

Regular Board of Education Meeting

March 27, 2023 4:00 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

B. OREA Salary Proposal

C. Principals' Salary Proposal

V. Public Forum

VI. Consent Agenda

A. Board Minutes: 2-27-23

VII. Items for Action

A. Selection of Mr. Bill Walls as the Oak Ridge Schools Volunteer of the Year

B. FY23 Board of Education Audit

C. FY24 Oak Log Contract

D. FY24 Non Resident Tuition Rates

E. FY24 Math and CTE Textbook Adoption

F. Fourth Modification of Superintendent's Contract

VIII. Items for Information

A. Enrollment and Attendance Reports

B. Financial Report

IX. Items for Discussion

X. Old Business

XI. New Business

XII. Communications

XIII. Adjournment

**Regular Board of Education Meeting
February 27, 2023 5:00 PM
Robert J. Smallridge School Administration Building
304 New York Avenue
Oak Ridge, TN 37830**

The meeting started at
Attendance Taken at 4:42 PM.

Angi Agle: Absent
Keys Fillauer: Present
Heather Hartman: Present
Laura McLean: Absent
Erin Webb: Present
Present: 3, Absent: 2.

I. Call to Order

II. Pledge of Allegiance

III. Approval of Agenda

Motion Passed: Motion to approve the Agenda with a motion by Erin Webb and a second by Heather Hartman.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

IV. Special Reports/Presentations

A. Good News

V. Public Forum

VI. Consent Agenda

Motion Passed: Motion to approve the Consent Agenda with a motion by Heather Hartman and a second by Erin Webb.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

A. Board Minutes: 1-23-23

Keys Fillauer

VII. Items for Action

A. Resolution in Support of the Addition of the Scarboro 85 History Inclusion in the Current Revision of the Tennessee Social Studies Standards

Kelly Williams

Motion Passed: Motion to approve the Resolution in Support of the Addition of the Scarboro 85 History Inclusion in the Current Revision of the Tennessee Social Studies Standards with a motion by Erin Webb and a second by Heather Hartman.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea

Yea: 3, Nay: 0, Absent: 2

B. FY23 Tenure Status for Eligible Staff Members

Bruce Lay

Motion Passed: Motion to approve the FY23 Tenure Status for Eligible Staff Members with a motion by Heather Hartman and a second by Erin Webb.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea

Yea: 3, Nay: 0, Absent: 2

C. Addition of 1.0 Math Teacher/Head Football Coach at Oak Ridge High School

Bruce Lay

Motion Passed: Motion to approve the Addition of 1.0 Math Teacher/Head Football Coach at Oak Ridge High School with a motion by Erin Webb and a second by Heather Hartman.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea

Yea: 3, Nay: 0, Absent: 2

D. FY24 Preschool Head Start and VPK Selection Criteria

Bruce Lay

Motion Passed: Motion to approve the FY24 Preschool Head Start and VPK Selection Criteria with a motion by Heather Hartman and a second by Erin Webb.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea

Yea: 3, Nay: 0, Absent: 2

E. FY24 Preschool Head Start Training and Technical Assistance Plan Bruce Lay

Motion Passed: Motion to approve the FY24 Preschool Head Start Training and Technical Assistance Plan with a motion by Erin Webb and a second by Heather Hartman.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

F. FY24 Preschool Head Start Continuation Grant Bruce Lay

Motion Passed: Motion to approve the FY24 Preschool Head Start Continuation Grant with a motion by Heather Hartman and a second by Erin Webb.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

G. Board Policy 1.106 Code of Ethics - First and Second Reading Bruce Borchers

Motion Passed: Motion to approve the Board Policy 1.106 Code of Ethics - First and Second Reading with a motion by Erin Webb and a second by Heather Hartman.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

H. Board Policy 1.107 Board Member Conflict of Interest - First and Second Reading Bruce Borchers

Motion Passed: Motion to approve Board Policy 1.107 Board Member Conflict of Interest - First and Second Reading with a motion by Heather Hartman and a second by Erin Webb.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

I. Purchase of Welding Lab Equipment Bruce Lay

Motion Passed: Motion to approve the Purchase of Welding Lab Equipment with a motion by Erin Webb and a second by Heather Hartman.

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

J. Purchase of Network Refresh
Motion Passed: Motion to approve the Purchase of the Network Refresh with a motion by Heather Hartman and a second by Erin Webb.

Dr. Kelly Williams

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

K. Copier Lease and Service Agreement
Motion Passed: Motion to approve the Copier Lease and Service Agreement with a motion by Erin Webb and a second by Heather Hartman.

Dr. Kelly Williams

Angi Agle: Absent
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Absent
Erin Webb: Yea
Yea: 3, Nay: 0, Absent: 2

VIII. Items for Information

- A. Enrollment and Attendance Reports
- B. Financial Report

Bruce Lay
Jenifer Van Dyke

IX. Items for Discussion

X. Old Business

XI. New Business

XII. Communications

XIII. Adjournment

At 5:55 PM

Chairperson

Superintendent



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: March 27, 2023

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 the Board of Education audit for FY23 totals \$43,950.00 plus hourly rates for non-audit services. The Internal School Funds audit engagement letter was provided at the August 24, 2022 Board of Education meeting. 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

CERTIFIED PUBLIC ACCOUNTANTS
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KNOXVILLE, TENNESSEE 37919-3336
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JOE L. BROWN, CPA, CGFM, CGMA
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JAMES E. BOOHER, CPA, CGMA
HALEY A. SLAGLE, CPA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2023

Jenifer Van Dyke
Finance Director
Oak Ridge Schools
304 New York Ave
Oak Ridge, Tennessee 37830

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. We will audit the financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Schools as of and for the year ending June 30, 2023. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Schools' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS
- 3) Schedule of Oak Ridge School System's Contributions Based on Participation in the Public Employee Pension Plan of TCRS
- 4) Schedule of Oak Ridge School System's Proportionate Share of the Net Pension Asset – Teacher Legacy Pension Plan of TCRS
- 5) Schedule of Oak Ridge School System's Contributions – Teacher Legacy Pension Plan of TCRS
- 6) Schedule of Oak Ridge School System's Proportionate Share of the Net Pension Liability (Asset) – Teacher Hybrid Pension Plan of TCRS
- 7) Schedule of Oak Ridge School System's Contributions – Teacher Hybrid Pension Plan of TCRS
- 8) Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios Based on Participation in the Hybrid Employee Pension Plan of TCRS

- 9) Schedule of Oak Ridge School System's Contributions Based on Participation in the Hybrid Employee Pension Plan of TCRS
- 10) Schedule of Changes in Total OPEB Liability and Related Ratios Based on Participation in the TGOP OPEB Plan
- 11) Schedule of Changes in Total OPEB Liability and Related Ratios Based on Participation in the TNP OPEB Plan

We have also been engaged to report on supplementary information other than RSI that accompanies the Schools' financial statements. We will subject the following supplementary information 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, 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) Combining Fund Financial Statements:
 - a) Combining Balance Sheet – Nonmajor Governmental Funds
 - b) Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
 - c) Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds
- 2) Schedule of Expenditures of Federal and State Awards
- 3) Notes to Schedule of Expenditures of Federal Awards
- 4) Schedule of Noncash Federal Awards
- 5) Schedule of Changes in Long-Term Debt by Individual Issue

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- 1) Introductory Section
- 2) Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 or 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 Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to Board of Education of Oak Ridge Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the single audit compliance opinions are 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 opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as your auditor 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants professional standards, *Government Auditing Standards*, and the Uniform Guidance.

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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Schools' major programs. The purpose of these procedures will be to express an opinion on the Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance 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, schedule of expenditures of federal awards, 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.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 1, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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. 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 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 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, 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.

Engagement Administration, Fees, and Other

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

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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 a cognizant or oversight agency for audit (if applicable) 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 Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. 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.

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

Our fee for these services will be \$43,950.00 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. 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 60 days or more overdue and may 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 of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above 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 estimate before we incur the additional costs.

Government Auditing Standards 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 accompanies this letter.

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 enclosed 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.

By: _____

Title: _____

Date: _____



Oak Ridge High School

1450 Oak Ridge Turnpike

Oak Ridge, TN 37830

(865) 425-9601 Fax: (865) 425-9678

Memorandum

To: **Dr. Bruce Borchers, Superintendent
Jenifer Van Dyke, Finance Director**

From: **Beth Estep, ORHS Assistant Principal**

Date: **2/23/23**

Subject: **Publication Agreement for Oak Log Year 2023/2024**

I recommend the Oak Ridge Board of Education accept the bid from Jostens for the annual Oak Log yearbook bid. Their bid of \$45,000 plus shipping was the best price that met specifications. Bids ranged from \$36,742.50, to \$56,675.00. The bid includes specified requirements.

Bids were advertised in accordance with state guidelines and were available on the Oak Ridge Schools website. Five companies responded with bids.

It is our recommendation to contract with Jostens this year for the 2023-2024 yearbook at ORHS. The services provided by the yearbook representative for training and on-site support are superior and a critical component of our choice. .

Principal
Drayton Hawkins

Assistant Principals
**Beth Estep
David Foust
Jennifer Milligan
Stephanie Thompson
Russ Wise**

Athletic Director
Joe Gaddis

The Oak Log
Adviser: Rebecca Byrd
Oak Ridge High School
1450 Oak Ridge Turnpike
Oak Ridge, TN 37830
Phone: 865-425-9601

January 9, 2023

Oak Ridge High School Bid Specifications for the 2023-2024 yearbook
(*The Oak Log*):

Awarding of bid:

Bid will be made on an all or none basis. The right is reserved in the interest of Oak Ridge High School to reject any or all bids and to waive any minor informality in bids received and to award the contract to a vendor other than the low bidder.

General Specifications of the Book:

(Note to bidder: If more than one price program is available, please indicate options and the prices involved.)

Number of copies: 750

Size of book: 9x12

Number of pages: 264

Printing: Printing of the *Oak Log* will be accomplished by offset lithography in the plant of the printer.

Cover: 4-color process color, staff designed: INCLUDED
Embossed cover: INCLUDED per book over base cost
Grained cover: INCLUDED per book over base cost
Hard copy of actual cover in advance INCLUDED
Lithographed cover: INCLUDED per book over base cost

End sheets: Process color, staff designed end sheets, different front and back INCLUDED

Color: All pages in 4-process color on four forms is to be included.

Paper stock: 100 pound double coat gloss enamel, dull enamel, or matte finish.

Publishing: Pages will be submitted online, using company program.

Please detail corrections costs.

**PAGES MAY BE UNSUBMITTED WITHIN 24 HOURS AT NO CHARGE.
UNSUBMIT CHARGES \$50 PER PAGE REQUESTED AFTER 24 HOURS**

Page Proofs: Final proofs on cover, end sheets and all pages. Only proofs showing copy and photographs fully stripped into position will be acceptable.

Delivery: The delivery date for the 2023-2024 *Oak Log* will be no later than April 26, 2024.

Base cost for above specifications:

\$45,000 PLUS TAX AND SHIPPING (ESTIMATED AT \$5,400)



FINANCIAL STABILITY

750 COPIES / 264 PAGES

JOSTENS INCLUDES

Size 9 x 12 collegiate size book, custom embossed or full color litho cover with hard proof in advance, 100# gloss or matte paper, custom printing on endsheets, Final proofs on cover, endsheets and all pages. Books will arrive at school by April 26, 2024.

