

Regular Board of Education Meeting

January 13, 2025 5:00 PM

Robert J. Smallridge School Administration Building

I. Call to Order

II. Pledge of Allegiance and Presentation of Colors

III. School Program by Secret City Academy

IV. Approval of Agenda

V. Special Reports/Presentations

A. Good News

VI. Public Forum

VII. Consent Agenda

A. Board Minutes 11/18/24

B. ORHS NJROTC Field Trip to Anderson, SC

C. ORHS Orchestra Field Trip to Gatlinburg, TN

VIII. Items for Action

A. Election of Board Chair

B. Election of Board Vice Chair

C. Resolution Opposing Governor Lee's Education Freedom Scholarship Act

D. FY24 Internal School Funds Audit

E. FY25 Budget Transfer #1 - Second Reading

F. Board Policy 4.200 Curriculum Development - First and Second Reading

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

H. Board Policy 4.700 Testing Programs - First and Second Reading

I. Exception to Board Policy 5.1101 for Two Staff Members

J. Purchase of Replacement Boiler System at Oak Ridge High School

K. 2026-2027 District School Calendar

L. Linden Elementary New Club Crochet

M. Linden Elementary New Club Legacy & History

N. Oak Ridge High School New Club Red Cross Club

IX. Items for Information

A. Legislative Update

B. Enrollment & Attendance Report

C. Financial Report

X. Items for Discussion

XI. Old Business

XII. New Business

XIII. Communications

XIV. Adjournment

**Regular Board of Education Meeting
November 18, 2024 5:00 PM
Robert J. Smallridge School Administration Building
304 New York Avenue
Oak Ridge, TN 37830**

The meeting started at 5:05 PM
Attendance Taken at 4:58 PM.

Angi Agle: Present
Keys Fillauer: Present
Heather Hartman: Present
Laura McLean: Present
Erin Webb: Present
Present: 5.

I. Call to Order

II. Pledge of Allegiance and Presentation of Colors

III. Approval of Agenda

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

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

Yea: 5, Nay: 0

IV. Special Reports/Presentations

A. Good News

Keys Fillauer

V. Public Forum

VI. Consent Agenda

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

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

Yea: 5, Nay: 0

A. Board Minutes 10-28-24

Keys Fillauer

B. ORHS Band Field Trip to Dayton, OH

Bruce Lay

C. RMS TSA Field Trip to Chattanooga, TN

Bruce Lay

D. ORHS Cross Country Field Trip to Hendersonville, TN

Bruce Lay

VII. Items for Action

A. Extension to the Superintendent's Contract

Keys Fillauer

Motion Passed: Motion to approve the Extension/Modification to the Superintendent's Contract with a motion by Angi Agle and a second by Erin Webb.

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

Yea: 5, Nay: 0

B. FY25 Comparability Report

Kelly Williams

Motion Passed: Motion to approve FY25 Comparability Report with a motion by Heather Hartman and a second by Laura McLean.

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

Yea: 5, Nay: 0

C. FY25 Tennessee Investment in Student Achievement (TISA) Report

Kelly Williams

Motion Passed: Motion to approve FY25 Tennessee Investment in Student Achievement (TISA) Report with a motion by Erin Webb and a second by Heather Hartman.

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

Yea: 5, Nay: 0

D. FY25 Math Implementation Support Grant Carryover

Kelly Williams

Motion Passed: Motion to approve FY25 Math Implementation Grant with a motion by Angi Agle and a second by Laura McLean.

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

Yea: 5, Nay: 0

E. FY25 Budget Transfer #1 - First Reading

Jenifer Van Dyke

Motion Passed: Motion to approve FY25 Budget Transfer #1 - First Reading with a motion by Angi Agle and a second by Heather Hartman.

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

Yea: 5, Nay: 0

F. Board Policy 4.700 Testing Programs - First and Second Reading

Kelly Williams

Motion Passed: Motion to approve Board Policy 4.700 Testing Programs - First and Second Reading with a motion by Laura McLean and a second by Erin Webb.

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

Yea: 5, Nay: 0

G. Addition of 1.0 FTE Special Education 1-to-1 Teacher's Assistant at Glenwood Elementary

John Stults

Motion Passed: Motion to approve Addition of 1.0 FTE Special Education 1-to-1 Teacher's Assistant at Glenwood Elementary with a motion by Erin Webb and a second by Laura McLean.

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

Yea: 5, Nay: 0

H. RMS New Club Sports Media

Bruce Lay

Motion Passed: Motion to approve New Club Sports Media at Robertsville Middle School with a motion by Heather Hartman and a second by Angi Agle.

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

Yea: 5, Nay: 0

I. Purchase of Bleachers for Softball Field Renovation
Motion Passed: Motion to approve the Purchase of Bleachers for Softball Field Renovation with a motion by Erin Webb and a second by Heather Hartman.

Bruce Lay

Angi Agle: Yea
Keys Fillauer: Yea
Heather Hartman: Yea
Laura McLean: Yea
Erin Webb: Yea
Yea: 5, Nay: 0

VIII. Items for Information

- A. Legislative Update
- B. Enrollment & Attendance Reports
- C. Financial Report

Erin Webb
Bruce Lay
Jenifer Van Dyke

IX. Items for Discussion

X. Old Business

XI. New Business

- A. Swearing In of New Board Members

Keys Fillauer

XII. Communications

XIII. Adjournment

At 6:03 PM

Chairperson

Superintendent

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.

School: ORHS Date: 12-12-24

The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission will be obtained for each student.

Class/Group Requesting Permission: NJROTC

Educational Activity: ACADEMIC COMPETITION

Destination: T.L. HANNAH H.S. IN ANDERSON, SC

Purpose of Trip: COMPETE IN THE AREA 8 BRAIN BRAWL CHAMPIONSHIP

Departure Date: 2-28-25 Departure Time: 0530

Return Date: 3-1-25 Return Time: 2300

Mode of Transportation: CHARTER BUS

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 of driver's license

Transportation Contractor: PREMIER TRANSPORTATION, LLC. Phone #: 865-694-0304

(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

Air Travel Flight #'s: _____

Hotel/Motel Name: HAMPTON INN ANDERSON/ALLIANCE BUSINESS PARK

Address: 411 ALLIANCE PARKWAY

City: ANDERSON State: SC Zip: 29621

Phone: 864-760-1000 Contact Person: DWAYNE BOWES

Number of Nights: 1 Hotel Rating: 3-STAR

Name of School Sponsor/Date: RYAN NICHOLLS/12-12-24

Signature of School Sponsor:  Cell #: 865-712-1924

Minimum requires teacher to student ratio:

PreK – 3 yr olds 1:4 K-2nd 1:6 3rd-4th 1:10 5th-8th 1:12 9th-12th 1:15
4 yr olds 1:6

of Students: 7 # of Adults: 3 Chaperone/Student Ratio: 1/2.3

Professional Staff Chaperone(s)

- 1. Name: RYAN NICHOLLS Cell #: 865-712-1924
- 2. Name: DANIEL TROY Cell #: 615-495-1835
- 3. Name: _____ Cell #: _____
- 4. Name: _____ Cell #: _____

Other Chaperone(s):

- 1. Name: ASHLEY DIMMER Cell #: 402-699-3563
- 2. Name: _____ Cell #: _____
- 3. Name: _____ Cell #: _____
- 4. Name: _____ Cell #: _____

Field Trips which exceed \$25,000, involve out of the country travel, out of state travel or overnight stay 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 _____

\$ _____ Per Student TOTAL TRIP AMOUNT: \$ 4500.00

Provisions for those students unable to pay: **TRIP WILL BE PAID FROM OUR**
ROTC ORIENTATION ACCOUNT.

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

Staff Member: _____ *See page 1*

Date: _____

Athletic Director: _____ *N/A*

Date: _____

This Section for Athletic Trips 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: _____ *[Signature]*

Date: 12.31.24

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____



Oak Ridge Schools – Campus Leave/Field Trip Permission Form

Name of Group: NJROTC

Destination: T.L. HANNAH HS IN ANDERSON, SC

Mode of Transportation: CHARTER BUS Purpose: ACADEMIC COMPETITION

Date: 2 / 28 / 25 Time: 0530 to Date: 3 / 1 / 25 Time: 2300

Expected Number of Participants: 7 Expected Number of Chaperones: 3

Teacher/Sponsor of Trip: RYAN NICHOLLS

Principal Signature: _____ Date: 12-12-24

Fee Requested (if any)*
 *In the course of learning throughout the school year, there are always opportunities to go above and beyond what the basic curriculum requires. In such cases, it is customary for the school to request a fee in order to cover the cost of these enhancements. These fees are in no way required and your child will not be denied the opportunity to participate or benefit from any curricular offering as a result of not paying a requested fee. The fees simply allow the district to offset the cost of any additional opportunities.

PARENT: Please separate this form and return to : CHIEF NICHOLLS by: 2-25-25
 (Teacher) (Date)

My child _____ has my permission to go on the Oak Ridge Schools field trip as described above. He/She will abide by the rules of Oak Ridge School and any special rules of the sponsor.

I have read and understand the activities my child will be involved with on this field trip. I understand that the Oak Ridge School System will provide adequate supervision, but as with any activity, injuries may occur. The School System is responsible only for injuries that result from the negligence of their staff. With my signature, I also authorize emergency medical treatment for my child.

I will be responsible for the damage to personal property of others or injury to other people caused by my son/daughter.

 Parent/Guardian (printed)

 Parent/Guardian (signature)

 Date

Please provide 2 Emergency Contact Phone Numbers

 Name/Relationship

 Number

 Name/Relationship

 Number

Acceptance

Premier Transportation, LLC

1500 Breda Drive
Knoxville, TN 37918

| | |
|--------------|------------|
| Quotation ID | 22370 |
| Date | 12/11/2024 |

Tel No: 865-694-0304
Fax No: 865-689-5552

Website: www.gopremiertn.com

Ryan Nicholls
Navy JROTC
Oak Ridge High School
1450 Oak Ridge Turnpike, Oak Ridge, TN 37830
Oak Ridge, TN 37830

Thank you for your interest in using Premier Transportation for your charter needs. With the exception of our Activity Buses, all of our coaches are equipped with complimentary Wireless Internet Access, CD and DVD players. For added safety, Premier utilizes 3-Point Seat Belts, GPS Tracking and an on-board Electronic Logging system.

| | | | |
|---------------|--------------------------|-------------|--------------------------|
| First Pick-up | Oak Ridge High School | Destination | Anderson, South Carolina |
| Pick-up Date | Fri 2/28/2025 Time 05:30 | Back Date | Sat 3/1/2025 Time 23:00 |
| Passengers | | Distance | 502.2 |

| Quantity | Seats | Description | Unit Price | Price | Tax % | Tax | Total |
|----------|-------|-----------------------|------------|-------------------|-------|---------------|-------------------|
| 1 | 56 | 56- Deluxe Motorcoach | \$2,995.00 | \$2,995.00 | 0 | \$0.00 | \$2,995.00 |
| | | | | <u>\$2,995.00</u> | | <u>\$0.00</u> | <u>\$2,995.00</u> |

*Our charters are reserved on a first come/first serve basis. Buses are reserved and scheduled only upon receipt of the signed Acceptance and Terms & conditions sheets and a deposit.
Where applicable, group is responsible for driver(s) lodging for each nights stay, all parking fees and tolls. Unless otherwise stated.

