budget	August 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	Encumbered Amount	Unencumbered Budget Remaining
40110	Current Property Tax	12,832,909.00	113,403.62	113,403.62	0.88%	12,719,505.38		12,719,505.38
40210	Local Option Sales Tax	7,288,185.00	740,779.36	817,938.11	11.22%	6,470,246.89		6,470,246.89
40275	Mixed Drink Tax	125.00	43.38	43.38	34.70%	81.62		81.62
40280	Mineral Severance Tax	125.00				125.00		125.00
43511	Tuition - Regular Day Students	300,000.00	30,145.78	58,849.65	19.62%	241,150.35		241,150.35
43533	Transportation Fees	2,500.00				2,500.00		2,500.00
44110	Interest Earned	20,000.00	19,971.48	36,447.47	182.24%	-16,447.47		-16,447.47
44120	Lease/Rentals	15,000.00	320.00	320.00	2.13%	14,680.00		14,680.00
44170	Miscellaneous Refunds	2,500.00	2,154.27	2,154.27	86.17%	345.73		345.73
44530	Sale of Equipment	35,000.00	2,430.00	2,452.00	7.01%	32,548.00		32,548.00
44570	Contributions & Gifts	200,000.00		2,300.00	1.15%	197,700.00		197,700.00
44990	Other Local Revenues	75,000.00				75,000.00		75,000.00
46511	Basic Education Program	24,636,000.00	2,470,600.00	2,470,600.00	10.03%	22,165,400.00		22,165,400.00
46515	Early Childhood Education	463,963.00				463,963.00		463,963.00
46590	Other State Education Funds	75,000.00				75,000.00		75,000.00
46610	Career Ladder Program	90,100.00				90,100.00		90,100.00
46980	Other State Grants	300,000.00				300,000.00		300,000.00
46990	Other State Revenues	45,189.00				45,189.00		45,189.00
47630	Public Law 874 - Maint/Operat.	25,000.00				25,000.00		25,000.00
47640	ROTC Reimbursement	79,600.00				79,600.00		79,600.00
49700	Insurance Recovery	2,500.00				2,500.00		2,500.00
49800	Transfers In	180,000.00				180,000.00		180,000.00
49810	City General Fund Transfer	15,493,963.00	1,291,163.58	2,582,327.16	16.67%	12,911,635.84		12,911,635.84
-----	Revenue	62,162,659.00	4,671,011.47	6,086,835.66	9.79%	56,075,823.34		56,075,823.34
		=====	=====	=====	=====	=====		=====
71100	Regular Instruction Prgm	29,102,659.00	2,918,189.87	3,178,905.18	10.92%	25,923,753.82	23,937,608.25	1,986,145.57
71150	Alternative Instruction Prgm	871,598.00	66,960.90	71,188.76	8.17%	800,409.24	776,828.49	23,580.75
71200	Special Education Prgm	4,902,959.00	363,847.70	365,322.19	7.45%	4,537,636.81	4,297,288.96	240,347.85
71300	Career/Technical Education Prg	1,642,501.00	119,214.69	127,163.25	7.74%	1,515,337.75	1,341,514.09	173,823.66
71900	Contingency	915,000.00				915,000.00		915,000.00
72120	Health Services	685,284.00	63,052.87	66,630.63	9.72%	618,653.37	563,361.69	55,291.68
72130	Other Student Support	1,718,738.00	204,382.40	263,218.82	15.31%	1,455,519.18	1,280,750.01	174,769.17
72210	Regular Inst. Support	3,436,679.00	291,005.29	429,791.67	12.51%	3,006,887.33	2,274,860.33	732,027.00
72220	Special Education Support	847,010.00	57,528.03	94,349.32	11.14%	752,660.68	735,473.92	17,186.76
72230	Career & Technical Prg Support	126,932.00	7,681.90	15,388.72	12.12%	111,543.28	84,878.09	26,665.19
72250	Technology Services	2,714,421.00	241,029.98	460,095.21	16.95%	2,254,325.79	1,608,630.90	645,694.89
72290	Communications	129,237.00	11,359.80	18,748.44	14.51%	110,488.56	89,999.33	20,489.23
72310	Board of Education	1,123,493.00	56,669.02	330,937.64	29.46%	792,555.36	6,870.74	785,684.62