ADDITIONAL INCENTIVES

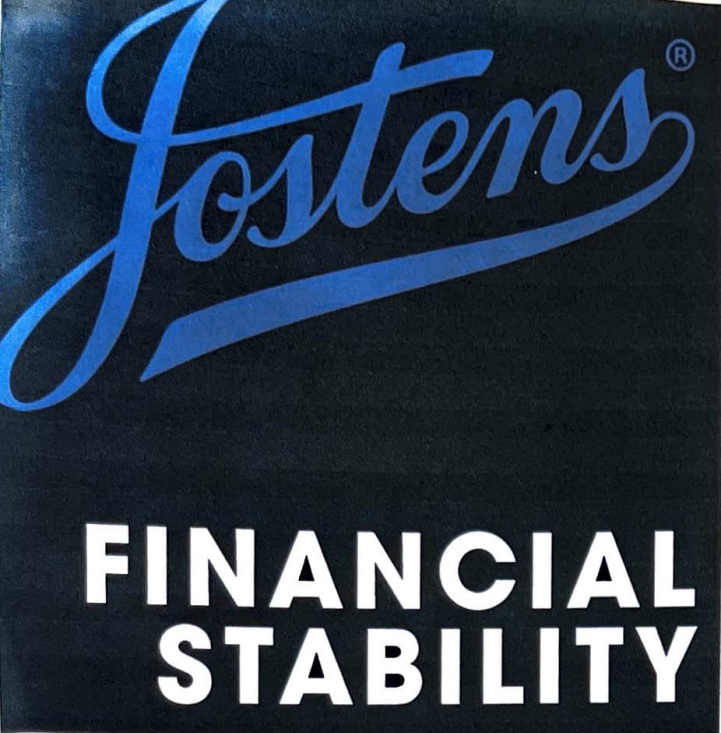
\$5,000 toward branding and climate and culture resources.
\$1,000 technology credit on the 2023-2024 yearbook invoice

Price	\$45,000
Est. Shipping	\$900
Est. Tax	\$4,500

SAMPLE BUDGET

200 Books @ \$70	\$14,000
320 Books @ \$75	\$24,000
200 Books @ \$80	\$16,000
30 Books @ \$55	\$1,650
Recognition Ads	\$10,000
Total Income	\$65,650

YEARBOOK SURPLUS \$15,250



GUARANTEED PROFIT RIDER

To enable consistent budgeting, each year of the contract, we guarantee a profit. We work with you each year to determine the appropriate number of yearbooks to order. You'll NEVER have to worry about the budget again.

JOSTENS SIGNING BONUS DEADLINE IS 5.1.23 / CHOOSE ONE

- a. Free registration and 1/2 hotel for Jostens Adviser University
- b. 5 scholarships to Jostens summer yearbook workshop
- c. 2023 supplement, 16-pages, full color

ADDITIONAL INCENTIVES

\$5,000 toward branding or climate and culture resources.
\$1,000 technology credit on the 2023-2024 yearbook invoice



Oak Ridge Schools

Business Office

Telephone (865)425-9004
Fax: (865)425-9060

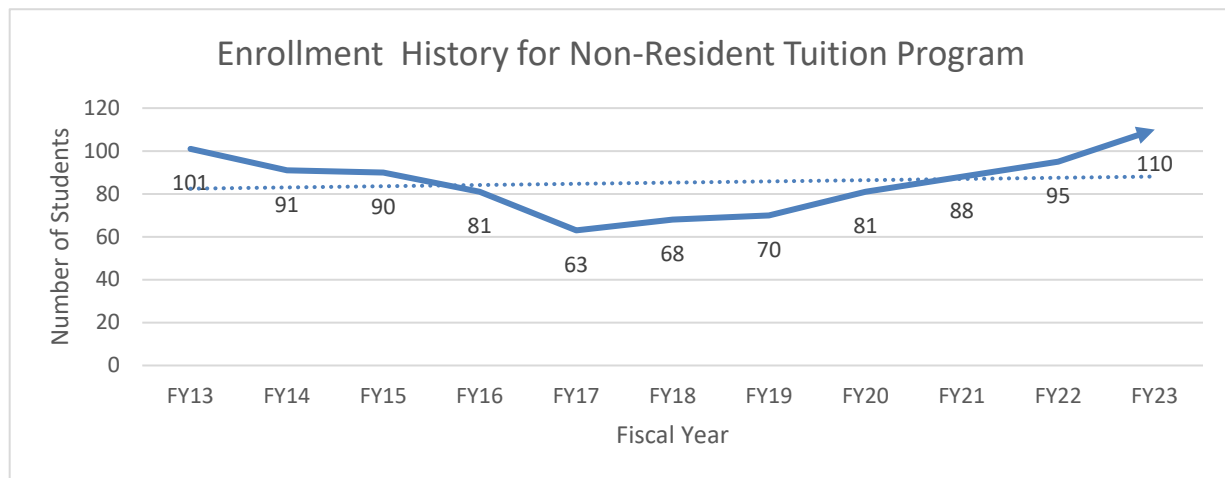
Memorandum

To: Dr. Bruce Borchers, Superintendent
From: Jenifer Van Dyke, Finance Director *JVD*
Date: March 10, 2023
Re: Tuition Rates for 2023-2024 School Year

Board Policy 6.204 requires students who are not legal residents of Oak Ridge to pay tuition as approved annually by the Board of Education. A copy of the proposed tuition rates for the 2023-24 school year is attached. Non-resident tuition availability for FY24 will be determined by actual enrollment of resident students and capacity at each school.

The Non-Resident Tuition Statistics for 2022-23 School Year are as follows:

- **Total Tuition Students** 110
- **Tuition Revenue** \$345,475
- **Percentage by County:** 36% Anderson County; 21% Roane County; 36% Knox County; and 7% Other Tennessee Counties
- **Enrollment by Grade:** 63% Grades 7-12; 37% Grades K-6



Attachment: 2023-24 Tuition Rates



Oak Ridge Schools

Non-Resident Tuition Rates

2023-2024 School Year

		FY 2023	FY 2024
Anderson County Residents	Grades K-12	\$3,794	\$3,721
Roane County Residents	Grades K-12	\$3,794	\$3,721
Other Tennessee County Residents	Grades K-12	\$7,761	\$8,084
Out of State Residents	Grades K-12	\$13,221	\$13,718

**Please refer to Board Policy 6.204 for information relating to employees and non-resident tuition rates.

Non-resident tuition rates - Calculation Details

Non-resident tuition rates for each school year for residents of **Roane and Anderson Counties** are calculated by adding prior year revenues received from the City of Oak Ridge, Federal Funds for Maintenance and Operations, and current non-tax revenue, and dividing this total by the ADM for the prior year. The difference between the per pupil amount contributed to Oak Ridge Schools by Anderson and Roane Counties is added to the tuition rate for the county contributing the lesser amount.

Tuition rates for residents of **Tennessee outside of Anderson and Roane Counties** are calculated by adding prior year revenues received from Roane and Anderson Counties, the City of Oak Ridge, Federal Funds for Maintenance and Operations, and current tax revenue, and dividing this total by the ADM for the prior year.

Tuition for **out-of-state residents** is calculated THE SAME AS ABOVE EXCEPT THAT THE PRIOR YEAR BALANCE AND THE State revenue received by the Oak Ridge Schools is added to the total, prior to dividing by the ADM for the prior year.



MEMORANDUM

Dr. Kelly Williams

Executive Director, Office of Teaching and Learning

TO: Board of Education

DATE: 3/20/23

SUBJECT: Item for Action: Math and CCTE Textbook Adoption

Following a comprehensive review, the Math textbook adoption committee recommends titles on the attached document for the 2023-2029 instructional years.

Based on historical textbook adoption cycles, CCTE teachers were to be adopting texts for the following subject areas in the past two years. Because TDOE only recommended texts for ELA last year, and math this year, CCTE staff met as curricular teams to determine whether the current resources will sustain instruction until the next official TDOE CCTE adoption cycle. Titles adopted in the last A/B cycles are nearing expiration. Health Science also has new DE course offerings since the last A/B adoption cycles.

Textbooks for both content areas will be purchased using a combination of local FY24 textbooks and federal grant funds.

Math has not had a textbook adoption cycle since 2016. In the time since, in order to more closely align with state standards and to improve student achievement in mathematics, we have had the opportunity to pilot different curricula. The time spent piloting has informed our decisions for curriculum selection this adoption cycle.

Section B - Math

Name	Endorsement Code	TN Teaching Certificate #	# Years Experience	School	e-mail address
Amanda Fitch	499	590028	8/9/13	Glenwood-2	adfitch@ortn.edu
Kolbi Sherrod	499	556749	7/24/17	Glenwood-4	klsherrod@ortn.edu
Carol Lawson	499	536375	8/10/09	Woodland-1	ctlawson@ortn.edu
Stacy Donald	401,442	277376	8/10/09	Woodland-3	sdonald@ortn.edu
Cherie Tan	499,442	292182	7/19/21	Willow Brook-4	catan@ortn.edu
Marti Overton	101	260192	7/12/05	Willow Brook-1	moverton@ortn.edu
Julia Cureton	419,467,499	574599	8/8/11	Linden-K	jhcureton@ortn.edu
Emily Warren	440,499	570908	7/19/21	Linden-3	ehwarren@ortn.edu
Emily Ott	402	248910	8/7/06	Robertsville-5	edott@ortn.edu
Molly Bradburn	402,442	217647	7/19/21	Jefferson-5	msbradburn@ortn.edu
David Tracey	413	226588	7/25/16	Jefferson-8	djtracey@ortn.edu
Amy Fuqua	401	233836	8/6/07	Robertsville-6	afuqua@ortn.edu
Deanna Pickel	413,416	608876	8/5/13	ORHS	dlpickel@ortn.edu
Jessica Williams	413	521315	8/11/08	ORHS	jkwilliams@ortn.edu
Thomas Froning	413	192300	8/17/98	ORHS	tfroning@ortn.edu
Julianne Fowler	413	516262	7/20/20	ORHS	jhfowler@ortn.edu

Parent Review Member: Dr. Alicia Lafoon

Grade Band	Course	Title of resource	Publisher of resource	ISBN	QTY	Cost Per Student	Total Cost for 6 Years	Selected from approved list? Yes/No
Elementary K-5	Math	OUR K5 MATH TN GK STDNT CRS	Open Up Resources	9781638426509	1830	35.00	57645.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G1 STDNT CRS	Open Up Resources	9781638426516	1390	35.00	43785.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G2 STDNT CRS	Open Up Resources	9781638426523	2710	35.00	85365.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G3 STDNT CRS	Open Up Resources	9781638426530	1960	35.00	61740.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G4 STDNT CRS	Open Up Resources	9781638426547	2980	35.00	93870.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G5 STDNT CRS	Open Up Resources	9781638426554	1240	35.00	39060.00	Yes
Elementary K-5	Math	OUR K5 MATH TN GK TCHR CRS	Open Up Resources	9781638426561	22	150.00	3300.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G1 TCHR CRS	Open Up Resources	9781638426578	22	150.00	3300.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G2 TCHR CRS	Open Up Resources	9781638426585	22	150.00	3300.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G3 TCHR CRS	Open Up Resources	9781638426592	22	150.00	3300.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G4 TCHR CRS	Open Up Resources	9781638426608	22	150.00	3300.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G5 TCHR CRS	Open Up Resources	9781638426615	6	150.00	900.00	Yes
Elementary K-5	Math	OUR K5 MATH TN G3 STDNT CRS	Open Up Resources	9781638426530	730	30.00	16133.00	Yes