I have checked all the details above and agree that they are correct. I confirm that I would like to make a firm booking and accept the above price and payment terms detailed in the attached letter. Unless otherwise stated, I understand that the group is responsible for drivers lodging (if applicable), all parking fees and tolls.

| | | | | | |
|-----------|--|------------|--|------|--|
| Signature | | Print Name | | Date | |
|-----------|--|------------|--|------|--|

Acceptance

Priority Coach, Inc.

| | | | |
|--|--|-----------------------------|--------------|
| Client ID Client Company Client Ref 1 Client Ref 2 | ORHSNichol Ryan Nicholls Oak Ridge High School SC | Quotation ID Movement ID | 1324 2735 |
| | | Passengers Distance | 483.2 |

| | | | |
|--|---|--|---|
| First Pick-up Pick-up Date Single Journey Vehicle To Stay | Oak Ridge High School Fri 2/28/2025 Time 05:30 No Yes | Destination Arrival Date Leave Date Back Date | Anderson, SC Fri 2/28/2025 Time 10:45 Sat 3/1/2025 Time 23:00 Sun 3/2/2025 Time 04:20 |
|--|---|--|---|

| Quantity | Seats | Vehicle Description | Unit Price | Price | Tax % | Tax | Total |
|-----------------|-------|---------------------|------------|-------------------|-------|---------------|-------------------|
| 1 | 56 | Deluxe Motorcoach | \$3,500.00 | \$3,500.00 | 0 | \$0.00 | \$3,500.00 |
| | | | | <u>\$3,500.00</u> | | <u>\$0.00</u> | <u>\$3,500.00</u> |
| Movement Totals | | | | <u>\$3,500.00</u> | | <u>\$0.00</u> | <u>\$3,500.00</u> |

| Included Items | Included | Included Items | Included |
|-----------------------|----------|----------------|----------|
| Drivers Accommodation | No | Gratuities | No |
| Parking Charges | No | | |

Please review the information above and sign below. Remit one copy to the address above. The carrier will not be liable for delays caused by an act of God, public enemies, authority of law quarantine, perils of navigation, riot strikes, the hazards, or dangers incident to the state of war, accidents, breakdowns, bad road conditions, storms or other conditions beyond its control and does not guarantee to arrive or depart from any point at any special time.

| | | | | | |
|-----------|--|------------|--|------|--|
| Signature | | Print Name | | Date | |
|-----------|--|------------|--|------|--|



Olympus Car and Coach

2425 Burnside Street
Knoxville, TN 37921

888-816-2796
reservations@olympuscnc.com
www.olympuscnc.com

Booking Quotation

RESERVATION SUMMARY

Confirmation #: 61636
Trip Date: Friday, February 28, 2025
Type/Category: As Directed/Multiple Day Trip
Billing Terms: Billing / Account
Credit Card #:
Booked Date: 12/11/2024 8:17 AM

DETAILS

Confirmation # 61636
Customer Name: Oak Ridge High School Athletics
Phone #: 865-425-9601
Corporate Client:
Ref PO/CC:
Ordered By: Ryan Nichols
Passenger (#): ORHS ROTC (56)
Phone:
Bags:
Vehicle Type: Motorcoach

NOTES AND PREFERENCES

Preferences:
Trip Notes: quote does not include drivers room and any parking fees.

PASSENGER/ADDITIONAL STOP INFORMATION

Pick-Up 02/28/2025 5:30 AM 1450 Oak Ridge Turnpike Oak Ridge, TN 37830 United States
Address: ORHS - Anderson, SC
#1:
Drop-Off 03/01/2025 11:00 PM 1450 Oak Ridge Turnpike Oak Ridge, TN 37830 United States
Address: ORHS

ESTIMATED CHARGES

Charges \$4,000.00
TOTAL: \$4,000.00

PAYMENTS, DEPOSITS & ADJUSTMENTS

0.00
AMOUNT DUE: \$4,000.00

Thank you for choosing Olympus Car and Coach

TERMS AND CONDITIONS

TERMS & CONDITIONS

In order to ensure that each passenger(s) has a safe, secure, and professional experience; Olympus Car & Coach prohibits the following activities and/or items inside any and all vehicles: alcohol consumption by anyone under the age of 21, illegal drugs, any criminal activity, pornographic materials, or acts, as well as any disrespectful or discourteous behavior. If further clarification is needed, please contact our offices at: (888) 816-2796 where Olympus Car & Coach places your safety and the safety of others first. Additional policies follow:

1. **NO-SMOKING OR VAPING:** All vehicles owned/operated or contracted by Olympus Car & Coach are designated as NON-SMOKING. There will be a minimum \$350 service fee accessed if any passenger or guest smokes or vapes in any Olympus Car & Coach owned/operated or contracted vehicle.
2. **CLEANING POLICY:** All vehicles are thoroughly cleaned, sanitized per CDC guidelines, and checked for damage prior to each engagement. The client shall be responsible for any cleaning or repairs which may be required due to any act of negligence or disregard by the client or by any client's guest(s).
3. **CONFIRMATION:** Please review your confirmation for accuracy. Verify the DATE, TIME, LOCATION, COST, PASSENGER COUNT and VEHICLE TYPE. The prices above are estimates only. Tolls, Overtime, Parking and Surcharges that cannot be calculated prior to service will be added to your rate. Final charges for the trip are determined AFTER the job has been completed. Any hourly engagement that runs past the pre-arranged drop-off time, will be charged additionally at contracted hourly rate in 30-minute increments.
4. **ACT OF GOD - DELAYS OR MECHANICAL ISSUES:** All clients agree to hold harmless Olympus Car & Coach, its assignee(s) and/or affiliates of all liability/liabilities for any damages or expenses arising out of the inability to perform any designated engagement due to inclement weather, mechanical or electrical difficulties, delays due to any type of traffic condition, or any unforeseen event(s) beyond the reasonable control during normal transportation and driving conditions.
5. **LOST OR LEFT PROPERTY:** Olympus Car & Coach cannot be held liable for items left in any vehicle. Please inspect the vehicle prior to dismissing the chauffeur at the end of any engagement. The client understands that Olympus Car & Coach is not responsible for any item(s) left in any vehicle or for the safe keeping of any and all item(s).
6. **ILLEGAL SUBSTANCES OR ACTIVITY:** Olympus Car & Coach, its assignee(s) and/or affiliates reserve the right to immediately terminate any engagement, for any client(s) and/or guest(s) in attendance for the use of illegal substances and/or illegal activity of any kind. There will be no refund of any monies or securities to the client, due to the negligent behavior any client(s) and/or guest(s).
7. **MOTOR COACH DEPOSIT & CANCELATION POLICY:** All Motor Coach(s) / Bus(es) (vehicle(s) of 13 passengers or more, require a 20% deposit at the time of booking. The remaining balance must be paid in full no less than 30 calendar days prior to the engagement date, or all reservations will be canceled. ALL ITINERARIES must be sent to: reservations@olympuscnc.com, 14 days prior to the engagement date. Failure to provide an itinerary prior to this date may result in cancellation and/or forfeiture of all monies. The deposit is 100% refundable up to 30 calendar days prior to the engagement date. No refund will be made under any circumstances without prior written notice, any approved variance of this policy requires a written notice from Olympus Car & Coach Company. Should the client not adhere to any aspects of section 7; MOTOR COACH DEPOSIT & CANCELATION POLICY, will result all monies and/or securities shall be forfeited. ALL cancellations must be called into the dispatch offices of Olympus Car & Coach at (888) 816-2796.
8. **CANCELATION OF 12 PASSENGER OR LESS VEHICLES:** Cancellations of all vehicles must be called into the dispatch offices of Olympus Car & Coach at (888) 816-2796 as described in section 7. Reservations for vehicles seating 12 passengers or less require a 24-hour call prior to the scheduled pick-up time of all hourly engagement and 4--hours prior to an airport engagement; or a cancellation fee of 100% of the rental agreement price will be accessed.
9. **UNDERAGE: NO ONE UNDER THE AGE OF 21 IS ALLOWED TO CONSUME ALCOHOL IN ANY VEHICLE.**
10. **UNUSUAL CLEANING:** If, during or after the engagement, Olympus Car & Coach, its assigned and/or affiliate is required to expend a greater than normal amount of time and/or materials, cleaning the vehicle properly due to the acts of the client or guest(s), Olympus Car & Coach, its assigned and/or affiliates at its opinion and option, may require an additional cost to cover the additional time and materials.
11. **ARRIVAL TIME:** The time of arrival at the Pick-up Location (Starting Point), Stop-Over Point, Destination or Drop-off Location (Ending Point) cannot be guaranteed. Travel routes will be established by Olympus Car & Coach, its assigned and/or affiliates and requests for specific routes by the client and/or guest(s) will be determined at Olympus Car & Coach, its assigned and/or affiliates sole discretion. Travel speed of the vehicle will be within speeds compatible with safe operations.
12. **COMPLIMENTARY SERVICES:** Electronic equipment is provided complimentary in all vehicles. Olympus Car & Coach, its assigned and/or affiliates attempts to keep all electronics in proper working order. In the event the equipment stops working properly or malfunctions the driver may attempt to troubleshoot the issue; however, no refund or discount shall be offered due to such malfunction.
13. **GRATUITY:** Adding gratuity to your bill or tipping the chauffeur cash, is solely at your discretion of the passengers (s).
14. **OPT-IN DIGITAL COMMUNICATIONS:** By accepting this reservation, you will receive up to date information regarding your reservations, services, vehicle, driver, and/or pick-up adjustments. Msg & data rates may apply. Reply HELP for help. If you do not wish to continue or receive updates to your services; Reply STOP to opt-out. Msg & data rates may apply, frequency varies. Thank you for allowing Olympus Car & Coach outstanding customer service.

NJROTC Trip to Anderson, SC Itinerary

Friday, February 28, 2025

0530 – Depart ORHS
1000 – Arrive at Clemson University
1000-1300 – Tour Clemson University
1300 – Depart for lunch
1315-1430 – Lunch
1430 – Depart for hotel
1430 – Check-in at hotel
1430-1700 – Study for competition at hotel
1700 – Depart for dinner
1715-1900 – Dinner
1900 – Depart for hotel
1915-2200 – Free time in the hotel (pool if available)
2200 – Taps (everyone in their rooms)

Saturday, March 1, 2025

0530 – Reville
0545-0630 – Breakfast in the hotel
0630 – Depart for T.L. Hannah HS for competition
0645 – Arrive T. L. Hannah HS
0700-1500 – Area 8 Brain Brawl Championship competition
1530 – Depart for Oak Ridge
2000 – Arrive Oak Ridge HS

NOTE: All times are subject to change.

ORHS NJROTC EXPENSES

AREA 8 BRAIN BRAWL

ANDERSON, SC

FEB. 28-MAR. 1, 2025

BUS

PREMIER TRANSPORTATION - \$2,995.00

HOTEL

HAMPTON INN ANDERSON/ALLIANCE BUSINESS PARK –
\$122.10 PER ROOM X 4 ROOMS X 1 NIGHT = \$488.40

FOOD BUDGET

\$15 PER PERSON X 10 (7 CADETS & 3 CHAPERONES) X 6
MEALS = \$900

BUS DRIVER GRATUITY

\$150

TOTAL TRIP COST - \$4,533.40



Oak Ridge Schools – Campus Leave/Field Trip Permission Form

Name of Group: ORHS Orchestra and Band

Destination: Gatlinburg

Mode of Transportation: Bus Purpose: Senior Clinic

Date: 02, 06, 2025 Time: 11:00am to Date: 02, 08, 2025 Time: 11:00am

Expected Number of Participants: 8 Expected Number of Chaperones: 8

Teacher/Sponsor of Trip: Carlos Hernandez/Michael Spirko

Principal: [Signature]

Fee Requested (if any)*
 *In the course of learning throughout the school year, there are always opportunities to go above and beyond what the basic curriculum requires. In such cases, it is customary for the school to request a fee in order to cover the cost of these enhancements. These fees are in no way required and your child will not be denied the opportunity to participate or benefit from any curricular offering as a result of not paying a requested fee. The fees simply allow the district to offset the cost of any additional opportunities.