Acct	Acct	2022-23 FYTD Budget	August 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	Encumbered Amount	Unencumbered Budget Remaining
72320	Director of Schools	381,236.00	28,069.66	62,381.72	16.36%	318,854.28	294,892.82	23,961.46
72410	Office of the Principal	4,091,032.00	323,832.74	612,840.08	14.98%	3,478,191.92	3,462,890.69	15,301.23
72510	Fiscal Services	972,723.00	63,780.45	180,326.23	18.54%	792,396.77	642,742.07	149,654.70
72520	Human Resources/ Personnel	456,900.00	37,432.10	87,977.63	19.26%	368,922.37	310,374.31	58,548.06
72610	Operation of Plant	4,713,128.00	343,760.93	741,334.65	15.73%	3,971,793.35	1,947,109.75	2,024,683.60
72620	Maintenance of Plant	1,898,776.00	202,936.59	340,071.38	17.91%	1,558,704.62	1,119,814.22	438,890.40
72710	Transportation	1,696,795.00	7,071.77	54,228.77	3.20%	1,642,566.23		1,642,566.23
73400	Early Childhood Education	463,963.00	34,632.69	34,632.69	7.46%	429,330.31	421,135.84	8,194.47
73401	Pre-K General Fund	761,435.00	46,482.00	74,825.35	9.83%	686,609.65	484,292.35	202,317.30
76100	Regular Capital Outlay	1,032,205.00	73,178.32	423,178.32	41.00%	609,026.68	201,039.39	407,987.29
82130	Education Principal on Debt	6,809.00				6,809.00	6,809.00	
82230	Education Interest on Debt	191.00				191.00	191.00	
99100	Transfers Out	79,501.00				79,501.00		79,501.00
-----	Expense	64,771,205.00	5,562,099.70	8,033,536.65	12.40%	56,737,668.35	45,889,356.24	10,848,312.11
-----	General Purpose School Fund	-2,608,546.00	-891,088.23	-1,946,700.99	11.12%	-661,845.01	-45,889,356.24	45,227,511.23
Grand Revenue Totals		62,162,659.00	4,671,011.47	6,086,835.66	9.79%	56,075,823.34		56,075,823.34
Grand Expense Totals		64,771,205.00	5,562,099.70	8,033,536.65	12.40%	56,737,668.35	45,889,356.24	10,848,312.11
Grand Totals		2,608,546.00	891,088.23	1,946,700.99	74.63%	661,845.01	45,889,356.24	45,227,511.23
		Loss	Loss	Loss		Loss	Loss	Profit