Elementary K-5	Math	KIDDOM OUR TN MATH G3 SDNT	Open Up Resources	KDTNK5MTHSDN TG3	730	27.50	16133.00	Yes
Elementary K-5	Math	KIDDOM OUR TN MATH G3 TCHR	Open Up Resources	KDTNK5MTHTCH RG3	23	0.00	0.00	Yes
Elementary K-5	Math	KIDDOM OUR TN MATH G5 SDNT	Open Up Resources	KDTNK5MTHSDN TG5	1250	27.50	30937.50	Yes
Elementary K-5	Math	KIDDOM OUR TN MATH G5 TCHR	Open Up Resources	KDTNK5MTHTCH RG5	6	0.00	0.00	Yes
Middle School Grade 6	Math	Amplify Math G6 Teacher Blended Package	Amplify	978-1-63643-912-9	6	81.48	488.88	Yes
Middle School Grade 6	Math	Amplify Math Tennessee G6 Student Blended Package	Amplify	978-1-63643-888-7	310	145.00	44950.00	Yes
Middle School Grade 7	Math	Amplify Math G7 Teacher Blended Package	Amplify	978-1-63643-918-1	6	81.48	488.88	Yes
Middle School Grade 7	Math	Amplify Math Tennessee G7 Student Blended Package	Amplify	978-1-63643-894-8	310	145.00	44950.00	Yes
Middle School Grade 8	Math	Amplify Math G8 Teacher Blended Package	Amplify	978-1-63643-924-2	3	81.48	488.88	Yes
Middle School Grade 8	Math	Amplify Math Tennessee G8 Student Blended Package	Amplify	978-1-63643-900-6	310	145.00	44950.00	Yes
Middle School Algebra I	Math	Amplify Math Tennessee Alg1 Teacher Blended Package	Amplify	978-1-63643-930-3	4	183.33	733.32	Yes
Middle School Algebra I	Math	Amplify Math Tennessee Alg1 Student Blended Package	Amplify	978-1-63643-906-8	140	145.00	20000.00	Yes
Middle School Desmos	Math	Desmos Math Student License - G6-8, Alg1	Amplify	FREE STUDENT LICENSE	1070	0.00	0.00	Yes

Middle School Professional Development	Math	Professional Development	Amplify	Professional Development	4	3200.00	12800.00	Yes
High School 9-12	Algebra I	OUR HS MATH TN ALG 1 STDNT CRS	Open Up Resources/Kiddom	9781638426691	10	50.00	500.00	Yes
High School 9-12	Algebra I	OUR HS MATH TN ALG 1 TCHR CRS	Open Up Resources/Kiddom	9781638426721	10	225.00	2250.00	Yes
High School 9-12	Algebra I	KIDDOM OUR TN HS MATH TRAD ALG I SDNT	Open Up Resources/Kiddom	KDTNHSMTHTRA DSDNTALI	2000	57.50	49500.00	Yes
High School 9-12	Algebra I	KIDDOM OUR TN HS MATH TRAD ALG I TCHR	Open Up Resources/Kiddom	KDTNHSMTHTRA DTCHRALI	10	0.00	0.00	Yes
High School 9-12	Geometry	OUR HS MATH TN GEOM TCHR CRS	Open Up Resources/Kiddom	9781638426738	10	225.00	2250.00	Yes
High School 9-12	Geometry	OUR HS MATH TN GEOM STDNT CRS	Open Up Resources/Kiddom	9781638426707	10	50.00	500.00	Yes
High School 9-12	Geometry	KIDDOM OUR TN HS MATH TRAD GEO SDNT	Open Up Resources/Kiddom	KDTNHSMTHTRA DSDNTGEO	2000	27.50	49500.00	Yes
High School 9-12	Geometry	KIDDOM OUR TN HS MATH TRAD GEO TCHR	Open Up Resources/Kiddom	KDTNHSMTHTRA DTCHRGEO	10	0.00	0.00	Yes
High School 9-12	Algebra II	KIDDOM OUR TN HS MATH TRAD ALG II SDNT	Open Up Resources/Kiddom	KDTNHSMTHTRA DSDNTALII	2000	27.50	49500.00	Yes
High School 9-12	Algebra II	KIDDOM OUR TN HS MATH TRAD ALG II TCHR	Open Up Resources/Kiddom	KDTNHSMTHTRA DTCHRALII	10	0.00	0.00	Yes
High School 9-12	Algebra II	OUR HS MATH TN ALG 2 STDNT CRS	Open Up Resources/Kiddom	9781638426714	10	50.00	500.00	Yes
High School 9-12	Algebra II	OUR HS MATH TN ALG 2 TCHR CRS	Open Up Resources/Kiddom	9781638426745	10	225.00	2250.00	Yes

High School 9-12	Precalculus	Keep Current						NA
High School 9-12	Applied Math Concepts	Keep Current Book						NA
High School 9-12	AP Statistics & DE Stats	The Practice of Statistics 6 th Edition	BFW	9781319269296	90	\$198.96	18,801.72	Yes
High School 9-12	DE Differential Equations	Differential Equations and Boundary Value Problems: Computing and Modeling 6 th Edition	Pearson	9780137540129				Yes
High School 9-12	DE Linear Algebra	Linear Algebra and Its Applications, 6 th edition	Pearson	9780135851258				Yes
High School 9-12	DE Multivariable Calculus	Multivariable Calculus Stewart 9E	Cengage	9780357042922	30	\$217.50	12,387.37	NA
High School 9-12	AP Calculus AB/BC	Calculus for AP: A Complete Course	Cengage	9781337282765	30	\$167.75		Yes
GRAND TOTAL FOR ALL SIX YEARS							819,824.60	

Based on historical textbook adoption cycles, CTE teachers were to be adopting texts for the following subject areas in the past two years. Because TDOE only recommended texts for ELA last year, and math this year, we simply met as curricular teams to determine whether the current resources will sustain us until the next official TDOE CTE adoption cycle. Titles adopted in the last A/B cycles are nearing expiration, so we are being proactive. Health Science also has new DE course offerings since the last A/B adoption cycles.

Section A - Information Technology (Keyboarding/Computer Apps) 2016 - 2022

Section B - STEM, Health Science, Transportation, Distribution & Logistics, Architecture & Construction - 2017 – 2023

Name	Endorsement Code	TN Teaching Certificate #	# Years Experience	School	e-mail address
Chris Jaeger	420, 470	000177314	24	JMS	cjaeger@ortn.edu
John James Mitchell	420, 474, 475	000552696	12	JMS	jjmitchell@ortn.edu
James Eric Mason	705	000702067	6	ORHS	jmason@ortn.edu
Jessica Pointer	720	000727255	2	ORHS	Jbpointer@ortn.edu
Kristy Hutson	126, 440, 474, 475, 499, 442	000568948	10	ORHS	Kmhutson@ortn.edu
Patrick LaDue	770, 772	000720366	7	ORHS	pladue@ortn.edu
Samuel Todd Livesay	070	000228978	35	ORHS	tlivesay@ortn.edu
Sonya Minarik	577	000635968	7	ORHS	srminarik@ortn.edu
Teresa Ledden	32, 33, 35, 36, 37, 39, 56, 201, 203	000235977	33	ORHS	Tledden@ortn.edu
Bryson Leftwich	122, 123,	000705656	6	RMS	blleftwich@ortn.edu
Rebecca Hope Humphrey	030, 031, 032, 035, 039, 080, 203	000209705	28	RMS	hhumphrey@ortn.edu
William Manning	157, 474, 475	000598814	9	RMS	Wemanning@ortn.edu

Parent Review Members: Tara Kneiser and Joy Bonamarte

Career Cluster	Course	Title of resource	Publisher of resource	ISBN	QTY	Cost Per Student	Total Cost for 6 Years	Selected from approved list? Yes/No
Advanced Manufacturing/ Architecture & Construction	Welding I, II, III	BOHNART WELDING: PRINCIPLES AND PRACTICES 2012 4	McGraw-Hill	ISBN 13: 9780073373713	0	\$0.00	\$0.00	Yes. We adopted this resource in the last Section A cycle. We will continue to use this as a primary text for this course.
	Welding, I, II, III	Welding and Metal Fabrication	Cengage Learning	ISBN-13: 978 1418013745	0	\$0.00	\$0.00	Yes. We adopted this resource in the last Section A cycle. We will continue to use this as a primary text for this course until the next official TDOE CCTE adoption.
	Welding, III, IV	Welding Principles and Applications 8th edition	Cengage Learning	ISBN-13: 978 1305494695	0	\$0.00	\$0.00	Yes. We adopted this resource in the last Section A cycle. We will continue to use this as a primary text for this course until the next official TDOE CCTE adoption.
	Welding I - IV	Shielded Metal Arc Welding Basics Complete Course with DVD	Hobart Institute	DV01.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks
	Welding I - IV	Shielded Metal Arc Welding - Structural	Hobart Institute	DV02.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks
	Welding I - IV	Shielded Metal Arc Welding - Pre-Pipe	Hobart Institute	DV05.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks
	Welding I - IV	Gas Metal Arc Welding Basic	Hobart Institute	DV10.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks
	Welding I - IV	Gas Metal Arc Welding Advanced	Hobart Institute	DV11.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks

	Welding I - IV	Flux Cored Arc Welding	Hobart Institute	DV12.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks
	Welding I - IV	Gas Tungsten Arc Welding Basic	Hobart Institute	DV20.0	1	\$1,125.00	\$1,125.00	Supplemental Resource DVD, Instructor Guides, Test Banks
							\$0.00	
Business	Keyboarding 5-6	SAM Platform	Cengage Learning		0	\$0.00	\$0.00	Yes. We renewed this resource in FY22 the last Section A cycle. We will continue to use this as a primary text for this course until the next official TDOE CCTE adoption.
	Intro Computers 7-8	Business and IT Center 21	Applied Educational Systems (AES)		1	\$8,388.00	\$8,388.00	Supplemental Resource
	Computer Applications 9-10	SAM Platform	Cengage Learning		0		\$0.00	Yes. We renewed this resource in FY22 the last Section A cycle. We will continue to use this as a primary text for this course until the next official TDOE CCTE adoption.
Career Exploration	All Career Exploration including Aviation and Coding	Rocket Drones Aviation Career Exploration; Defined Learning STEM and Career Exploration PBLs in Clever.	Rocket Drones and Defined Learning		0		\$0.00	Defined Careers Provided by TSIN and Rocket Drones Career Exploration approved by TDOE through a grant.
Health Science	Intro to Health Science Medical Therapeutics Rehabilitation Careers	DHO Health Science Simmers/Simmers-Nartker/Simmers-Kobelak/Fuller 9th Edition [K12, 2022]	Cengage	9780357419991 / 0357419995	50	\$152.00	\$7,600.00	Yes. We adopted this resource in the last Section B cycle. We will continue to use this as a primary text for this course until the next official TDOE CCTE adoption.