PARENT: Please separate this form and return to : _____ by: _____
 (Teacher) (Date)

My child _____ has my permission to go on the Oak Ridge Schools field trip as described above. He/She will abide by the rules of Oak Ridge School and any special rules of the sponsor.

I have read and understand the activities my child will be involved with on this field trip. I understand that the Oak Ridge School System will provide adequate supervision, but as with any activity, injuries may occur. The School System is responsible only for injuries that result from the negligence of their staff. With my signature, I also authorize emergency medical treatment for my child.

I will be responsible for the damage to personal property of others or injury to other people caused by my son/daughter.

 Parent/Guardian (printed)

 Parent/Guardian (signature)

 Date

Please provide 2 Emergency Contact Phone Numbers

 Name/Relationship

 Number

 Name/Relationship

 Number

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.

School: Oak Ridge High School Date: 6/5/2023

The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission will be obtained for each student.

Class/Group Requesting Permission: Orchestra/Band

Educational Activity: All East Senior Clinic

Destination: Gatlinburg

Purpose of Trip: Senior Clinic

Departure Date: 02/06/2025 Departure Time: 11:00am

Return Date: 02/8/2025 Return Time: 5:00pm

Mode of Transportation: Bus

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 of driver's license

Transportation Contractor: _____ Phone #: _____

(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

Air Travel Flight #'s: _____

Hotel/Motel Name: Park Vista Hotel

Address: 705 Cherokee Orchard Road, Gatlinburg

City: Gatlinburg State: TN Zip: 37738

Phone: (865) 436-9211 Contact Person: Michael Spirko

Number of Nights: 2 Hotel Rating: 5 star

Name of School Sponsor/Date: Carlos Hernandez/Michael Spirko

Signature of School Sponsor: _____ Cell #: (787)367-5823

Minimum requires teacher to student ratio:

PreK – 3 yr olds 1:4 K-2nd 1:6 3rd-4th 1:10 5th-8th 1:12 9th-12th 1:15
4 yr olds 1:6

of Students: 45

of Adults: 10-15

Chaperone/Student Ratio: 1/8

Professional Staff Chaperone(s)

1. Name: Carlos Hernandez Cell #: (787)367-5823
2. Name: Michael Spirko Cell #: (865) 323-3228
3. Name: Sean Rutherford Cell #: (865) 310-5087
4. Name: _____ Cell #: _____

Other Chaperone(s):

1. Name: Joy Bonamarte Cell #: (678) 542-5006
2. Name: Christy Kanko Cell #: (615) 517-5774
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

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 _____
\$ 175 Per Student TOTAL TRIP AMOUNT: \$ 7,000

Provisions for those students unable to pay: _____
Boosters will be providing plenty of opportunities for fundraising such as (but not limited to): candy sales, calendar sponsorship, fundraiser concerts, UT Concenssions, and others.

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

Staff Member: Carlos Hernandez/Michael Spirko

Date: 1/6/2025

Athletic Director: _____

Date: _____

This Section for Athletic Trips 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: *Michael Spirko*

Date: 1.6.25

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date (if required): _____

All-State East Senior Clinic – February 6-8, 2025

Park-Vista Hotel, Gatlinburg, TN

Contact Persons – Rodney Brown (Band – bandclinicchair@etsboa.org)/

Kathryn York (Orchestra – orchestrachair@etsboa.org)

Fees: \$25/student (no school fee)

Registration and Score Submission – February 6, 2025 Park Vista Lobby – 3:00-6:15 PM

Band Seating – February 6, 2024 – 6:15 PM

Winter Board of Director's Meeting – February 6, 2025 LeConte Room – 7:30 PM

2022 All-East Blue Jazz Ensemble Performance – February 6, 2025 – Ballroom – 9:45 PM

All Strings All-State Meeting (Directors & Students) – February 6, 2025 – Glenstone – 9:30 PM

Director Session 1 – February 7, 2025 Gardenview AB – 8:45-9:30 AM

Director Session 2 – February 7, 2025 Gardenview AB – 9:40-10:25 AM

Director Session 3 – February 7, 2025 Gardenview AB – 10:35-11:20 AM

*Honorary Life Members Luncheon – February 7, 2025 Harpoon Harry's Crab House (from Sevierville
it is at the 4th traffic light past the Titanic) – 11:30 AM*

Director Session 4 – February 7, 2025 Gardenview AB – 1:30-2:20 PM

Director Session 5 – February 7, 2025 Gardenview AB – 2:30-3:20 PM

All-East Collegiate Performance – UTC – February 7, 2025 Ballroom – 6:30 PM

Winter General Meeting – February 7, 2025 Gardenview AB – 8:00 PM

11-12 All-State Meeting (Directors & Students) – February 8, 2025 Gardenview AB – 8:30 AM

9-10 All-State Meeting (Directors & Students) – February 8, 2025 Gardenview AB – 10:00 AM

Concert – February 8, 2025 – Park Vista Hotel Ballroom – 1:00 PM

**RESOLUTION OPPOSING GOVERNOR LEE’S EDUCATION FREEDOM
SCHOLARSHIP ACT**

WHEREAS, the Constitution of the State of Tennessee, in Article XI, Section 12, states that the Tennessee legislature “shall provide for the maintenance, support, and eligibility standards of a system of free public schools;” and

WHEREAS, the fulfillment of this constitutional guarantee is heavily reliant upon adequate state funding, which is vital for equipping schools with the necessary resources to serve the various needs of Tennessee’s students; and

WHEREAS, the Oak Ridge Schools Board of Education is charged with governing the school district so that all students, regardless of background, needs, or ability, receive the best possible educational opportunities in order to graduate prepared to enter a postsecondary institution or the workforce; and

WHEREAS, OAK RIDGE SCHOOLS is an educational community that serves a student population of 5,072 students, with 32% of those coming from economically disadvantaged backgrounds; and

WHEREAS, OAK RIDGE SCHOOLS offers an array of specialized programs including special education services, career and technical education training aligned with local workforce needs which are invaluable for meeting both individual student needs and the Tennessee Constitution’s requirement of a free and public education; and

WHEREAS, OAK RIDGE SCHOOLS is a cornerstone of the local community, not only providing education services to all students regardless of background, need, or ability, but also employing 712 staff members;

WHEREAS, OAK RIDGE SCHOOLS is committed to maintaining local control over its schools, ensuring that they are reflective of the community’s needs and values; and

WHEREAS, vouchers and education savings accounts (ESAs) threaten the district's ability to maintain the quality of its educational offerings as ESAs would divert state funds to private actors and disrupt local control of education.

NOW, THEREFORE, BE IT RESOLVED, that the Oak Ridge Schools Board of Education hereby expresses its opposition to the Governor’s “Education Freedom Scholarship Act” as well as any other voucher or education savings account legislation due to the detrimental impacts these programs will have on our students, schools, and community, and

BE IT FURTHER RESOLVED, that the Oak Ridge Schools Board of Education urges the Tennessee General Assembly to consider the effects that vouchers or education savings accounts will have on local school districts and to instead seek out ways to support and strengthen public schools throughout the state.

THIS RESOLUTION is adopted as of this 13th day of January, 2025.

OAK RIDGE SCHOOLS BOARD OF EDUCATION

NAME, Chairman

NAME, Vice Chairman

NAME

NAME

NAME



Oak Ridge Schools

Business Office

Telephone (865)425-9004

Fax: (865)425-9060

Memorandum

To: Dr. Bruce Borchers, Superintendent

From: Jenifer Van Dyke, Executive Director of Finance *JVD*

Date: January 13, 2025

RE: FY24 Internal School Funds Audit

We have received the FY 2024 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 for each school continue to reflect an overall commitment by staff to the fiscal management and observance of Board of Education policies and procedures.

**OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS**

**Financial Statements
With Supplementary Information**

For the Fiscal Year Ended June 30, 2024

and

Independent Auditor's Report

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2024

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OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2024

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OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

List of Principal Officials

June 30, 2024

Board of Education Members

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

School Administration

Mr. Dayton Hawkins, Principal, Oak Ridge High School
Mr. Nicholas Corrigan, 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
Ms. Heather Jenkins, Principal, Linden Elementary School
Dr. 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

CERTIFIED PUBLIC ACCOUNTANTS
 2607 KINGSTON PIKE, SUITE 110
 KNOXVILLE, TENNESSEE 37919-3336
 865/637-8600 • fax: 865/637-8601
 www.bjmpc.com

JOE L. BROWN, CPA, CGFM, CGMA
 FRANK D. McDANIEL, CPA, CGFM, CGMA
 TERRY L. MOATS, CPA, CGFM, CGMA
 JAMES E. BOOHER, CPA, CGMA
 HALEY S. SLAGLE, CPA, CGMA

MEMBERS
 AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS

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 financial statements of Oak Ridge Schools Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis, as of June 30, 2024, and the related combined and individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and 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, 2024, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School 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, 2024, 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* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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 opinions on the combined and individual school financial statements – regulatory basis that collectively comprise Oak Ridge Schools Internal School Funds' basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis. As described in Note 1 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by the Oak Ridge Schools Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is 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 list of principal officials 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 November 1, 2024 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.



Knoxville, Tennessee
November 1, 2024

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Balance Sheet – Regulatory Basis – All Schools

June 30, 2024

| | 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 | 790,200 | 276,628 | 153,407 | 29,671 | 68,238 | 44,712 | 62,296 | 1,599 | 1,426,751 |
| Cash in bank - savings | - | - | - | - | - | - | - | - | - |
| Certificates of deposit | - | - | - | - | - | - | - | - | - |
| Accounts receivable | 12,481 | - | - | - | - | - | - | - | 12,481 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Prepays | - | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 802,831</u> | <u>\$ 278,728</u> | <u>\$ 153,407</u> | <u>\$ 29,671</u> | <u>\$ 68,238</u> | <u>\$ 44,712</u> | <u>\$ 62,296</u> | <u>\$ 1,599</u> | <u>\$ 1,441,482</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts payable | \$ 1,120 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,120 |
| Total liabilities | <u>1,120</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,120</u> |
| Fund balances: | | | | | | | | | |
| General Fund: | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - |
| Unassigned | 132,876 | 128,955 | 44,239 | 23,942 | 59,686 | 34,542 | 46,998 | 1,237 | 472,475 |
| Restricted Fund: | | | | | | | | | |
| Restricted | 32,990 | 47,912 | 8,683 | 4,184 | 3,487 | 4,754 | 9,395 | 362 | 111,767 |
| Assigned | 635,845 | 101,861 | 100,485 | 1,545 | 5,065 | 5,416 | 5,903 | - | 856,120 |
| Total fund balances | <u>801,711</u> | <u>278,728</u> | <u>153,407</u> | <u>29,671</u> | <u>68,238</u> | <u>44,712</u> | <u>62,296</u> | <u>1,599</u> | <u>1,440,362</u> |
| Total liabilities and fund balances | <u>\$ 802,831</u> | <u>\$ 278,728</u> | <u>\$ 153,407</u> | <u>\$ 29,671</u> | <u>\$ 68,238</u> | <u>\$ 44,712</u> | <u>\$ 62,296</u> | <u>\$ 1,599</u> | <u>\$ 1,441,482</u> |

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, 2024

| | Oak Ridge High | Jefferson Middle | Robertsville Middle | Glenwood Elementary | Linden Elementary | Willow Brook Elementary | Woodland Elementary | Preschool | Total |
|--|-------------------|---------------------|------------------------|------------------------|----------------------|----------------------------|------------------------|-----------|--------------|
| Revenues | \$ 1,100,764 | \$ 183,046 | \$ 259,746 | \$ 27,935 | \$ 36,710 | \$ 34,492 | \$ 36,605 | \$ 3,047 | \$ 1,682,345 |
| Expenditures | 1,014,133 | 167,516 | 241,718 | 25,864 | 32,155 | 33,470 | 33,143 | 2,740 | 1,550,739 |
| Revenues over (under) expenditures | 86,631 | 15,530 | 18,028 | 2,071 | 4,555 | 1,022 | 3,462 | 307 | 131,606 |
| 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 | 86,631 | 15,530 | 18,028 | 2,071 | 4,555 | 1,022 | 3,462 | 307 | 131,606 |
| Changes in reserve for inventory | - | - | - | - | - | - | - | - | - |
| Fund balances, July 1, 2023 | 715,080 | 263,198 | 135,379 | 27,600 | 63,683 | 43,690 | 58,834 | 1,292 | 1,308,756 |
| Fund balances, June 30, 2024 | \$ 801,711 | \$ 278,728 | \$ 153,407 | \$ 29,671 | \$ 68,238 | \$ 44,712 | \$ 62,296 | \$ 1,599 | \$ 1,440,362 |

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

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements

June 30, 2024

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, 2024.