Number of Accounts: 1176

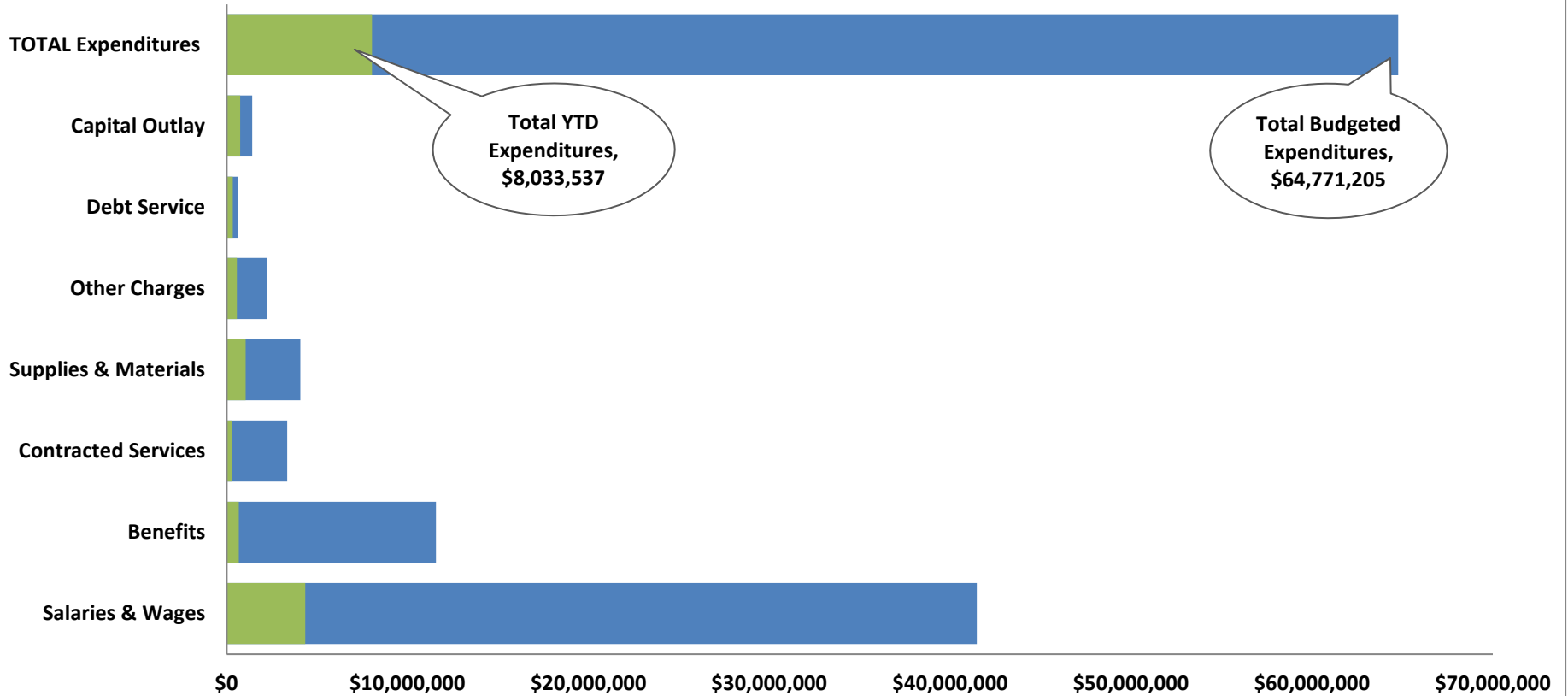
***** End of report *****

General Fund Revenue Budget to Actual Summary - August, 2022



	LOCAL TAXES	CHARGES FOR CURRENT SERVICES	OTHER LOCAL REVENUES	STATE OF TENNESSEE	FEDERAL GOVERNMENT	OTHER SOURCES (NON-REVENUE)	Total Revenue
■ Percent of Budget	4.63%	19.45%	12.57%	9.65%	0	16.47%	9.79%
■ Year-To-Date	931,385.11	58,849.65	43,673.74	2,470,600.00	0	2,582,327.16	\$6,086,836
■ FYTD Budget	20,121,344.00	302,500.00	347,500.00	25,610,252.00	104,600.00	15,676,463.00	\$62,162,659