We hereby certify that we have returned to the office of the superintendent all the samples of textbooks submitted to us. Signatures of members of the Local Selecting Committee for this subject: *No samples were received for CTE in FY24.*

1 _____ 2 _____ 3 _____

4 _____ 5 _____

Oath to Be Administered to Members of the Local Textbook Committee

"I do hereby declare that I am not now directly or indirectly financially interested in, or employed by, any textbook publisher or agency, and that I will not become directly or indirectly financially interested in any of the proposed contracts, nor in any book, nor in any publishing concern handling or offering any books or other publications to the Committee, of which I am a member, for listing and adoption, and I do hereby promise that I will act honestly, faithfully, and conscientiously, and in all respects will discharge my duty as a member of the Committee to the best of my skill and ability."

1 *[Signature]* 2 *[Signature]* 3 *[Signature]*
4 *[Signature]* 5 _____

*Complete one (1) form for each local adoption committee.

2 *[Signature]* 3 *[Signature]*
4 *[Signature]* 5 _____

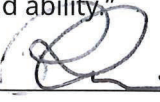

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1  _____ 2 *Jonyu Minairi* _____ 3  _____

4  _____ 5 *James M. ...* _____ 6  _____

7.  _____

*Complete one (1) form for each local adoption committee.

8. *Deresa Ledder* _____

FOURTH MODIFICATION TO CONTRACT OF EMPLOYMENT

Between
The Board of Education of Oak Ridge, Tennessee
And
Bruce T. Borchers, Ph.D.

Indemnification. The Board of Education agrees to indemnify and hold the Superintendent harmless from any expense or liability the Superintendent may incur, in the Superintendent's individual capacity or as an agent and employee of the School District, as the result of claims, demands, suits, actions, and other legal proceedings asserted against the Superintendent and arising out of actions taken within the scope of the Superintendent's authority and employment duties to the extent permitted by law. The Board's obligation to indemnify the Superintendent shall not exist relative to violations of criminal law, improper personal gain, or willful misconduct. Appropriate liability insurance coverage shall be provided, at School District expense, for the benefit of the Superintendent. In no event will individual Board members be personally liable for indemnifying the Superintendent under the provisions of this paragraph. If a conflict exists between the legal position of the Superintendent and the legal position of the School District, the Superintendent may, with the consent of the Board of Education, engage separate counsel for the Superintendent's defense. In that event, the School District will pay all attorneys' fees and other expenses incurred for defense of the Superintendent. Nothing in this provision shall be construed to require the school system to provide legal counsel to the Superintendent or to indemnify the Superintendent for any costs or expenses that arise from any dispute between the Board and the Superintendent concerning or related to the Contract.

The parties acknowledge by their signature that this Fourth Modification to Contract of Employment replaces and/or supersedes any like terms or clauses as to indemnification previously

found in the contract of employment or any of its prior Modifications from the effective date of this Fourth Modification moving forward.

Board of Education of Oak Ridge, Tennessee

By: _____
Keys Fillauer, Chairman

Attest:

Laura McLean, Vice Chairman

Bruce T. Borchers, Ph.D., Superintendent

This Fourth Modification to the original Contract of Employment between the Board of Education of Oak Ridge, Tennessee and Bruce T. Borchers, Ph.D., dated April 15, 2013, was approved by vote of the Board of Education of Oak Ridge at a public meeting duly held on the 27th day of March 2023 and has been made a part of the Minutes for that meeting.

Keys Fillauer, Chairman

Oak Ridge Schools

6th Attendance Period

March 1, 2023

These numbers reflect the **2022-2023** Skyward Student Management System (Entity) active student enrollment count as of **March 1, 2023**.

The total includes **36** private school and home-schooled students receiving Special Ed services.



Oak Ridge Schools

Enrollment Entity Counts 6th RP 2022-23

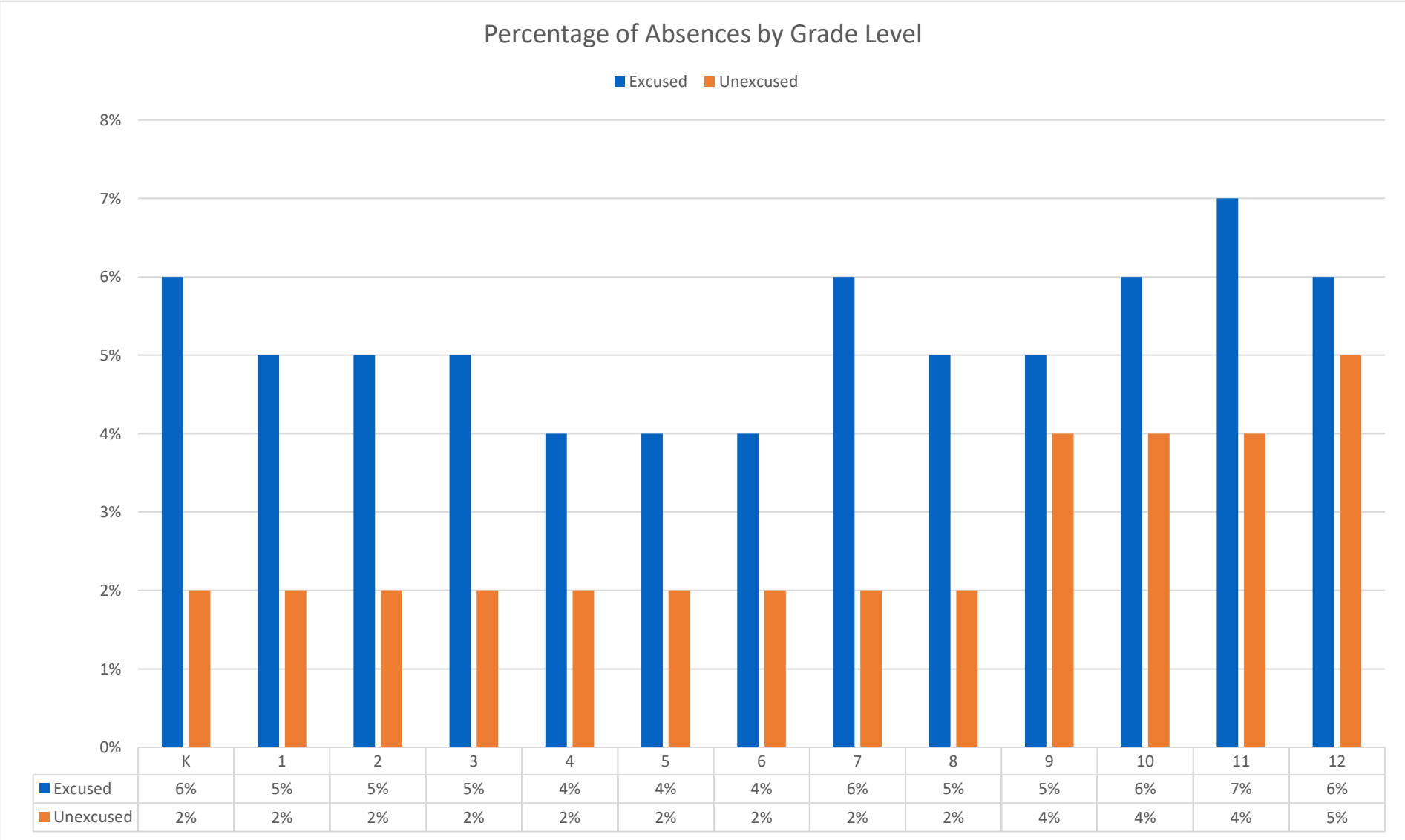
March 1, 2023

School	P3	P4	K	1	2	3	4	5	6	7	8	9	10	11	12	Total PK-12 2022-23	Previous 5th RP 2022-23	Diff
Preschool	89	142														231	228	3
Glenwood			66	70	53	72	74									335	339	-4
Linden			100	101	101	116	124									542	545	-3
Willow Brook			73	89	82	79	75									398	397	1
Woodland			73	93	82	88	78									414	413	1
JMS								160	156	196	203					715	713	2
RMS								163	170	196	174					703	700	3
ORHS												409	405	387	356	1557	1559	-2
Enrollment 2022-23	89	142	312	353	318	355	351	323	326	392	377	409	405	387	356	4895	4894	1
Prev. 5th RP 2022-23	86	142	313	354	322	357	348	323	327	391	372	410	403	389	357	4894		
Difference	3	0	-1	-1	-4	-2	3	0	-1	1	5	-1	2	-2	-1	1		

This report compares the 2022-23 6th RP period enrollment with the 2022-23 5th RP period.

Attendance Graphs

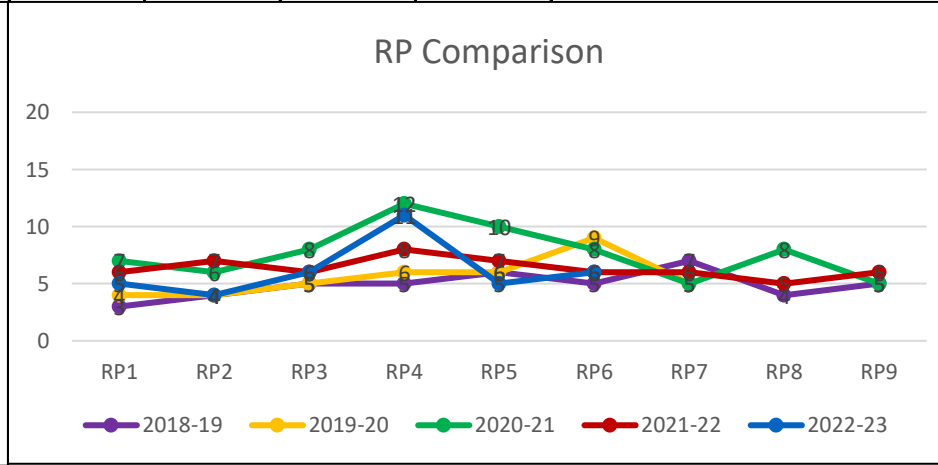
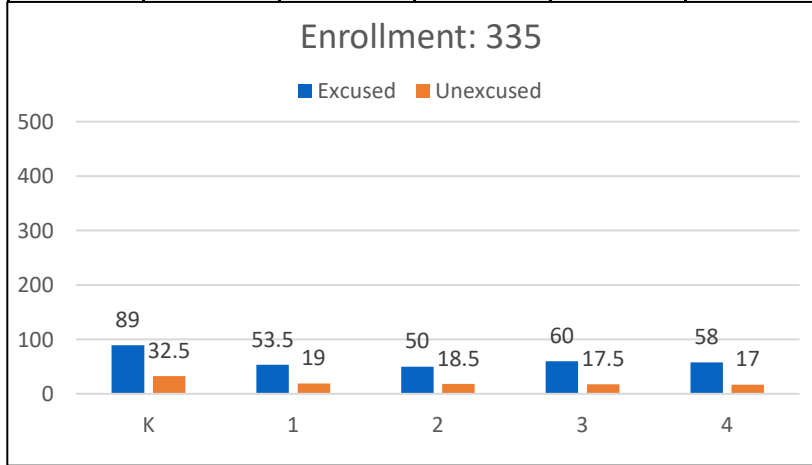
The graphs below display excused and unexcused absence totals, entity counts, and attendance percentages by grade and reporting period.
 The data was compiled using information from attendance detail and summary reports and entity counts reports.
 Reporting Period 6: 1/23/2023-2/17/2023



* Percentages have been rounded to the nearest whole number.