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, 2024, 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 November 1, 2024, 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, 2024

| | 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 | Prepaids | Total Assets | Liabilities | | Fund Balances | | | | | Total Fund Balances |
| | | | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | |
| General Fund | \$ 150 | \$ 132,726 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 132,876 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 132,876 | \$ 132,876 | \$ 132,876 |
| Restricted Funds: | | | | | | | | | | | | | | | | |
| Athletics | - | 49,987 | - | - | - | - | - | 49,987 | - | - | - | - | - | 49,987 | - | 49,987 |
| Class of 2023 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Class of 2024 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Class of 2025 | - | 1,177 | - | - | - | - | - | 1,177 | - | - | - | - | 1,177 | - | 1,177 | 1,177 |
| Class of 2026 | - | 450 | - | - | - | - | - | 450 | - | - | - | - | 450 | - | 450 | 450 |
| IFC | - | 332 | - | - | - | - | - | 332 | - | - | - | - | 332 | - | 332 | 332 |
| Only One World | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Jugglers Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| French Club | - | 34 | - | - | - | - | - | 34 | - | - | - | - | 34 | - | 34 | 34 |
| German Club | - | 113 | - | - | - | - | - | 113 | - | - | - | - | 113 | - | 113 | 113 |
| IRC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Key Club | - | 719 | - | - | - | - | - | 719 | - | - | - | - | 719 | - | 719 | 719 |
| Young Democrats | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Masquers | - | 20,571 | - | - | - | - | - | 20,571 | - | - | - | - | 20,571 | - | 20,571 | 20,571 |
| NHS | - | 1,070 | - | - | - | - | - | 1,070 | - | - | - | - | 1,070 | - | 1,070 | 1,070 |
| Spanish Honor Society | - | 815 | - | - | - | - | - | 815 | - | - | - | - | 815 | - | 815 | 815 |
| Ski Club | - | 4,681 | - | - | - | - | - | 4,681 | - | - | - | - | 4,681 | - | 4,681 | 4,681 |
| Spanish Club | - | 344 | - | - | - | - | - | 344 | - | - | - | - | 344 | - | 344 | 344 |
| GSA Club | - | 552 | - | - | - | - | - | 552 | - | - | - | - | 552 | - | 552 | 552 |
| Philosophy Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Virtual Enterprise | - | 1,996 | - | - | - | - | - | 1,996 | - | - | - | - | 1,996 | - | 1,996 | 1,996 |
| Skills USA | - | 1,998 | - | - | - | - | - | 1,998 | - | - | - | - | 1,998 | - | 1,998 | 1,998 |
| FCA | - | 640 | - | - | - | - | - | 640 | - | - | - | - | 640 | - | 640 | 640 |
| Mock Trial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| E.S.E. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Haiti Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TSA | - | 3,088 | - | - | - | - | - | 3,088 | - | - | - | - | 3,088 | - | 3,088 | 3,088 |
| Interact | - | 1,405 | - | - | - | - | - | 1,405 | - | - | - | - | 1,405 | - | 1,405 | 1,405 |
| Math Club | - | 2,966 | - | - | - | - | - | 2,966 | - | - | - | - | 2,966 | - | 2,966 | 2,966 |
| Debate Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pi Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Science Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Science Olympia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Science Bowl | - | 978 | - | - | - | - | - | 978 | - | - | - | - | 978 | - | 978 | 978 |
| Scholars Bowl | - | 49,523 | - | - | - | - | - | 49,523 | - | - | - | - | 49,523 | - | 49,523 | 49,523 |
| Chess Club | - | 45 | - | - | - | - | - | 45 | - | - | - | - | 45 | - | 45 | 45 |
| FBLA | - | 4,742 | - | - | - | - | - | 4,742 | - | - | - | - | 4,742 | - | 4,742 | 4,742 |
| Break Dancer Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| STEPP Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| First Robotics | - | 15,020 | - | - | - | - | - | 15,020 | - | - | - | - | 15,020 | - | 15,020 | 15,020 |
| Computer Programming | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 Left Feet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sewing Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Restricted Funds | - | 163,246 | - | - | - | - | - | 163,246 | - | - | - | - | 163,246 | - | 163,246 | 163,246 |

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

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

June 30, 2024

| | 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 | Prepays | Total Assets | Liabilities | | Fund Balances | | | | | Total Fund Balances |
| | | | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | |
| Restricted Funds (Continued): | \$ - | \$ 132,443 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 132,443 | \$ - | \$ - | \$ - | \$ - | \$ 132,443 | \$ - | \$ 132,443 | \$ 132,443 |
| JROTC | - | 283 | - | - | - | - | - | 263 | - | - | - | - | 263 | - | 263 | 263 |
| Sports Media | - | 27,283 | - | - | - | - | - | 27,283 | - | - | - | - | 27,283 | - | 27,283 | 27,283 |
| ISchool | - | 252 | - | - | - | - | - | 252 | - | - | - | - | 252 | - | 252 | 252 |
| Business Wild | - | 4,207 | - | - | - | - | - | 4,207 | - | - | - | - | 4,207 | - | 4,207 | 4,207 |
| Entrepreneur | - | 969 | - | - | - | - | - | 969 | - | - | - | - | 969 | - | 969 | 969 |
| Wildcat Pride | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Disc Sports | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Not In Our School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CDC I | - | 1,443 | - | - | - | - | - | 1,443 | - | - | - | - | 1,443 | - | 1,443 | 1,443 |
| CDC II | - | 558 | - | - | - | - | - | 558 | - | - | - | - | 558 | - | 558 | 558 |
| Postage | - | 1,357 | - | - | - | - | - | 1,357 | - | - | - | - | 1,357 | - | 1,357 | 1,357 |
| Freshmen Orientation | - | 16 | - | - | - | - | - | 16 | - | - | - | - | 16 | - | 16 | 16 |
| Prom | - | 17,567 | - | - | - | - | - | 17,567 | - | - | - | - | 17,567 | - | 17,567 | 17,567 |
| English | - | 3,929 | - | - | - | - | - | 3,929 | - | - | - | - | 3,929 | - | 3,929 | 3,929 |
| PTSA Indigent Student | - | 873 | - | - | - | - | - | 873 | - | - | - | - | 873 | - | 873 | 873 |
| Spanish Culture | - | 12,786 | - | - | - | - | - | 12,786 | - | - | - | - | 12,786 | - | 12,786 | 12,786 |
| French Culture | - | 23,552 | - | - | - | - | - | 23,552 | - | - | - | - | 23,552 | - | 23,552 | 23,552 |
| Girls Choice | - | 874 | - | - | - | - | - | 874 | - | - | - | - | 874 | - | 874 | 874 |
| AP Economics | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| FUSRAP | - | 1,209 | - | - | - | - | - | 1,209 | - | - | - | - | 1,209 | - | 1,209 | 1,209 |
| Campus Improvement | - | 6,122 | - | - | - | - | - | 6,122 | - | - | - | - | 6,122 | - | 6,122 | 6,122 |
| Band | - | 2,094 | - | - | - | - | - | 2,094 | - | - | - | - | 2,094 | - | 2,094 | 2,094 |
| Chorus | - | 4,539 | - | - | - | - | - | 4,539 | - | - | - | - | 4,539 | - | 4,539 | 4,539 |
| Orchestra | - | 4,788 | - | - | - | - | - | 4,788 | - | - | - | - | 4,788 | - | 4,788 | 4,788 |
| Music Honors Society | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Student Council | - | 10,062 | - | - | - | - | - | 10,062 | - | - | - | - | 10,062 | - | 10,062 | 10,062 |
| Flea Market | - | 3,468 | - | 640 | - | - | - | 4,108 | 1,120 | 1,120 | - | - | 2,988 | - | 2,988 | 4,108 |
| Radio | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Channel 15/TV | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Art | - | 1,379 | - | - | - | - | - | 1,379 | - | - | - | - | 1,379 | - | 1,379 | 1,379 |
| SECME | - | 1,457 | - | - | - | - | - | 1,457 | - | - | - | - | 1,457 | - | 1,457 | 1,457 |
| IEP | - | 45 | - | - | - | - | - | 45 | - | - | - | - | 45 | - | 45 | 45 |
| Concessions | - | 23,736 | - | - | - | - | - | 23,736 | - | - | - | - | 23,736 | - | 23,736 | 23,736 |
| Welding | - | 3,108 | - | - | 1,587 | - | - | 4,695 | - | - | - | - | 4,695 | - | 4,695 | 4,695 |
| Courtesy Fund | - | 5,327 | - | - | - | - | - | 5,327 | - | - | - | - | 5,327 | - | 5,327 | 5,327 |
| CC Biology | - | 916 | - | - | - | - | - | 916 | - | - | - | - | 916 | - | 916 | 916 |
| CC Foreign Language | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CC Math | - | 32,421 | - | 7,000 | - | - | - | 39,421 | - | - | - | - | 39,421 | - | 39,421 | 39,421 |
| Biology Honors | - | 951 | - | - | - | - | - | 951 | - | - | - | - | 951 | - | 951 | 951 |
| Chemistry Honors | - | 787 | - | - | - | - | - | 787 | - | - | - | - | 787 | - | 787 | 787 |
| Biology Honors B | - | 507 | - | - | - | - | - | 507 | - | - | - | - | 507 | - | 507 | 507 |
| Biology Honors C | - | 101 | - | - | - | - | - | 101 | - | - | - | - | 101 | - | 101 | 101 |
| AP Chemistry | - | 345 | - | - | - | - | - | 345 | - | - | - | - | 345 | - | 345 | 345 |
| AP Physics | - | 373 | - | - | - | - | - | 373 | - | - | - | - | 373 | - | 373 | 373 |
| AP Environmental | - | 973 | - | - | - | - | - | 973 | - | - | - | - | 973 | - | 973 | 973 |
| Anatomy and Physiology | - | 959 | - | - | - | - | - | 959 | - | - | - | - | 959 | - | 959 | 959 |
| Genetics | - | 27 | - | - | - | - | - | 27 | - | - | - | - | 27 | - | 27 | 27 |
| Subtotal Restricted Funds | - | 334,066 | - | - | 9,227 | - | - | 343,293 | 1,120 | 1,120 | - | - | 342,173 | - | 342,173 | 343,293 |