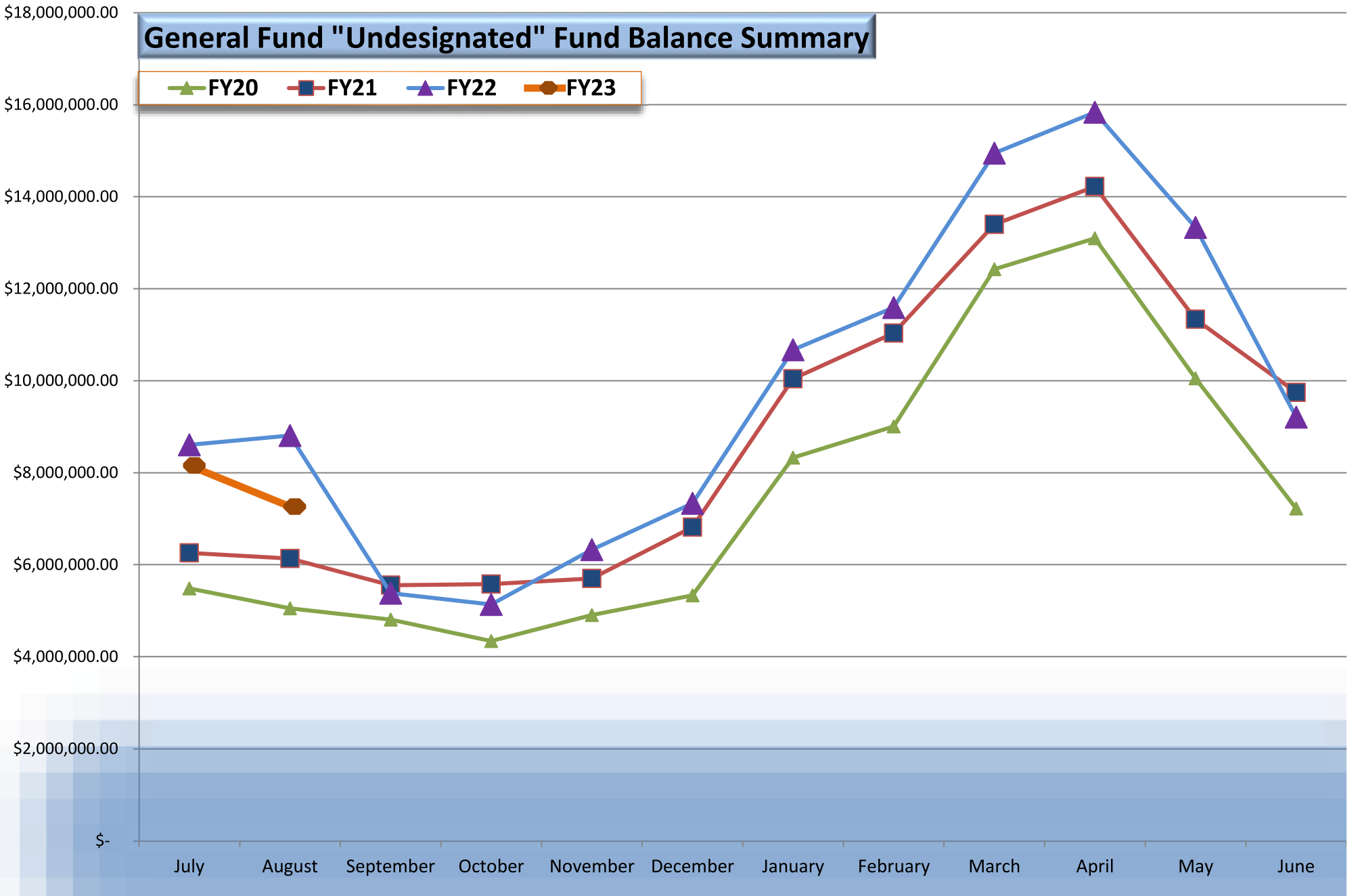
General Fund Expenditure Budget to Actual Summary by Object August, 2022



	Salaries & Wages	Benefits	Contracted Services	Supplies & Materials	Other Charges	Debt Service	Capital Outlay	TOTAL Expenditures
FYTD %	10.47%	5.89%	8.51%	26.02%	25.25%	54.33%	52.96%	12.40%
FYTD Activity	4,343,197.59	681,457.98	284,892.38	1,060,899.73	566,471.12	350,000.00	746,617.85	\$8,033,537
FYTD Revised Bdg	41,472,709.00	11,567,992.00	3,349,670.00	4,077,620.00	2,247,309.00	644,205.00	1,411,700.00	\$64,771,205