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%	RP2: 4.4%	RP3: 5.5%	RP4: 11%	RP5: 4.7%	RP6: 6.1%			

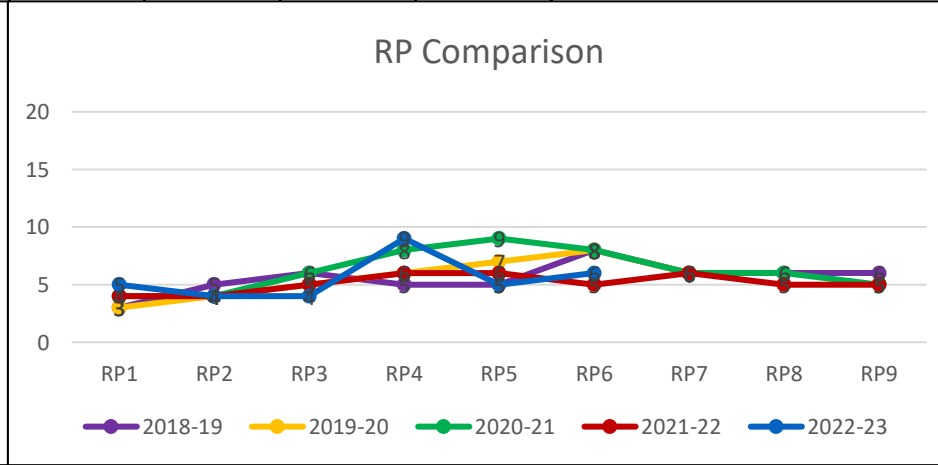
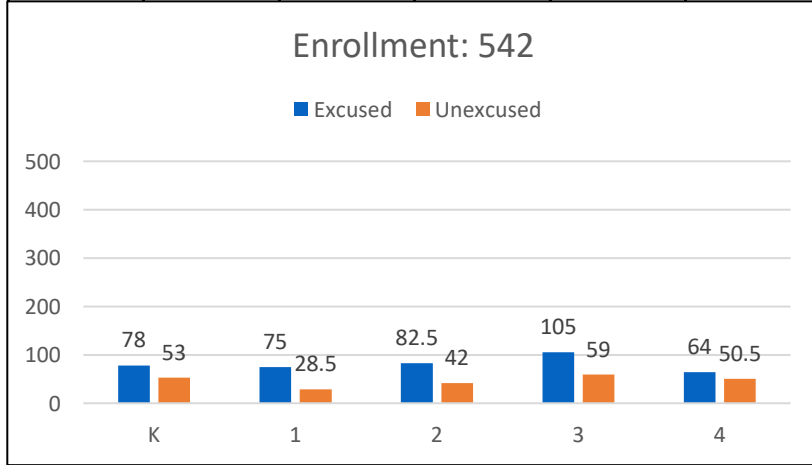
Glenwood



Goal
5.5

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%	RP2: 4%	RP3: 4.4%	RP4: 8.9%	RP5: 5.4%	RP6: 5.8%			

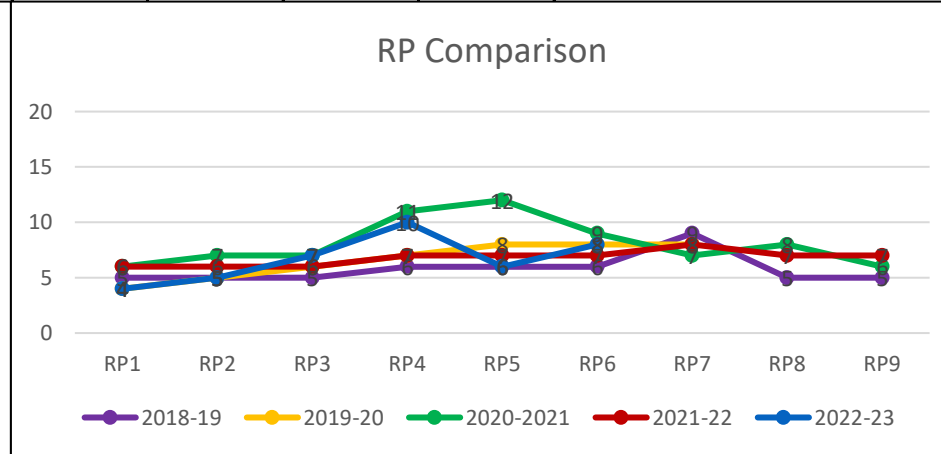
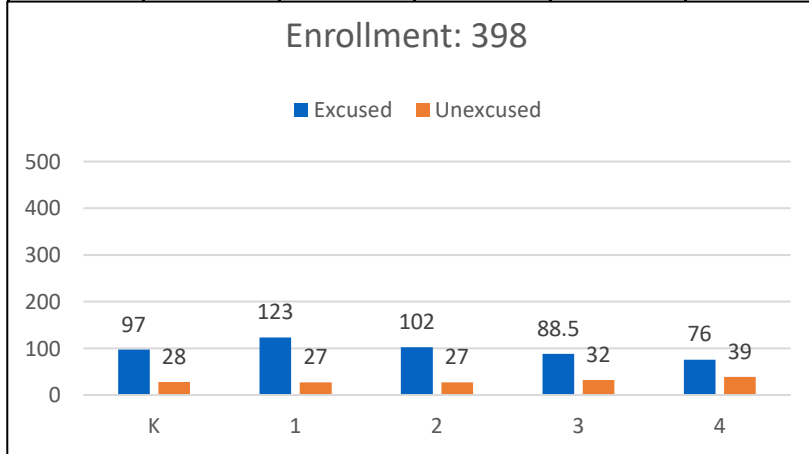
Linden



Goal
5

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%	RP2: 4.7%	RP3: 7%	RP4: 10%	RP5: 6.4%	RP6: 8.1%			

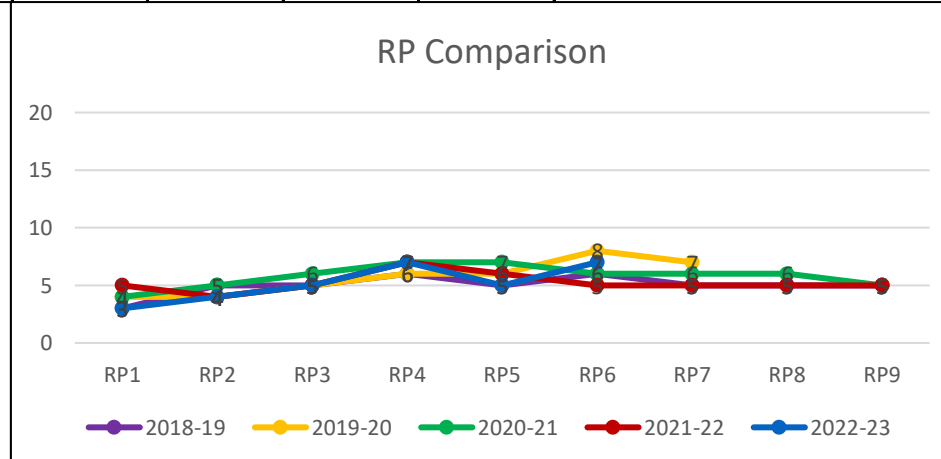
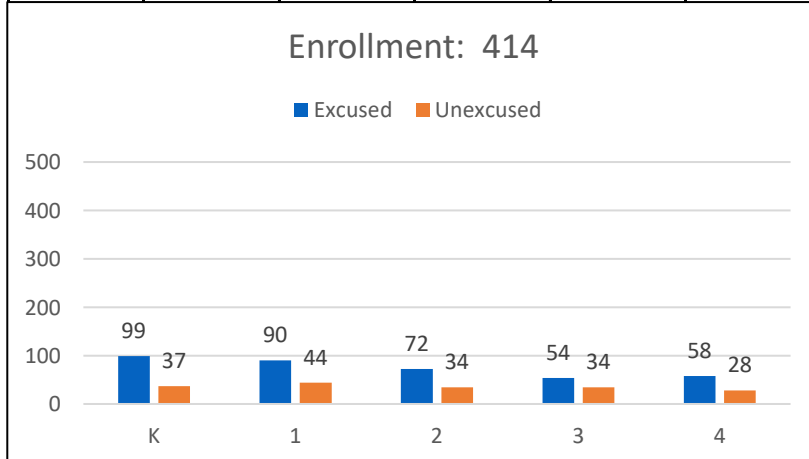
Willow Brook



Goal
6

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%	RP2: 3.7%	RP3: 5.2%	RP4: 6.6%	RP5: 4.5%	RP6: 6.7%			