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

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

June 30, 2024

| | 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 | Prepays | Total Assets | Liabilities | | Fund Balances | | | | | Total Fund Balances |
| | | | | | | | | | Accounts Payable | Total Liabilities | Non - Spendable | Restricted | Assigned | Unassigned | | |
| Restricted Funds (Continued): | | | | | | | | | | | | | | | | |
| STEM | \$ - | \$ 228 | \$ - | \$ - | \$ - | \$ - | \$ 228 | \$ - | \$ - | \$ - | \$ - | \$ 228 | \$ - | \$ 228 | \$ - | \$ 228 |
| Graphic Arts | - | 4,148 | - | - | - | - | 4,148 | - | - | - | - | 4,148 | - | 4,148 | - | 4,148 |
| CTE Early Education | - | 6,771 | - | - | - | - | 6,771 | - | - | - | - | 6,771 | - | 6,771 | - | 6,771 |
| Engineer and Manuf. Tech | - | 339 | - | - | - | - | 339 | - | - | - | - | 339 | - | 339 | - | 339 |
| Shop | - | 2,666 | - | - | 2,340 | - | 5,006 | - | - | - | - | 5,006 | - | 5,006 | - | 5,006 |
| HOSA | - | 4,011 | - | - | - | - | 4,011 | - | - | - | - | 4,011 | - | 4,011 | - | 4,011 |
| Oak Log - Yearbook | - | 72,139 | - | - | 914 | - | 73,053 | - | - | - | - | 73,053 | - | 73,053 | - | 73,053 |
| Oak Leaf - Newspaper | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| College Fair | - | 3,646 | - | - | - | - | 3,646 | - | - | - | - | 3,646 | - | 3,646 | - | 3,646 |
| College Board | - | 29,553 | - | - | - | - | 29,553 | - | - | - | - | 29,553 | - | 29,553 | - | 29,553 |
| Student Magazine | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Library / Media | - | 12 | - | - | - | - | 12 | - | - | - | - | 12 | - | 12 | - | 12 |
| Civics Community | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Manhattan Project | - | 87 | - | - | - | - | 87 | - | - | - | - | 87 | - | 87 | - | 87 |
| Health Science Academy | - | 1,916 | - | - | - | - | 1,916 | - | - | - | - | 1,916 | - | 1,916 | - | 1,916 |
| Green Campus | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Education Foundation | - | 9,676 | - | - | - | - | 9,676 | - | - | - | 9,676 | - | 9,676 | - | 9,676 | 9,676 |
| Vietnamese School | - | 200 | - | - | - | - | 200 | - | - | - | - | 200 | - | 200 | - | 200 |
| Grants | - | 1,911 | - | - | - | - | 1,911 | - | - | - | - | 1,911 | - | 1,911 | - | 1,911 |
| R I S E | - | 3,661 | - | - | - | - | 3,661 | - | - | - | - | 3,661 | - | 3,661 | - | 3,661 |
| Auto Tech | - | 100 | - | - | - | - | 100 | - | - | - | - | 100 | - | 100 | - | 100 |
| Donation | - | 1,561 | - | - | - | - | 1,561 | - | - | - | 1,561 | - | 1,561 | - | 1,561 | 1,561 |
| PTSD/PTSO Donations | - | 1,134 | - | - | - | - | 1,134 | - | - | - | 1,134 | - | 1,134 | - | 1,134 | 1,134 |
| Fall Basketball | - | 266 | - | - | - | - | 266 | - | - | - | 266 | - | 266 | - | 266 | 266 |
| Summer Basketball | - | 11,530 | - | - | - | - | 11,530 | - | - | - | 11,530 | - | 11,530 | - | 11,530 | 11,530 |
| Football Camp | - | 127 | - | - | - | - | 127 | - | - | - | 127 | - | 127 | - | 127 | 127 |
| AVID | - | 3,102 | - | - | - | - | 3,102 | - | - | - | 3,102 | - | 3,102 | - | 3,102 | 3,102 |
| SCA Robotics | - | 22 | - | - | - | - | 22 | - | - | - | 22 | - | 22 | - | 22 | 22 |
| Restricted Donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Wildcats for Change | - | 606 | - | - | - | - | 606 | - | - | - | - | 606 | - | 606 | - | 606 |
| Wildcat Mentoring | - | 750 | - | - | - | - | 750 | - | - | - | - | 750 | - | 750 | - | 750 |
| Lost / Damaged | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal restricted funds | - | 160,162 | - | - | 3,254 | - | 163,416 | - | - | - | 32,990 | 130,426 | - | 163,416 | - | 163,416 |
| Total restricted funds | - | 657,474 | - | - | 12,481 | - | 669,955 | 1,120 | 1,120 | - | 32,990 | 635,845 | - | 668,835 | - | 669,955 |
| Total general and restricted | \$ 150 | \$ 790,200 | \$ - | \$ - | \$ 12,481 | \$ - | \$ 802,831 | \$ 1,120 | \$ 1,120 | \$ - | \$ 32,990 | \$ 635,845 | \$ 132,876 | \$ 801,711 | \$ - | \$ 802,831 |

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

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

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

For the Fiscal Year Ended June 30, 2024

| | Fund Balances | Revenues | Expenditures | Interfund and Interaccount Transfers | | Change (Increase (Decrease)) in Inventory | Fund Balances |
|----------------------------------|----------------|----------------|----------------|--------------------------------------|----------|---|----------------|
| | July 1, 2023 | | | In | Out | | June 30, 2024 |
| General Fund: | | | | | | | |
| Coke Commissions | | \$ 7,635 | \$ - | \$ - | \$ - | | |
| Commissions | | 1,190 | - | - | - | | |
| Donations | | 2,319 | - | - | - | | |
| School Store | | - | - | - | - | | |
| Fines/Library | | - | - | - | - | | |
| Fines/Textbook | | - | - | - | - | | |
| Vandalism | | - | - | - | - | | |
| Calculators | | - | - | - | - | | |
| Lost Key Fine | | - | - | - | - | | |
| Badge Replacement | | - | - | - | - | | |
| One to One | | - | - | - | - | | |
| Interest | | 436 | - | - | - | | |
| Administration | | - | 3,307 | - | - | | |
| Instructional | | - | 207 | - | - | | |
| Operations/Maintenance | | - | 148 | - | - | | |
| Other | | 1,136 | - | - | - | | |
| Total general fund | 123,822 | 12,716 | 3,662 | - | - | - | 132,876 |
| Restricted Funds: | | | | | | | |
| Athletics | 35,947 | 233,921 | 219,881 | - | - | - | 49,987 |
| Class of 2023 | - | - | - | - | - | - | - |
| Class of 2024 | 987 | 3,303 | 4,290 | - | - | - | - |
| Class of 2025 | 500 | 677 | - | - | - | - | 1,177 |
| Class of 2026 | - | 450 | - | - | - | - | 450 |
| IFC | 484 | - | 152 | - | - | - | 332 |
| Only One World | - | - | - | - | - | - | - |
| Jugglers Club | - | - | - | - | - | - | - |
| French Club | 34 | - | - | - | - | - | 34 |
| German Club | 41 | 415 | 343 | - | - | - | 113 |
| IRC | 735 | - | 735 | - | - | - | - |
| Key Club | 591 | 128 | - | - | - | - | 719 |
| Young Democrats | - | - | - | - | - | - | - |
| Masquers | 23,554 | 42,625 | 45,608 | - | - | - | 20,571 |
| NHS | 1,834 | 1,945 | 2,709 | - | - | - | 1,070 |
| Spanish Honors Society | 815 | - | - | - | - | - | 815 |
| Ski Club | 1,442 | 16,980 | 13,741 | - | - | - | 4,681 |
| Sewing Club | - | - | - | - | - | - | - |
| Subtotal restricted funds | 66,964 | 300,444 | 287,459 | - | - | - | 79,949 |

(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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Change (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|-------------------------------|----------------------------------|----------|--------------|--|------|---|-----------------------------------|
| | | | | In | Out | | |
| Restricted Funds (Continued): | | | | | | | |
| Spanish Club | \$ 451 | \$ 22 | \$ 129 | \$ - | \$ - | \$ - | \$ 344 |
| GSA Club | 552 | - | - | - | - | - | 552 |
| Philosophy Club | 71 | - | 71 | - | - | - | - |
| Virtual Enterprise | 3,126 | 5,769 | 6,899 | - | - | - | 1,996 |
| Skills USA | 1,998 | - | - | - | - | - | 1,998 |
| FCA | 645 | 250 | 255 | - | - | - | 640 |
| Mock Trial | - | - | - | - | - | - | - |
| E.S.E. | - | - | - | - | - | - | - |
| Haiti Club | - | - | - | - | - | - | - |
| TSA | 940 | 19,806 | 17,658 | - | - | - | 3,088 |
| Interact | 2,664 | 2,164 | 3,423 | - | - | - | 1,405 |
| Math Club | 10,784 | 5,934 | 13,752 | - | - | - | 2,966 |
| Debate Club | - | - | - | - | - | - | - |
| Pj Club | - | - | - | - | - | - | - |
| Science Club | - | - | - | - | - | - | - |
| Science Olympia | 74 | - | 74 | - | - | - | - |
| Science Bowl | 924 | 74 | 20 | - | - | - | 978 |
| Scholars Bowl | 49,643 | - | 120 | - | - | - | 49,523 |
| Chess Club | 45 | - | - | - | - | - | 45 |
| FBLA | 4,184 | 3,512 | 2,954 | - | - | - | 4,742 |
| Break Dancer Club | - | - | - | - | - | - | - |
| STEPP Club | - | - | - | - | - | - | - |
| First Robotics | 14,782 | 35,182 | 34,944 | - | - | - | 15,020 |
| Computer Programming | - | - | - | - | - | - | - |
| 2 Left Feet | - | - | - | - | - | - | - |
| JROTC | 119,578 | 251,349 | 238,484 | - | - | - | 132,443 |
| Sports Media | - | 12,900 | 12,637 | - | - | - | 263 |
| Ischool | 3,306 | 42,480 | 18,503 | - | - | - | 27,283 |
| Business Wild | 129 | 453 | 330 | - | - | - | 252 |
| Entrepreneur | 429 | 4,864 | 1,086 | - | - | - | 4,207 |
| Wildcat Pride | 969 | - | - | - | - | - | 969 |
| Disc Sports | - | - | - | - | - | - | - |
| Not In Our School | - | - | - | - | - | - | - |
| CDC I | 1,554 | 1,239 | 1,350 | - | - | - | 1,443 |
| CDC II | 483 | 532 | 457 | - | - | - | 558 |
| Postage | 1,357 | - | - | - | - | - | 1,357 |
| Freshmen Orientation | 16 | - | - | - | - | - | 16 |
| Prom | 20,506 | 17,550 | 20,489 | - | - | - | 17,567 |
| English | 4,661 | - | 732 | - | - | - | 3,929 |
| Subtotal restricted funds | 243,871 | 404,080 | 374,367 | - | - | - | 273,584 |