General Fund "Undesignated" Fund Balance Summary

FY20 FY21 FY22 FY23



Acct	Acct	2022-23 FYTD Budget	August 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	Encumbered Amount	Unencumbered Balance Remaining
142	School Federal Projects							
R	Revenue							
47131	Vocational Program Improvement	80,654.24	3,978.38	3,978.38	4.93%	76,675.86		76,675.86
47139	Other Vocational	150,000.00				150,000.00		150,000.00
47141	Title I	1,035,639.00	5,226.15	5,226.15	0.50%	1,030,412.85		1,030,412.85
47143	Special Education Grants	907,000.00				907,000.00		907,000.00
47145	Special Ed Pre-School Grants	30,000.00				30,000.00		30,000.00
47146	English Lang Acq Grants	22,434.00				22,434.00		22,434.00
47147	Title IV Part B, 21st Century	175,096.00				175,096.00		175,096.00
47189	Title II	211,211.00	2,224.36	2,224.36	1.05%	208,986.64		208,986.64
47307	COVID-19 Grant B	287,009.00	57,028.17	57,028.17	19.87%	229,980.83		229,980.83
47309	COVID-19 Grant D	30,000.00				30,000.00		30,000.00
47310	COVID-19 Grant E	300,000.00	47,250.00	47,250.00	15.75%	252,750.00		252,750.00
47401	ESSER 3.0	3,448,610.00				3,448,610.00		3,448,610.00
47402	American Rescue Plan	200,000.00				200,000.00		200,000.00
47404	ARP Homeless Grant	45,000.00				45,000.00		45,000.00
47590	Other Federal Through State	2,096,366.76	2,954.50	2,954.50	0.14%	2,093,412.26		2,093,412.26
47990	Other Direct Fedral Revenue	1,012,857.00	35,140.61	35,140.61	3.47%	977,716.39		977,716.39
-----	Revenue	10,031,877.00	153,802.17	153,802.17	1.53%	9,878,074.83		9,878,074.83
E	Expense							
71100	Regular Instruction Prgm	2,549,331.00	184,517.85	413,349.72	16.21%	2,135,981.28	790,085.68	1,345,895.60
71200	Special Education Prgm	1,008,497.00	66,489.98	64,669.78	6.41%	943,827.22	778,243.32	165,583.90
71300	Career/Technical Education Prg	351,052.20	175,660.39	222,910.39	63.50%	128,141.81	126,431.26	1,710.55
71900	Contingency	2,000,000.00				2,000,000.00		2,000,000.00
72120	Health Services	15,000.00	8,636.26	8,636.26	57.58%	6,363.74	95,269.87	-88,906.13
72130	Other Student Support	527,070.00	11,033.16	71,555.96	13.58%	455,514.04	139,401.81	316,112.23
72210	Regular Inst. Support	1,744,574.00	111,907.70	150,316.97	8.62%	1,594,257.03	779,351.66	814,905.37
72220	Special Education Support	310,903.00	14,602.86	11,997.18	3.86%	298,905.82	185,786.34	113,119.48
72230	Career & Technical Prg Support	10,000.00		483.75	4.84%	9,516.25	118.38	9,397.87
72250	Technology Services	2,000.00	2,097.00	2,097.00	104.85%	-97.00		-97.00
72710	Transportation	300,000.00				300,000.00		300,000.00
73300	Community Services	1,057,561.00	90,029.79	125,800.05	11.90%	931,760.95	725,487.04	206,273.91
76100	Regular Capital Outlay	115,619.00	28,433.28	28,433.28	24.59%	87,185.72	87,185.71	0.01
99100	Transfers Out	40,269.80				40,269.80		40,269.80