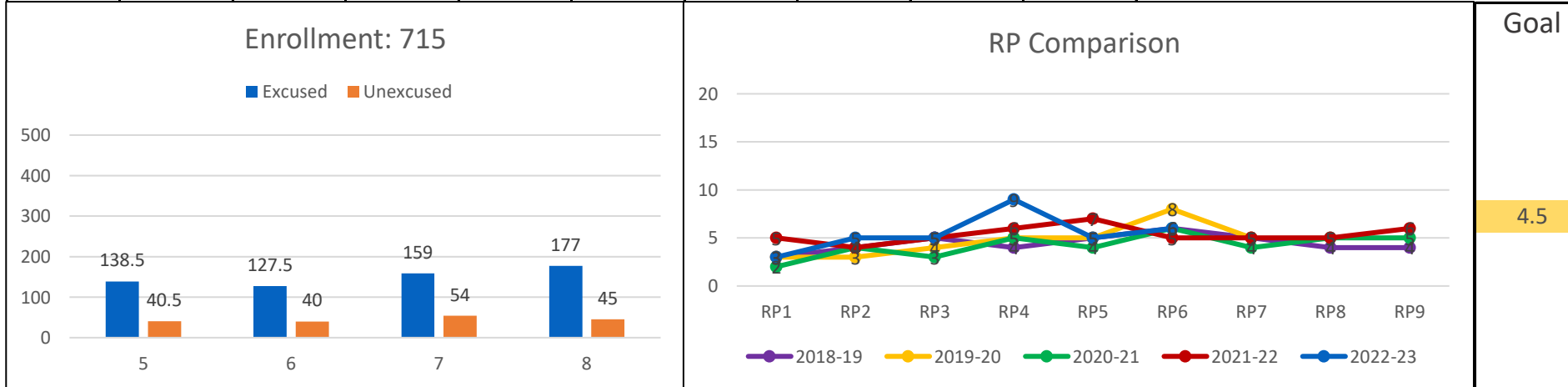
Woodland



Goal
4

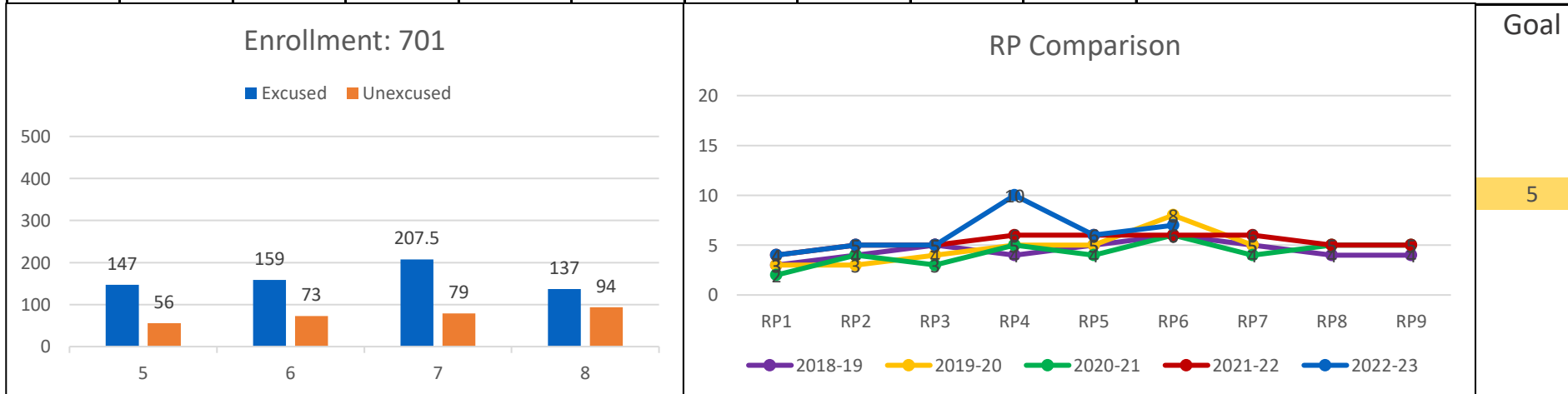
2018-19	RP1: 3%	RP2: 4%	RP3: 5%	RP4: 4%	RP5: 5%	RP6: 6%	RP7: 5%	RP8: 4%	RP9: 4%
2019-20	RP1: 3%	RP2: 3%	RP3: 4%	RP4: 5%	RP5: 4.9%	RP6: 8.4%	RP7: 5.2%	Covid-19	Covid-19
2020-21	RP1: 2.2%	RP2: 4.1%	RP3: 3.4%	RP4: 4.5%	RP5: 3.8%	RP6: 5.7%	RP7: 3.7%	RP8: 5.1%	RP9: 4.7%
2021-22	RP1: 5.1%	RP2: 4.2%	RP3: 4.9%	RP4: 5.9%	RP5: 6.8%	RP6: 5.4%	RP7: 5.3%	RP8: 4.9%	RP9: 6.1%
2022-23	RP1: 3.1%	RP2: 4.6%	RP3: 5%	RP4: 8.7%	RP5: 4.7%	RP6: 5.5%			

Jefferson



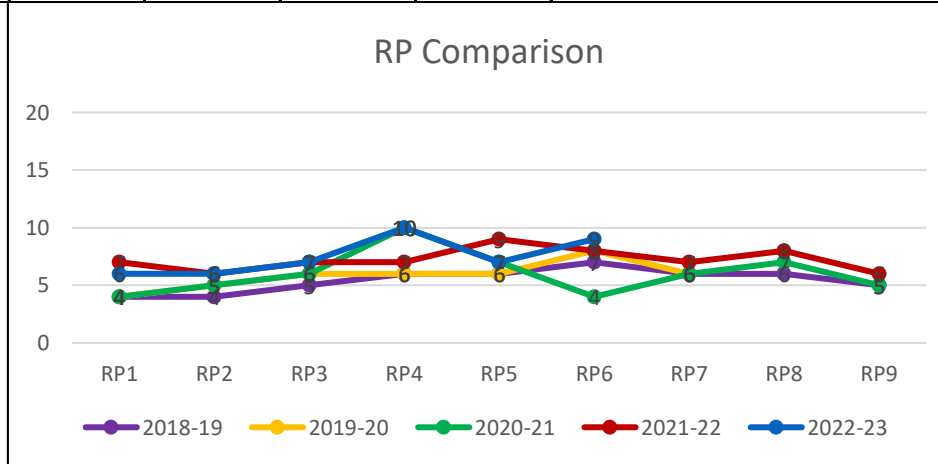
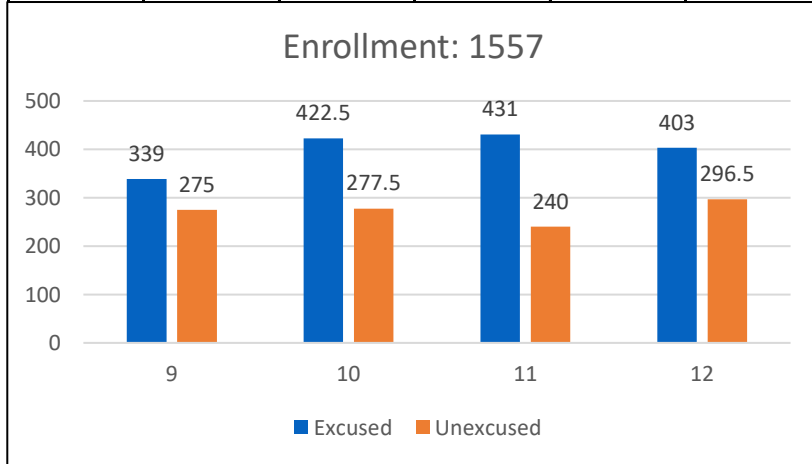
2018-19	RP1: 4%	RP2: 5%	RP3: 6%	RP4: 5%	RP5: 5%	RP6: 8%	RP7: 6%	RP8: 5%	RP9: 6%
2019-20	RP1: 4%	RP2: 4%	RP3: 5%	RP4: 5.7%	RP5: 5.6%	RP6: 7.9%	RP7: 5.7%	Covid-19	Covid-19
2020-21	RP1: 2%	RP2: 2.3%	RP3: 3.4%	RP4: 4%	RP5: 2.7%	RP6: 3.3%	RP7: 2.8%	RP8: 5.6%	RP9: 5.1%
2021-22	RP1: 4.2%	RP2: 4.7%	RP3: 5.4%	RP4: 5.8%	RP5: 5.9%	RP6: 5.5%	RP7: 5.6%	RP8: 5%	RP9: 5.3%
2022-23	RP1: 4.4%	RP2: 4.5%	RP3: 5.4%	RP4: 9.7%	RP5: 6.1%	RP6: 6.8%			

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%	RP2: 6.3%	RP3: 6.6%	RP4: 9.8%	RP5: 6.6%	RP6: 8.7%			

ORHS



Goal
6

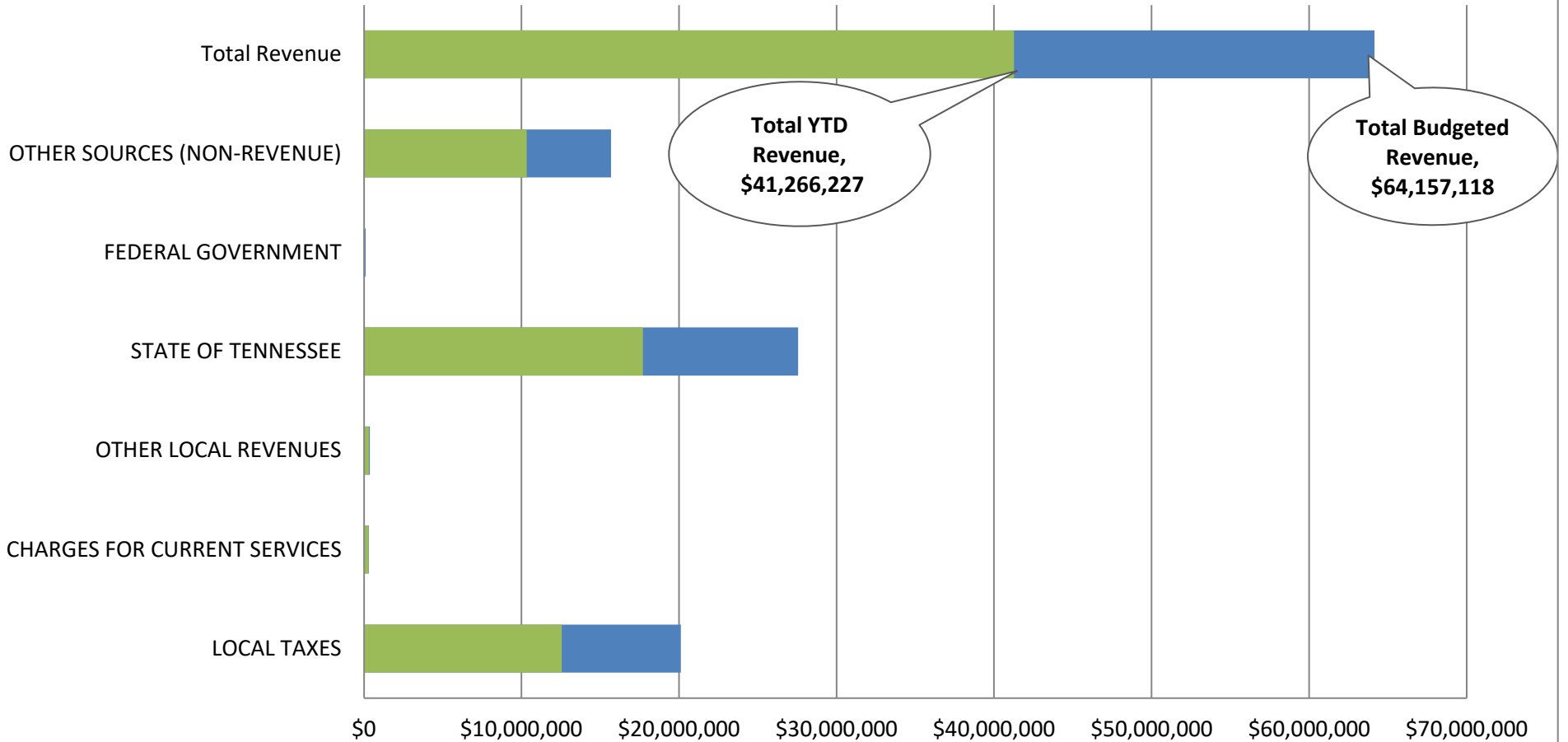
Acct	Acct	2022-23 FYTD Budget	February 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	Encumbered Amount	Unencumbered Budget Remaining
40110	Current Property Tax	12,832,909.00	1,410,377.95	7,530,829.05	58.68%	5,302,079.95		5,302,079.95
40210	Local Option Sales Tax	7,288,185.00	782,845.08	5,034,813.37	69.08%	2,253,371.63		2,253,371.63
40275	Mixed Drink Tax	125.00	18.68	299.46	239.57%	-174.46		-174.46
40280	Mineral Severance Tax	125.00				125.00		125.00
43511	Tuition - Regular Day Students	300,000.00	8,660.02	284,705.37	94.90%	15,294.63		15,294.63
43533	Transportation Fees	2,500.00	1,050.00	3,670.00	146.80%	-1,170.00		-1,170.00
44110	Interest Earned	20,000.00	54,530.21	255,766.46	1,278.83%	-235,766.46		-235,766.46
44120	Lease/Rentals	15,000.00	657.50	6,555.00	43.70%	8,445.00		8,445.00
44170	Miscellaneous Refunds	2,500.00		5,382.04	215.28%	-2,882.04		-2,882.04
44530	Sale of Equipment	35,000.00	148.40	20,396.40	58.28%	14,603.60		14,603.60
44570	Contributions & Gifts	226,835.00	5,000.00	38,975.00	17.18%	187,860.00		187,860.00
44990	Other Local Revenues	75,000.00	13.18	8,484.59	11.31%	66,515.41		66,515.41
46511	Basic Education Program	24,636,000.00	2,477,600.00	17,343,200.00	70.40%	7,292,800.00		7,292,800.00
46515	Early Childhood Education	459,638.78	45,029.88	236,672.29	51.49%	222,966.49		222,966.49
46590	Other State Education Funds	2,095,000.00	5,989.16	57,989.77	2.77%	2,037,010.23		2,037,010.23
46610	Career Ladder Program	90,100.00		49,039.26	54.43%	41,060.74		41,060.74
46980	Other State Grants	245,023.57				245,023.57		245,023.57
46990	Other State Revenues	45,189.00	19,437.97	19,437.97	43.01%	25,751.03		25,751.03
47630	Public Law 874 - Maint/Operat.	25,000.00				25,000.00		25,000.00
47640	ROTC Reimbursement	79,600.00		33,777.52	42.43%	45,822.48		45,822.48
49700	Insurance Recovery	9,425.00		6,925.00	73.47%	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	10,329,308.64	66.67%	5,164,654.36		5,164,654.36
-----	Revenue	64,157,118.35	6,102,521.61	41,266,227.19	64.32%	22,890,891.16		22,890,891.16
=====								
71100	Regular Instruction Prgm	28,753,235.43	2,120,016.54	17,266,810.78	60.05%	11,486,424.65	10,865,894.91	620,529.74
71150	Alternative Instruction Prgm	887,470.54	66,168.47	513,111.59	57.82%	374,358.95	346,286.12	28,072.83
71200	Special Education Prgm	5,009,076.07	324,363.62	2,788,698.55	55.67%	2,220,377.52	1,921,035.25	299,342.27
71300	Career/Technical Education Prg	3,260,166.00	125,057.16	945,967.29	29.02%	2,314,198.71	666,704.58	1,647,494.13
71900	Contingency	670,328.42				670,328.42		670,328.42
72120	Health Services	683,610.28	69,851.04	427,085.52	62.47%	256,524.76	221,498.94	35,025.82
72130	Other Student Support	1,753,854.00	99,982.23	1,053,850.66	60.09%	700,003.34	547,829.95	152,173.39
72210	Regular Inst. Support	3,396,170.72	254,805.57	1,995,040.08	58.74%	1,401,130.64	1,049,640.97	351,489.67
72220	Special Education Support	810,552.29	60,461.54	492,948.18	60.82%	317,604.11	297,312.99	20,291.12
72230	Career & Technical Prg Support	160,695.00	7,352.92	70,219.27	43.70%	90,475.73	80,352.55	10,123.18
72250	Technology Services	2,701,152.00	227,102.46	1,768,448.94	65.47%	932,703.06	697,085.23	235,617.83
72290	Communications	189,240.00	7,408.16	83,515.74	44.13%	105,724.26	35,268.89	70,455.37
72310	Board of Education	1,138,493.00	61,503.12	723,256.95	63.53%	415,236.05	5,410.17	409,825.88