(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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Change (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|-------------------------------|----------------------------------|----------|--------------|--|------|---|-----------------------------------|
| | | | | In | Out | | |
| Restricted Funds (Continued): | | | | | | | |
| PTSA Indigent Student | \$ 773 | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ 873 |
| Spanish Culture | 14,112 | 3,549 | 4,875 | - | - | - | 12,786 |
| French Culture | 21,260 | 5,323 | 3,031 | - | - | - | 23,552 |
| Girls Choice | 874 | - | - | - | - | - | 874 |
| AP Economics | - | - | - | - | - | - | - |
| FUSRAP | 1,117 | 100 | 8 | - | - | - | 1,209 |
| Campus Improvement | 5,438 | 1,690 | 1,006 | - | - | - | 6,122 |
| Band | 3,235 | 25,360 | 26,501 | - | - | - | 2,094 |
| Chorus | 2,781 | 12,760 | 11,002 | - | - | - | 4,539 |
| Orchestra | 6,996 | 390 | 2,596 | - | - | - | 4,788 |
| Music Honors Society | - | - | - | - | - | - | - |
| Student Council | 7,021 | 23,523 | 20,482 | - | - | - | 10,062 |
| Flea Market | 3,485 | 23,210 | 23,707 | - | - | - | 2,988 |
| Radio | 850 | - | 850 | - | - | - | - |
| Channel 15/TV Art | 1,262 | - | 1,262 | - | - | - | - |
| Art | 3,431 | 25,261 | 27,313 | - | - | - | 1,379 |
| SECME | 1,457 | - | - | - | - | - | 1,457 |
| IEP | 45 | - | - | - | - | - | 45 |
| Concessions | 17,808 | 40,129 | 34,201 | - | - | - | 23,736 |
| Welding | 4,195 | 7,273 | 6,773 | - | - | - | 4,695 |
| Courtesy Fund | 6,778 | 195 | 1,646 | - | - | - | 5,327 |
| CC Biology | 3,139 | 1,825 | 4,048 | - | - | - | 916 |
| CC Foreign Language | - | - | - | - | - | - | - |
| CC Math | 26,518 | 14,140 | 1,237 | - | - | - | 39,421 |
| Biology Honors | 163 | 1,526 | 738 | - | - | - | 951 |
| Chemistry Honors | 3,889 | 3,175 | 6,277 | - | - | - | 787 |
| Biology Honors B | 488 | 648 | 629 | - | - | - | 507 |
| Biology Honors C | 34 | 600 | 533 | - | - | - | 101 |
| AP Chemistry | 517 | 343 | 515 | - | - | - | 345 |
| AP Physics | 284 | 1,005 | 916 | - | - | - | 373 |
| AP Environmental | 1,375 | 341 | 743 | - | - | - | 973 |
| Anatomy and Physiology | 793 | 1,252 | 1,086 | - | - | - | 959 |
| STEM | - | 1,612 | 1,384 | - | - | - | 228 |
| Genetics | 93 | 176 | 242 | - | - | - | 27 |
| Subtotal restricted funds | 140,211 | 195,506 | 183,603 | - | - | - | 152,114 |

(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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|------------------------------------|----------------------------------|--------------|--------------|--|------|--|-----------------------------------|
| | | | | In | Out | | |
| Restricted Funds (Continued): | | | | | | | |
| Graphic Arts | \$ 3,847 | \$ 2,477 | \$ 2,176 | \$ - | \$ - | \$ - | \$ 4,148 |
| CTE Early Education | 9,588 | 32,349 | 35,166 | - | - | - | 6,771 |
| Engineer and Manuf. Tech | 3,153 | 3,625 | 6,439 | - | - | - | 339 |
| Shop | 2,071 | 9,898 | 6,963 | - | - | - | 5,006 |
| HOSA | 1,279 | 18,999 | 16,267 | - | - | - | 4,011 |
| Oak Log - Yearbook | 51,141 | 22,780 | 868 | - | - | - | 73,053 |
| Oak Leaf - Newspaper | - | - | - | - | - | - | - |
| College Fair | 3,846 | - | 200 | - | - | - | 3,646 |
| College Board | 27,624 | 56,428 | 54,499 | - | - | - | 29,553 |
| Student Magazine | - | - | - | - | - | - | - |
| Library/Media | 12 | 109 | 109 | - | - | - | 12 |
| Civics Community | - | - | - | - | - | - | - |
| Manhattan Project | 444 | 1,045 | 1,402 | - | - | - | 87 |
| Health Science Academy | 3,178 | 4,229 | 5,491 | - | - | - | 1,916 |
| Green Campus | - | - | - | - | - | - | - |
| Education Foundation | 4,416 | 7,500 | 2,240 | - | - | - | 9,676 |
| Vietnamese School | 230 | - | 30 | - | - | - | 200 |
| Grants | 5,833 | 5,654 | 9,576 | - | - | - | 1,911 |
| R.I.S.E | 3,618 | 509 | 466 | - | - | - | 3,661 |
| Auto Tech | 166 | 1,532 | 1,598 | - | - | - | 100 |
| Donation | - | 1,561 | - | - | - | - | 1,561 |
| PTA/PTSO Donations | 1,134 | - | - | - | - | - | 1,134 |
| Fall Basketball | 266 | - | - | - | - | - | 266 |
| Summer Basketball | 13,640 | 6,500 | 8,610 | - | - | - | 11,530 |
| Football Camp | 127 | - | - | - | - | - | 127 |
| AVID | 3,063 | 1,305 | 1,266 | - | - | - | 3,102 |
| SCA Robotics | 22 | - | - | - | - | - | 22 |
| Restricted Donations | - | - | - | - | - | - | - |
| Wildcats for Change | 764 | 205 | 363 | - | - | - | 606 |
| Wildcat Mentoring | 750 | - | - | - | - | - | 750 |
| Lost / Damaged | - | 11,313 | 11,313 | - | - | - | - |
| Subtotal restricted funds | 140,212 | 188,018 | 165,042 | - | - | - | 163,188 |
| Total restricted funds | 591,258 | 1,088,048 | 1,010,471 | - | - | - | 668,835 |
| Total general and restricted funds | \$ 715,080 | \$ 1,100,764 | \$ 1,014,133 | \$ - | \$ - | \$ - | \$ 801,711 |

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, 2024

| | 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 | Liabilities | | Fund Balances | | | | Total Fund Balances | | |
| | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | | |
| General Fund | \$ 2,100 | \$ 126,855 | \$ - | \$ - | \$ - | \$ - | \$ 128,955 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 128,955 | \$ 128,955 | \$ 128,955 |
| Restricted Funds: | | | | | | | | | | | | | | | |
| Athletics | - | 19,003 | - | - | - | - | 19,003 | - | - | - | - | 19,003 | - | 19,003 | 19,003 |
| Pep Club | - | 25 | - | - | - | - | 25 | - | - | - | - | 25 | - | 25 | 25 |
| Ski Club | - | 1,447 | - | - | - | - | 1,447 | - | - | - | - | 1,447 | - | 1,447 | 1,447 |
| Lego League | - | 6,379 | - | - | - | - | 6,379 | - | - | - | - | 6,379 | - | 6,379 | 6,379 |
| 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 | - | 328 | - | - | - | - | 328 | - | - | - | - | 328 | - | 328 | 328 |
| Rotary Club | - | 1,148 | - | - | - | - | 1,148 | - | - | - | - | 1,148 | - | 1,148 | 1,148 |
| GIS Club | - | 64 | - | - | - | - | 64 | - | - | - | - | 64 | - | 64 | 64 |
| CDC | - | 1,123 | - | - | - | - | 1,123 | - | - | - | - | 1,123 | - | 1,123 | 1,123 |
| Biz Town | - | 605 | - | - | - | - | 605 | - | - | - | - | 605 | - | 605 | 605 |
| Band Uniforms | - | 3,822 | - | - | - | - | 3,822 | - | - | - | - | 3,822 | - | 3,822 | 3,822 |
| Diversified Tech | - | 1,174 | - | - | - | - | 1,174 | - | - | - | - | 1,174 | - | 1,174 | 1,174 |
| Instrument Rental | - | 8,142 | - | - | - | - | 8,142 | - | - | - | - | 8,142 | - | 8,142 | 8,142 |
| Band | - | 10,626 | - | - | - | - | 10,626 | - | - | - | - | 10,626 | - | 10,626 | 10,626 |
| Chorus | - | 3,058 | - | - | - | - | 3,058 | - | - | - | - | 3,058 | - | 3,058 | 3,058 |
| Orchestra/Strings | - | 5,866 | - | - | - | - | 5,866 | - | - | - | - | 5,866 | - | 5,866 | 5,866 |
| Student Council | - | 6,268 | - | - | - | - | 6,268 | - | - | - | - | 6,268 | - | 6,268 | 6,268 |
| Art | - | 625 | - | - | - | - | 625 | - | - | - | - | 625 | - | 625 | 625 |
| Library/Media | - | 483 | - | - | - | - | 483 | - | - | - | - | 483 | - | 483 | 483 |
| 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 | - | 360 | - | - | - | - | 360 | - | - | - | - | 360 | - | 360 | 360 |
| Upwild | - | 18 | - | - | - | - | 18 | - | - | - | - | 18 | - | 18 | 18 |
| Misc. Donations For Student Incentives | - | 5,117 | - | - | - | - | 5,117 | - | - | - | - | 5,117 | - | 5,117 | 5,117 |
| Yearbooks | - | 12,924 | - | - | - | - | 12,924 | - | - | - | - | 12,924 | - | 12,924 | 12,924 |
| Wilderness Connection | - | 292 | - | - | - | - | 292 | - | - | - | - | 292 | - | 292 | 292 |
| Fay Soldono Mem | - | 4,486 | - | - | - | - | 4,486 | - | - | 4,486 | - | - | 4,486 | 4,486 | 4,486 |
| Sadie Clary Investment | - | 7,338 | - | - | - | - | 7,338 | - | - | 7,338 | - | - | 7,338 | 7,338 | 7,338 |
| Project Room | - | 211 | - | - | - | - | 211 | - | - | - | 211 | - | 211 | 211 | 211 |
| Grant/Incentive | - | 259 | - | - | - | - | 259 | - | - | - | 259 | - | 259 | 259 | 259 |
| PTA/PTSO Donations | - | 376 | - | - | - | - | 376 | - | - | - | 376 | - | 376 | 376 | 376 |
| JMS Teacher App | - | 158 | - | - | - | - | 158 | - | - | - | 158 | - | 158 | 158 | 158 |
| Garden Club | - | 51 | - | - | - | - | 51 | - | - | - | 51 | - | 51 | 51 | 51 |
| Robert Moss Donation | - | 25,688 | - | - | - | - | 25,688 | - | - | 25,688 | - | - | 25,688 | 25,688 | 25,688 |
| Restricted Donation | - | 2,500 | - | - | - | - | 2,500 | - | - | 2,500 | - | - | 2,500 | 2,500 | 2,500 |
| STEM School | - | 847 | - | - | - | - | 847 | - | - | - | 847 | - | 847 | 847 | 847 |
| PLTW | - | 7,337 | - | - | - | - | 7,337 | - | - | - | 7,337 | - | 7,337 | 7,337 | 7,337 |
| Lost/Damaged | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Williamsburg | - | 7,265 | - | - | - | - | 7,265 | - | - | 7,265 | - | - | 7,265 | 7,265 | 7,265 |
| Jude | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total restricted funds | - | 149,773 | - | - | - | - | 149,773 | - | - | - | 47,912 | 101,861 | - | 149,773 | 149,773 |
| Total general and restricted | \$ 2,100 | \$ 276,628 | \$ - | \$ - | \$ - | \$ - | \$ 278,728 | \$ - | \$ - | \$ - | \$ 47,912 | \$ 101,861 | \$ 128,955 | \$ 278,728 | \$ 278,728 |