Acct	Acct	2022-23 FYTD Budget	August 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	Encumbered Amount	Unencumbered Balance Remaining
145	Other Education Funds							
R	Revenue							
44990	Other Local Revenues	35,000.00	700.00	2,800.00	8.00%	32,200.00		32,200.00
46590	Other State Education Funds	114,611.00				114,611.00		114,611.00
49800	Transfers In	79,501.00				79,501.00		79,501.00
-----	Revenue	229,112.00	700.00	2,800.00	1.22%	226,312.00		226,312.00
E	Expense							
72130	Other Student Support	109,112.00	8,584.31	12,508.19	11.46%	96,603.81	91,847.81	4,756.00
72210	Regular Inst. Support	1,000.00				1,000.00		1,000.00
72620	Maintenance of Plant	84,000.00				84,000.00		84,000.00
73300	Community Services	35,000.00	2,905.25	3,086.74	8.82%	31,913.26	118.40	31,794.86
-----	Expense	229,112.00	11,489.56	15,594.93	6.81%	213,517.07	91,966.21	121,550.86
-----	Other Education Funds		-10,789.56	-12,794.93	4.01%	12,794.93	-91,966.21	104,761.14
			=====	=====	=====	=====	=====	=====
146	Extended School Program							
R	Revenue							
43581	Community Services Fees Child	363,430.00	49,058.00	81,558.00	22.44%	281,872.00		281,872.00
-----	Revenue	363,430.00	49,058.00	81,558.00	22.44%	281,872.00		281,872.00
E	Expense							
73300	Community Services	398,430.00	25,747.54	42,471.24	10.66%	355,958.76	201,923.45	154,035.31
99100	Transfers Out	10,000.00				10,000.00		10,000.00
-----	Expense	408,430.00	25,747.54	42,471.24	10.40%	365,958.76	201,923.45	164,035.31

Acct	Acct	2022-23 FYTD Budget	August 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	Encumbered Amount	Unencumbered Balance Remaining
146	Extended School Program							
-								
-----	Extended School Program	-45,000.00	23,310.46	39,086.76	16.07%	-84,086.76	-201,923.45	117,836.69
		=====	=====	=====	=====	=====	=====	=====
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	Grand Revenue Totals	12,991,976.00	375,724.00	416,031.90	3.20%	12,575,944.10		12,575,944.10
	Grand Expense Totals	13,336,976.00	745,446.62	1,173,145.71	8.80%	12,163,830.29	4,175,058.70	7,988,771.59
	Grand Totals	345,000.00	369,722.62	757,113.81	219.45%	412,113.81	4,175,058.70	4,587,172.51
		Loss	Loss	Loss		Profit	Loss	Profit

Number of Accounts: 502

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

Combined Fund Balance and YTD Operating Statement Summary

August, 2022

Description	General Fund 141	Federal Fund 142	Food Service Fund 143	Special Fund 145	ECC Fund 146
Beginning Fund Balance July 1, 2022	14,913,924.06	0.00	1,925,793.59	26,611.48	147,838.44
Plus YTD Revenue per books 8/31/22	6,086,835.66	153,802.17	177,871.73	2,800.00	81,558.00
Less YTD Expenditures per books 8/31/22	(8,033,536.65)	(1,100,250.34)	(14,829.20)	(15,594.93)	(42,471.24)
Revenues Over (Under) Expenditures as of 8/31/22	(1,946,700.99)	(946,448.17)	163,042.53	(12,794.93)	39,086.76
Ending Fund Balance per books as of 8/31/22	12,967,223.07	(946,448.17)	\$2,088,836.12	13,816.55	186,925.20

Fund Balance Restricted/Committed/Assigned Status

Encumbrances and Deferred Revenue	\$ -		\$ 53,012.12		
Inventory					
Restricted for Career Ladder Program	-3.89				
Restricted for Operation of Non-Instructional Services			1,735,824.00		186,925.20
Committed for Other Purposes (Vehicles- ERR Fund)	83,570.52				
Committed for Other Purposes (Device Replacement)	3,000,000.00				
Assigned for Instruction- Coordinated School Health	938.99				
Assigned for other local grants					
Assigned for Instruction - Education Foundation Grant					
Assigned for Instruction (APSI-ORHS)	11,079.95				
Assigned for Support Services FRC Local Funds (56)				13,816.55	
Nonspendable-Prepaid Expenditures					
Assigned to Balance FY23 Budget	2,608,546.00	0.00	300,000.00		
Unassigned Fund Balance 8/31/22	\$ 7,263,091.50	-946,448.17	0.00	0.00	
Total Fund Balance 8/31/22	12,967,223.07	\$ (946,448.17)	\$ 2,088,836.12	\$13,816.55	\$ 186,925.20