Acct	Acct	2022-23 FYTD Budget	February 2022-23 Monthly Activity	2022-23 Year-To-Date	2022-23 Percent of Budget	2022-23 Variance from Bud	2022-23 Encumbered Amount	Unencumbered Budget Remaining
72320	Director of Schools	380,737.00	27,450.75	243,970.28	64.08%	136,766.72	120,720.39	16,046.33
72410	Office of the Principal	4,147,007.13	315,058.69	2,696,725.25	65.03%	1,450,281.88	1,401,240.37	49,041.51
72510	Fiscal Services	946,730.00	69,911.16	623,027.17	65.81%	323,702.83	289,599.21	34,103.62
72520	Human Resources/ Personnel	456,101.00	31,187.45	291,161.17	63.84%	164,939.83	129,999.97	34,939.86
72610	Operation of Plant	4,570,050.28	349,858.10	2,952,146.60	64.60%	1,617,903.68	804,069.85	813,833.83
72620	Maintenance of Plant	1,927,577.00	141,324.19	1,297,396.28	67.31%	630,180.72	569,715.95	60,464.77
72710	Transportation	1,716,795.00	238,538.52	945,059.95	55.05%	771,735.05		771,735.05
73400	Early Childhood Education	459,638.78	33,639.82	270,312.11	58.81%	189,326.67	190,339.24	-1,012.57
73401	Pre-K General Fund	749,282.00	79,522.34	481,479.72	64.26%	267,802.28	210,957.59	56,844.69
76100	Regular Capital Outlay	1,911,201.41	176,094.30	737,883.89	38.61%	1,173,317.52	432,066.57	741,250.95
82130	Education Principal on Debt	6,809.00		5,920.87	86.96%	888.13		888.13
82230	Education Interest on Debt	191.00		166.09	86.96%	24.91		24.91
99100	Transfers Out	79,501.00				79,501.00		79,501.00
-----	Expense	66,765,664.35	4,886,658.15	38,674,202.93	57.93%	28,091,461.42	20,883,029.69	7,208,431.73
-----	General Purpose School Fund	-2,608,546.00	1,215,863.46	2,592,024.26	61.06%	-5,200,570.26	-20,883,029.69	15,682,459.43
	Grand Revenue Totals	64,157,118.35	6,102,521.61	41,266,227.19	64.32%	22,890,891.16		22,890,891.16
	Grand Expense Totals	66,765,664.35	4,886,658.15	38,674,202.93	57.93%	28,091,461.42	20,883,029.69	7,208,431.73
	Grand Totals	2,608,546.00	1,215,863.46	2,592,024.26	-99.37%	5,200,570.26	20,883,029.69	15,682,459.43
		Loss	Profit	Profit		Loss	Loss	Profit

Number of Accounts: 1327

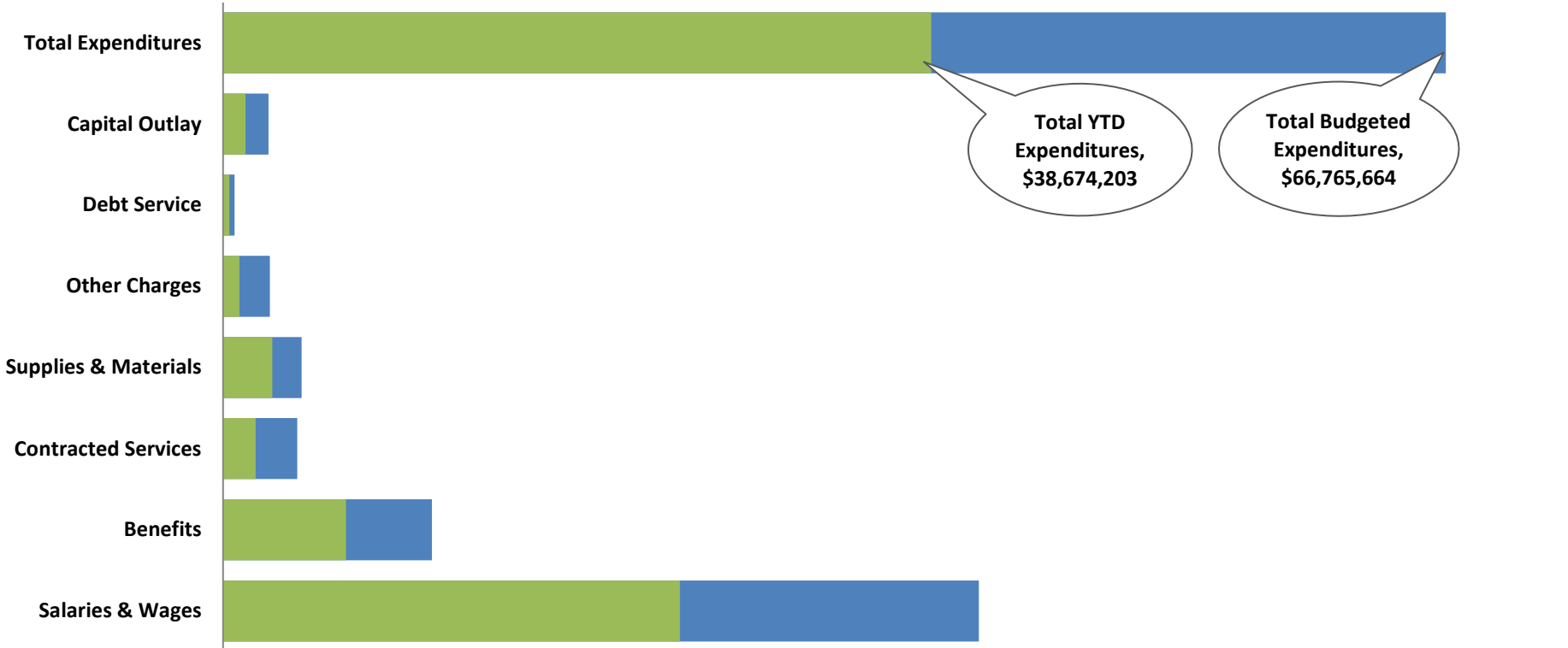
***** End of report *****

General Fund Revenue Budget to Actual Summary - February, 2023



	LOCAL TAXES	CHARGES FOR CURRENT SERVICES	OTHER LOCAL REVENUES	STATE OF TENNESSEE	FEDERAL GOVERNMENT	OTHER SOURCES (NON-REVENUE)	Total Revenue
■ Percent of Budget	62.45%	95.33%	89.64%	64.22%	32.29%	65.91%	64.32%
■ Year-To-Date	12,565,941.88	288,375.37	335,559.49	17,706,339.29	33,777.52	10,336,233.64	\$41,266,227
■ FYTD Budget	20,121,344.00	302,500.00	374,335.00	27,570,951.35	104,600.00	15,683,388.00	\$64,157,118