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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|----------------------------------|----------------------------------|---------------|---------------|--|----------|--|-----------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Administration | | \$ - | \$ 928 | \$ - | \$ - | | |
| Badge Replacement | | - | - | - | - | | |
| Field Trips | | 2,480 | 2,240 | - | - | | |
| Fines/Textbooks | | - | - | - | - | | |
| Calculators | | - | - | - | - | | |
| Instruction | | - | 30 | - | - | | |
| Interest | | 5,671 | - | - | - | | |
| Miscellaneous | | 206 | - | - | - | | |
| One to One | | - | - | - | - | | |
| Operations/Maintenance | | - | - | - | - | | |
| Pictures | | 2,428 | - | - | - | | |
| Total general fund | 121,368 | 10,785 | 3,198 | - | - | - | 128,955 |
| Restricted Funds: | | | | | | | |
| Athletics | 18,598 | 29,825 | 29,420 | - | - | - | 19,003 |
| Pep Club/Cheerleading | 25 | - | - | - | - | - | 25 |
| Ski Club | 1,043 | 11,481 | 11,077 | - | - | - | 1,447 |
| Lego League | 6,984 | 5,300 | 5,905 | - | - | - | 6,379 |
| Tech Student Assoc | 99 | - | - | - | - | - | 99 |
| Math Club | 90 | - | - | - | - | - | 90 |
| Energy Bowl | 1,116 | - | - | - | - | - | 1,116 |
| Chess Club | 328 | - | - | - | - | - | 328 |
| Rotary Club | 1,148 | - | - | - | - | - | 1,148 |
| GIS Club | 64 | - | - | - | - | - | 64 |
| CDC | 670 | 808 | 355 | - | - | - | 1,123 |
| Biz Town | 1,091 | 1,530 | 2,016 | - | - | - | 605 |
| Band Uniforms | 2,912 | 910 | - | - | - | - | 3,822 |
| Diversified Tech | 539 | 5,113 | 4,478 | - | - | - | 1,174 |
| Instrument Rental | 5,743 | 2,800 | 401 | - | - | - | 8,142 |
| Band | 11,391 | 17,794 | 18,559 | - | - | - | 10,626 |
| Chorus | 5,103 | 16,444 | 18,489 | - | - | - | 3,058 |
| Jude | - | 740 | 740 | - | - | - | - |
| Subtotal restricted funds | 56,944 | 92,745 | 91,440 | - | - | - | 58,249 |

(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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes (Increases (Decreases)) in Inventory | Fund Balances June 30, 2024 |
|--|----------------------------------|-------------------|-------------------|--|-------------|--|-----------------------------------|
| | | | | In | Out | | |
| Restricted Funds (Continued): | | | | | | | |
| Orchestra/Strings | \$ 9,575 | \$ 3,332 | \$ 7,041 | \$ - | \$ - | \$ - | \$ 5,866 |
| Student Council | 4,810 | 4,233 | 2,775 | - | - | - | 6,268 |
| Williamsburg | 7,755 | 50,402 | 50,892 | - | - | - | 7,265 |
| Art | 625 | - | - | - | - | - | 625 |
| Library/Media | 383 | 100 | - | - | - | - | 483 |
| SECME | 585 | - | - | - | - | - | 585 |
| Field Trip Assistant | 2,332 | - | - | - | - | - | 2,332 |
| Staff Courtesy | 138 | - | - | - | - | - | 138 |
| Foreign Language | 640 | - | 280 | - | - | - | 360 |
| Upwild | 18 | - | - | - | - | - | 18 |
| Misc. Donations For Student Incentives | 5,117 | - | - | - | - | - | 5,117 |
| Yearbooks | 5,460 | 10,234 | 2,770 | - | - | - | 12,924 |
| Wilderness Connection | 221 | 2,340 | 2,269 | - | - | - | 292 |
| Fay Soldano Mem | 4,486 | - | - | - | - | - | 4,486 |
| Sadie Clary Investment | 7,338 | - | - | - | - | - | 7,338 |
| Project Room | 211 | - | - | - | - | - | 211 |
| Grants/Incentive | 259 | - | - | - | - | - | 259 |
| PTA/PTSO Donations | 376 | - | - | - | - | - | 376 |
| JMS Teacher App | 158 | - | - | - | - | - | 158 |
| Garden Club | 51 | - | - | - | - | - | 51 |
| Robert Moss Donation | 27,988 | - | 2,300 | - | - | - | 25,688 |
| Restricted Donation | 2,500 | - | - | - | - | - | 2,500 |
| PLTW | 3,013 | 6,345 | 2,021 | - | - | - | 7,337 |
| Lost/Damaged | - | 2,530 | 2,530 | - | - | - | - |
| STEM School | 847 | - | - | - | - | - | 847 |
| Subtotal restricted funds | <u>84,886</u> | <u>79,516</u> | <u>72,878</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>91,524</u> |
| Total restricted funds | <u>141,830</u> | <u>172,261</u> | <u>164,318</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>149,773</u> |
| Total general and restricted funds | <u>\$ 263,198</u> | <u>\$ 183,046</u> | <u>\$ 167,516</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 278,728</u> |

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, 2024

| | Assets | | | | | | 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 Liabilities and Fund Balances | | |
| | | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | Total Fund Balances | |
| General Fund | \$ - | \$ 44,239 | \$ - | \$ - | \$ - | \$ - | \$ 44,239 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 44,239 | \$ 44,239 | \$ 44,239 | |
| Restricted Funds: | | | | | | | | | | | | | | | | |
| Athletics | - | 37,916 | - | - | - | - | 37,916 | - | - | - | - | - | 37,916 | - | 37,916 | 37,916 |
| Pep Club/Cheerleading | - | 2,005 | - | - | - | - | 2,005 | - | - | - | - | - | 2,005 | - | 2,005 | 2,005 |
| FCCLA | - | 197 | - | - | - | - | 197 | - | - | - | - | - | 197 | - | 197 | 197 |
| Youth 4 Christ | - | 117 | - | - | - | - | 117 | - | - | - | - | - | 117 | - | 117 | 117 |
| Youth Act | - | 456 | - | - | - | - | 456 | - | - | - | - | - | 456 | - | 456 | 456 |
| Drama Club | - | 2,016 | - | - | - | - | 2,016 | - | - | - | - | - | 2,016 | - | 2,016 | 2,016 |
| International Club | - | 427 | - | - | - | - | 427 | - | - | - | - | - | 427 | - | 427 | 427 |
| Lego League Club | - | 2,500 | - | - | - | - | 2,500 | - | - | - | - | - | 2,500 | - | 2,500 | 2,500 |
| Tech Student Association | - | 5,866 | - | - | - | - | 5,866 | - | - | - | - | - | 5,866 | - | 5,866 | 5,866 |
| Outward Bound | - | 1,665 | - | - | - | - | 1,665 | - | - | - | - | - | 1,665 | - | 1,665 | 1,665 |
| Recycling Club | - | 98 | - | - | - | - | 98 | - | - | - | - | - | 98 | - | 98 | 98 |
| CMI Club | - | 107 | - | - | - | - | 107 | - | - | - | - | - | 107 | - | 107 | 107 |
| CDC | - | 145 | - | - | - | - | 145 | - | - | - | - | - | 145 | - | 145 | 145 |
| Biz Town | - | 3,971 | - | - | - | - | 3,971 | - | - | - | - | - | 3,971 | - | 3,971 | 3,971 |
| Generation Youth | - | 419 | - | - | - | - | 419 | - | - | - | - | - | 419 | - | 419 | 419 |
| Band Tuba Replacement | - | 200 | - | - | - | - | 200 | - | - | - | - | - | 200 | - | 200 | 200 |
| Band | - | 5,507 | - | - | - | - | 5,507 | - | - | - | - | - | 5,507 | - | 5,507 | 5,507 |
| RMS Library | - | 39 | - | - | - | - | 39 | - | - | - | - | - | 39 | - | 39 | 39 |
| SECME Club | - | 864 | - | - | - | - | 864 | - | - | - | - | - | 864 | - | 864 | 864 |
| Chorus | - | 1,884 | - | - | - | - | 1,884 | - | - | - | - | - | 1,884 | - | 1,884 | 1,884 |
| Orchestra | - | 450 | - | - | - | - | 450 | - | - | - | - | - | 450 | - | 450 | 450 |
| 8th Grade Science | - | 83 | - | - | - | - | 83 | - | - | - | - | - | 83 | - | 83 | 83 |
| Student Council | - | 11,887 | - | - | - | - | 11,887 | - | - | - | - | - | 11,887 | - | 11,887 | 11,887 |
| Concessions Staff | - | 867 | - | - | - | - | 867 | - | - | - | - | - | 867 | - | 867 | 867 |
| Concessions Student | - | 2 | - | - | - | - | 2 | - | - | - | - | - | 2 | - | 2 | 2 |
| Intercession | - | 49 | - | - | - | - | 49 | - | - | - | - | - | 49 | - | 49 | 49 |
| Art | - | 334 | - | - | - | - | 334 | - | - | - | - | - | 334 | - | 334 | 334 |
| Physical Education | - | 4 | - | - | - | - | 4 | - | - | - | - | - | 4 | - | 4 | 4 |
| Library Media Center | - | 2,283 | - | - | - | - | 2,283 | - | - | - | - | - | 2,283 | - | 2,283 | 2,283 |
| Staff Courtesy Fund | - | 10 | - | - | - | - | 10 | - | - | - | - | - | 10 | - | 10 | 10 |
| Titans Club | - | 2,173 | - | - | - | - | 2,173 | - | - | - | - | - | 2,173 | - | 2,173 | 2,173 |
| Yearbooks | - | 8,948 | - | - | - | - | 8,948 | - | - | - | - | - | 8,948 | - | 8,948 | 8,948 |
| Staff Lounge | - | 3 | - | - | - | - | 3 | - | - | - | - | - | 3 | - | 3 | 3 |
| Stem PBL Grant | - | 2,867 | - | - | - | - | 2,867 | - | - | - | 2,867 | - | - | 2,867 | 2,867 | 2,867 |
| Fifth Grade | - | 798 | - | - | - | - | 798 | - | - | - | - | - | 798 | - | 798 | 798 |
| Sixth Grade | - | 378 | - | - | - | - | 378 | - | - | - | - | - | 378 | - | 378 | 378 |
| Seventh Grade | - | 1,999 | - | - | - | - | 1,999 | - | - | - | - | - | 1,999 | - | 1,999 | 1,999 |
| Eighth Grade | - | 969 | - | - | - | - | 969 | - | - | - | - | - | 969 | - | 969 | 969 |
| Vietnamese School | - | 60 | - | - | - | - | 60 | - | - | - | - | - | 60 | - | 60 | 60 |
| Grants | - | 89 | - | - | - | - | 89 | - | - | - | 89 | - | - | 89 | 89 | 89 |
| UCOR Grant | - | 1,000 | - | - | - | - | 1,000 | - | - | - | 1,000 | - | - | 1,000 | 1,000 | 1,000 |
| Subtotal restricted funds | - | 101,652 | - | - | - | - | 101,652 | - | - | - | 3,956 | 97,696 | - | 101,652 | 101,652 | |

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Balance Sheet – Regulatory Basis
(Continued)