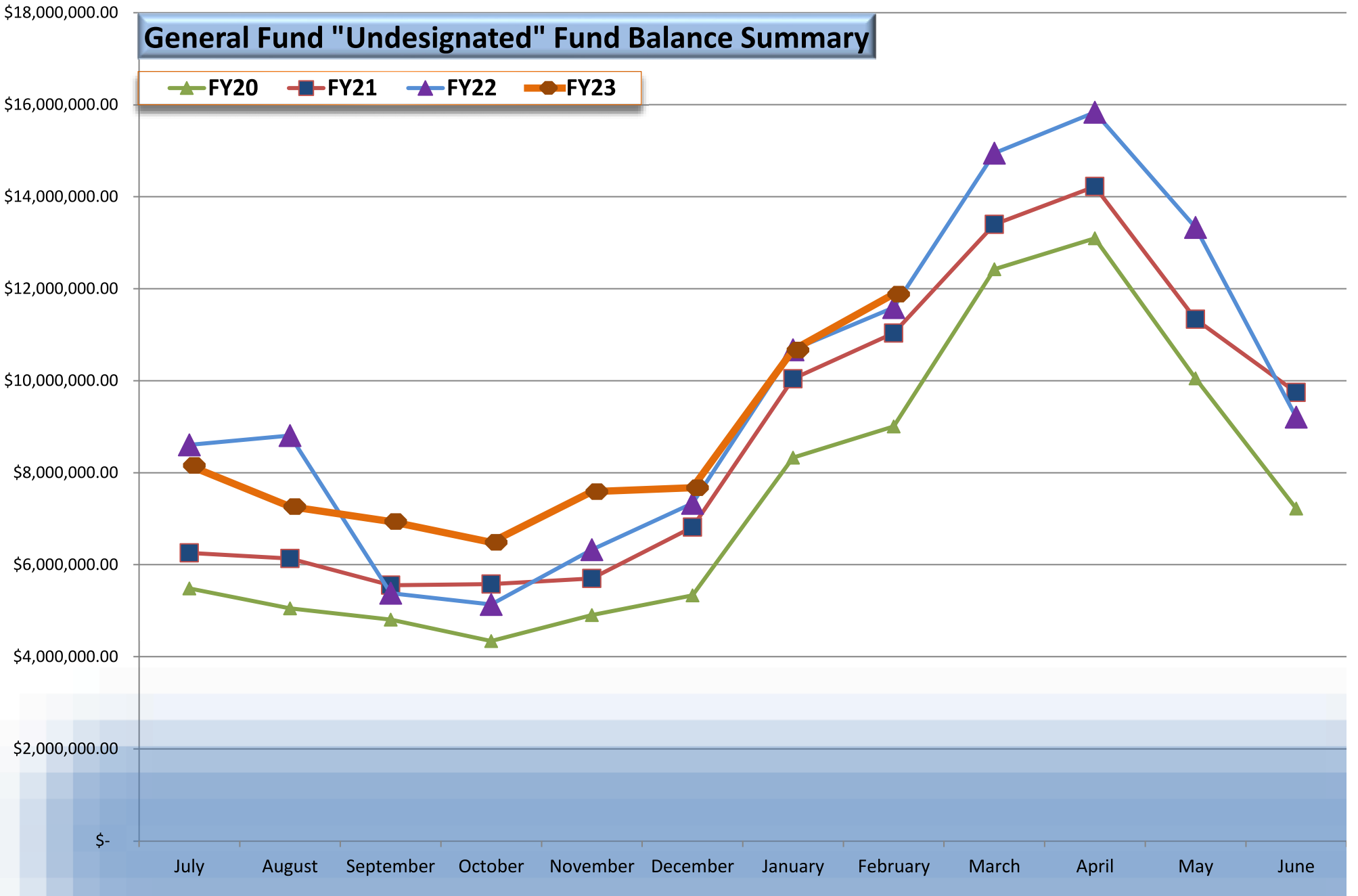
General Fund Expenditure Budget to Actual Summary by Object February, 2023



	\$0	\$10,000,000	\$20,000,000	\$30,000,000	\$40,000,000	\$50,000,000	\$60,000,000	\$70,000,000
	Salaries & Wages	Benefits	Contracted Services	Supplies & Materials	Other Charges	Debt Service	Capital Outlay	Total Expenditures
■ FYTD %	60.52%	58.61%	43.95%	62.98%	35.27%	55.28%	49.91%	57.93%
■ FYTD Activity	24,957,283.32	6,716,864.14	1,788,842.19	2,707,649.68	905,363.61	356,086.96	1,242,113.03	\$38,674,203
■ FYTD Revised Bdgt	41,275,556.98	11,420,386.10	4,070,503.07	4,299,380.98	2,567,085.17	644,205.00	2,488,547.05	\$66,765,664

General Fund "Undesignated" Fund Balance Summary

FY20 FY21 FY22 FY23



Acct	Acct	2022-23 FYTD Budget	February 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	130,654.24	3,910.77	48,220.13	36.91%	82,434.11		82,434.11
47141	Title I	1,155,093.06	86,231.27	498,914.70	43.19%	656,178.36		656,178.36
47143	Special Education Grants	1,308,702.05	91,742.95	485,051.93	37.06%	823,650.12		823,650.12
47145	Special Ed Pre-School Grants	40,634.91	2,607.28	15,534.56	38.23%	25,100.35		25,100.35
47146	English Lang Acq Grants	20,399.15	2,452.80	9,985.58	48.95%	10,413.57		10,413.57
47147	Title IV Part B, 21st Century	159,405.79	9,098.04	62,973.48	39.51%	96,432.31		96,432.31
47189	Title II	187,021.12	2,718.66	104,582.34	55.92%	82,438.78		82,438.78
47307	COVID-19 Grant B	476,304.00	31,818.45	282,689.44	59.35%	193,614.56		193,614.56
47309	COVID-19 Grant D	30,000.00		30,000.00	100.00%			
47310	COVID-19 Grant E	470,771.04	11,055.02	274,219.30	58.25%	196,551.74		196,551.74
47401	ESSER 3.0	3,710,369.99	162,613.60	996,873.27	26.87%	2,713,496.72		2,713,496.72
47402	American Rescue Plan	204,963.44	7,217.23	33,652.65	16.42%	171,310.79		171,310.79
47403	American Rescue Plan PreK	16,510.39	1,995.18	10,621.38	64.33%	5,889.01		5,889.01
47404	ARP Homeless Grant	49,185.66	546.86	2,313.83	4.70%	46,871.83		46,871.83
47590	Other Federal Through State	1,005,917.82	15,486.74	201,486.08	20.03%	804,431.74		804,431.74
47990	Other Direct Fedral Revenue	1,065,944.34	105,648.29	533,219.29	50.02%	532,725.05		532,725.05
----	Revenue	10,031,877.00	535,143.14	3,590,337.96	35.79%	6,441,539.04		6,441,539.04
E	Expense							
71100	Regular Instruction Prgm	2,441,330.93	67,214.27	956,915.96	39.20%	1,484,414.97	325,163.14	1,159,251.83
71200	Special Education Prgm	1,279,327.70	112,815.10	599,047.07	46.83%	680,280.63	388,727.59	291,553.04
71300	Career/Technical Education Prg	553,808.04	69,396.47	381,189.02	68.83%	172,619.02	116,264.20	56,354.82
71900	Contingency	391,125.20				391,125.20		391,125.20
72120	Health Services	262,338.56	15,482.76	122,208.45	46.58%	140,130.11	49,864.73	90,265.38
72130	Other Student Support	685,938.07	24,491.96	163,959.84	23.90%	521,978.23	82,707.46	439,270.77
72210	Regular Inst. Support	1,798,089.80	87,924.75	925,813.11	51.49%	872,276.69	378,573.51	493,703.18
72220	Special Education Support	363,580.88	17,059.18	138,636.25	38.13%	224,944.63	70,278.17	154,666.46
72230	Career & Technical Prg Support	5,000.00	358.22	1,038.58	20.77%	3,961.42	851.78	3,109.64
72250	Technology Services	20,265.70	1,276.19	5,445.59	26.87%	14,820.11	1,902.76	12,917.35
72510	Fiscal Services	46,200.00	552.50	15,340.00	33.20%	30,860.00	1,447.50	29,412.50
72710	Transportation	365,428.66	9,222.08	12,780.60	3.50%	352,648.06		352,648.06
73300	Community Services	1,209,080.48	77,220.96	680,104.44	56.25%	528,976.04	337,172.67	191,803.37
76100	Regular Capital Outlay	263,619.00		115,618.99	43.86%	148,000.01		148,000.01
99100	Transfers Out	346,743.98				346,743.98		346,743.98

Acct	Acct	2022-23 FYTD Budget	February 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	650.00	25,320.00	72.34%	9,680.00		9,680.00
46590	Other State Education Funds	120,151.65		18,696.24	15.56%	101,455.41		101,455.41
49800	Transfers In	79,501.00				79,501.00		79,501.00
-----	Revenue	234,652.65	650.00	44,016.24	18.76%	190,636.41		190,636.41
E	Expense							
72130	Other Student Support	18,177.00	889.78	3,827.10	21.05%	14,349.90	3,790.70	10,559.20
72620	Maintenance of Plant	90,540.00	190.00	190.00	0.21%	90,350.00	69,022.24	21,327.76
73300	Community Services	125,935.65	21,260.51	91,363.94	72.55%	34,571.71	36,331.18	-1,759.47
-----	Expense	234,652.65	22,340.29	95,381.04	40.65%	139,271.61	109,144.12	30,127.49
-----	Other Education Funds		-21,690.29	-51,364.80	29.70%	51,364.80	-109,144.12	160,508.92
			=====	=====	=====	=====	=====	=====
146	Extended School Program							
R	Revenue							
43581	Community Services Fees Child	363,430.00	47,786.00	316,748.00	87.16%	46,682.00		46,682.00
-----	Revenue	363,430.00	47,786.00	316,748.00	87.16%	46,682.00		46,682.00
E	Expense							
73300	Community Services	398,430.00	25,565.24	222,591.10	55.87%	175,838.90	95,845.18	79,993.72
99100	Transfers Out	10,000.00				10,000.00		10,000.00
-----	Expense	408,430.00	25,565.24	222,591.10	54.50%	185,838.90	95,845.18	89,993.72
-----	Extended School Program	-45,000.00	22,220.76	94,156.90	69.88%	-139,156.90	-95,845.18	-43,311.72

Acct	Acct	2022-23 FYTD Budget	February 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							
=====								
Grand Revenue Totals		12,997,516.65	810,627.33	5,515,452.86	42.43%	7,482,063.79		7,482,063.79
Grand Expense Totals		13,342,516.65	535,283.41	5,349,484.00	40.09%	7,993,032.65	2,003,264.91	5,989,767.74
Grand Totals		345,000.00	275,343.92	165,968.86	-48.11%	510,968.86	2,003,264.91	1,492,296.05
		Loss	Profit	Profit		Loss	Loss	Profit

Number of Accounts: 621

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

**Combined Fund Balance and YTD Operating Statement Summary
February , 2023**

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 2/28/23	41,266,227.19	3,590,337.96	1,564,350.66	44,016.24	316,748.00
Less YTD Expenditures per books 2/28/23	(38,674,202.93)	(4,118,097.90)	(913,413.96)	(95,381.04)	(222,591.10)
Revenues Over (Under) Expenditures as of 2/28/23	2,592,024.26	(527,759.94)	650,936.70	(51,364.80)	94,156.90
Ending Fund Balance per books as of 2/28/23	17,505,948.32	(527,759.94)	2,576,730.29	(24,753.32)	241,995.34

Fund Balance Restricted/Committed/Assigned Status

Encumbrances and Deferred Revenue	\$ -		\$ 55,349.50		
Inventory					
Restricted for Career Ladder Program	-3.89				
Restricted for Operation of Non-Instructional Services			2,221,380.79		241,995.34
Committed for Other Purposes (Vehicles- ERR Fund)	0.00				
Committed for Other Purposes (Device Replacement)	3,000,000.00				
Assigned for Instruction- Coordinated School Health	2,319.69				
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)				-24,753.32	
Nonspendable-Prepaid Expenditures					
Assigned to Balance FY23 Budget	2,608,546.00	0.00	300,000.00		
Unassigned Fund Balance 2/28/23	\$ 11,884,006.57	-527,759.94	0.00	0.00	
Total Fund Balance 2/28/23	17,505,948.32	\$(527,759.94)	\$ 2,576,730.29	\$(24,753.32)	\$ 241,995.34