June 30, 2024

| | 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 | Liabilities | | Fund Balances | | | | Total Fund Balances | | |
| | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | | |
| Restricted Funds (Continued): | | | | | | | | | | | | | | | |
| Orau Promethean | \$ - | \$ 42 | \$ - | \$ - | \$ - | \$ - | \$ 42 | \$ - | \$ - | \$ 42 | \$ - | \$ - | \$ 42 | \$ 42 | |
| Listen Up High | - | 2 | - | - | - | - | 2 | - | - | - | 2 | - | 2 | 2 | |
| Raising the Bar | - | 1 | - | - | - | - | 1 | - | - | - | 1 | - | 1 | 1 | |
| Ski Club | - | 483 | - | - | - | - | 483 | - | - | - | 483 | - | 483 | 483 | |
| Tech Titans 3D | - | 14 | - | - | - | - | 14 | - | - | - | 14 | - | 14 | 14 | |
| TSTA Conference | - | 844 | - | - | - | - | 844 | - | - | - | 844 | - | 844 | 844 | |
| Education Foundation | - | 121 | - | - | - | - | 121 | - | - | 121 | - | - | 121 | 121 | |
| First Tech Challenge | - | 1,203 | - | - | - | - | 1,203 | - | - | - | 1,203 | - | 1,203 | 1,203 | |
| ORC Foundation | - | 50 | - | - | - | - | 50 | - | - | 50 | - | - | 50 | 50 | |
| Williamsburg | - | 1,725 | - | - | - | - | 1,725 | - | - | - | 1,725 | - | 1,725 | 1,725 | |
| Rams SAT | - | 2,488 | - | - | - | - | 2,488 | - | - | 2,488 | - | - | 2,488 | 2,488 | |
| Theater Club | - | 163 | - | - | - | - | 163 | - | - | - | 163 | - | 163 | 163 | |
| Lost/Damaged | - | 32 | - | - | - | - | 32 | - | - | - | 32 | - | 32 | 32 | |
| Humanities Team | - | 31 | - | - | - | - | 31 | - | - | - | 31 | - | 31 | 31 | |
| 4-H Club | - | 15 | - | - | - | - | 15 | - | - | - | 15 | - | 15 | 15 | |
| Clinic | - | 1 | - | - | - | - | 1 | - | - | - | 1 | - | 1 | 1 | |
| Restricted Donation | - | 301 | - | - | - | - | 301 | - | - | - | 301 | - | 301 | 301 | |
| Subtotal restricted funds | - | 7,516 | - | - | - | - | 7,516 | - | - | 4,727 | 2,789 | - | 7,516 | 7,516 | |
| Total restricted funds | - | 109,168 | - | - | - | - | 109,168 | - | - | 8,683 | 100,485 | - | 109,168 | 109,168 | |
| Total general and restricted | \$ - | \$ 153,407 | \$ - | \$ - | \$ - | \$ - | \$ 153,407 | \$ - | \$ - | \$ 8,683 | \$ 100,485 | \$ 44,239 | \$ 153,407 | \$ 153,407 | |

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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|----------------------------------|-------------------------------|----------------|----------------|--------------------------------------|----------|--|--------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Pictures | | \$ 2,098 | \$ - | \$ - | \$ - | | |
| Gifts/Donations | | 385 | - | - | - | | |
| Lost/Damaged Textbooks | | - | - | - | - | | |
| Badge Replacement | | 20 | - | - | - | | |
| Interest | | 3,237 | - | - | - | | |
| Instruction | | 1,163 | 1,708 | - | - | | |
| Field Trips | | 12,544 | 12,189 | - | - | | |
| Workbooks/Magazines | | 118 | - | - | - | | |
| Administration | | - | - | - | - | | |
| Other Expenses | | - | 10 | - | - | | |
| Miscellaneous | | 19 | - | - | - | | |
| Total general fund | 38,562 | 19,584 | 13,907 | - | - | - | 44,239 |
| Restricted Funds: | | | | | | | |
| Athletics | 18,110 | 71,945 | 52,139 | - | - | - | 37,916 |
| Pep Club/Cheerleading | 1,948 | 11,852 | 11,795 | - | - | - | 2,005 |
| FCCLA | 781 | 3,000 | 3,584 | - | - | - | 197 |
| Youth 4 Christ | 117 | - | - | - | - | - | 117 |
| Youth Act | 456 | - | - | - | - | - | 456 |
| Drama Club | 2,163 | 1,120 | 1,267 | - | - | - | 2,016 |
| International Club | 427 | - | - | - | - | - | 427 |
| Lego League Club | 2,500 | - | - | - | - | - | 2,500 |
| Tech Student Assoc. | 1,999 | 18,882 | 15,015 | - | - | - | 5,866 |
| Outward Bound | 1,665 | - | - | - | - | - | 1,665 |
| Recycling Club | 98 | - | - | - | - | - | 98 |
| CMI Club | 107 | - | - | - | - | - | 107 |
| CDC | 568 | - | 423 | - | - | - | 145 |
| Biz Town | 3,706 | 2,585 | 2,320 | - | - | - | 3,971 |
| Generation Youth | 419 | - | - | - | - | - | 419 |
| Band Tuba Replacement | 200 | - | - | - | - | - | 200 |
| Band | 8,950 | 15,296 | 18,739 | - | - | - | 5,507 |
| RMS Library | 39 | - | - | - | - | - | 39 |
| SECME Club | 864 | - | - | - | - | - | 864 |
| Chorus | 5,563 | 10,117 | 13,796 | - | - | - | 1,884 |
| Orchestra | 4,084 | 9,710 | 13,344 | - | - | - | 450 |
| 8th Grade Science | 83 | - | - | - | - | - | 83 |
| Subtotal restricted funds | 54,847 | 144,507 | 132,422 | - | - | - | 66,932 |

(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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|------------------------------------|----------------------------------|------------|--------------|--|------|--|-----------------------------------|
| | | | | In | Out | | |
| Restricted Funds (Continued): | | | | | | | |
| Student Council | \$ 11,175 | \$ 3,182 | \$ 2,470 | \$ - | \$ - | \$ - | \$ 11,887 |
| Concessions Staff | 826 | 41 | - | - | - | - | 867 |
| Concessions Student | 2 | - | - | - | - | - | 2 |
| Intercession | 49 | - | - | - | - | - | 49 |
| Art | 273 | 1,676 | 1,615 | - | - | - | 334 |
| Physical Education | 4 | - | - | - | - | - | 4 |
| Library Media Center | 1,512 | 18,199 | 17,428 | - | - | - | 2,283 |
| Staff Courtesy Fund | 10 | - | - | - | - | - | 10 |
| Titans Club | 2,173 | - | - | - | - | - | 2,173 |
| Yearbooks | 7,617 | 2,986 | 1,655 | - | - | - | 8,948 |
| Staff Lounge | 3 | - | - | - | - | - | 3 |
| Stem PBL Grant | 2,198 | 4,263 | 3,594 | - | - | - | 2,867 |
| Fifth Grade | 798 | - | - | - | - | - | 798 |
| Sixth Grade | 378 | - | - | - | - | - | 378 |
| Seventh Grade | 1,999 | - | - | - | - | - | 1,999 |
| Eighth Grade | 974 | - | 5 | - | - | - | 969 |
| Vietnamese School | 60 | - | - | - | - | - | 60 |
| Grants | 1,339 | 16,218 | 17,468 | - | - | - | 89 |
| UCOR Grants | 1,000 | - | - | - | - | - | 1,000 |
| Orau Promethean | 42 | - | - | - | - | - | 42 |
| Listen Up High | 2 | - | - | - | - | - | 2 |
| Raising the Bar | 1 | - | - | - | - | - | 1 |
| Ski Club | 331 | 9,779 | 9,627 | - | - | - | 483 |
| Tech Titans 3D | 14 | - | - | - | - | - | 14 |
| TSTA Conference | 844 | - | - | - | - | - | 844 |
| Education Foundation | 121 | - | - | - | - | - | 121 |
| First Tech Challenge | 1,203 | - | - | - | - | - | 1,203 |
| ORC Foundation | 50 | - | - | - | - | - | 50 |
| Williamsburg | 1,779 | 34,884 | 34,938 | - | - | - | 1,725 |
| Rams SAT | 2,488 | - | - | - | - | - | 2,488 |
| Theater Club | - | 163 | - | - | - | - | 163 |
| Lost/Damaged | 2,124 | 4,427 | 6,519 | - | - | - | 32 |
| Humanities Team | 31 | - | - | - | - | - | 31 |
| 4-H Club | 15 | - | - | - | - | - | 15 |
| Clinic | 71 | - | 70 | - | - | - | 1 |
| Restricted Donation | 301 | - | - | - | - | - | 301 |
| Subtotal restricted funds | 41,970 | 95,655 | 95,389 | - | - | - | 42,236 |
| Total restricted funds | 96,817 | 240,162 | 227,811 | - | - | - | 109,168 |
| Total general and restricted funds | \$ 135,379 | \$ 259,746 | \$ 241,718 | \$ - | \$ - | \$ - | \$ 153,407 |

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, 2024

| | 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 | \$ - | \$ 23,942 | \$ - | \$ - | \$ - | \$ - | \$ 23,942 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23,942 | \$ 23,942 | \$ 23,942 |
| Restricted Funds: | | | | | | | | | | | | | | | |
| Safety Patrol | - | 1,472 | - | - | - | - | 1,472 | - | - | - | - | 1,472 | - | 1,472 | 1,472 |
| Concession/Staff | - | 73 | - | - | - | - | 73 | - | - | - | - | 73 | - | 73 | 73 |
| Ucor Grant | - | 1,434 | - | - | - | - | 1,434 | - | - | - | 1,434 | - | - | 1,434 | 1,434 |
| OREF Grant | - | 5 | - | - | - | - | 5 | - | - | - | 5 | - | - | 5 | 5 |
| Lost/Damaged | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Family Engagement | - | 36 | - | - | - | - | 36 | - | - | - | 36 | - | - | 36 | 36 |
| Grants | - | 1,255 | - | - | - | - | 1,255 | - | - | - | 1,255 | - | - | 1,255 | 1,255 |
| Restricted Donation | - | 1,454 | - | - | - | - | 1,454 | - | - | - | 1,454 | - | - | 1,454 | 1,454 |
| Total restricted funds | - | 5,729 | - | - | - | - | 5,729 | - | - | - | 4,184 | 1,545 | - | 5,729 | 5,729 |
| Total general and restricted | \$ - | \$ 29,671 | \$ - | \$ - | \$ - | \$ - | \$ 29,671 | \$ - | \$ - | \$ - | \$ 4,184 | \$ 1,545 | \$ 23,942 | \$ 29,671 | \$ 29,671 |

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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Change {Increase (Decrease)} in Inventory | Fund Balances June 30, 2024 |
|---|----------------------------------|------------------|------------------|--|-------------|---|-----------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Pictures | | \$ 3,061 | \$ - | \$ - | \$ - | | |
| Gifts/Donations | | 1,415 | - | - | - | | |
| Class Contributions | | 7,400 | - | - | - | | |
| Music Program | | 265 | - | - | - | | |
| Interest | | 666 | - | - | - | | |
| Field Trips | | 1,929 | 2,570 | - | - | | |
| Administration | | - | 492 | - | - | | |
| Instruction | | - | 10,196 | - | - | | |
| Other | | - | - | - | - | | |
| Total general fund | 22,464 | 14,736 | 13,258 | - | - | - | 23,942 |
| Restricted Funds: | | | | | | | |
| Safety Patrol | 1,472 | - | - | - | - | - | 1,472 |
| Concession/Staff | 55 | 18 | - | - | - | - | 73 |
| Ucor Grant | 977 | 1,000 | 543 | - | - | - | 1,434 |
| OREF Grant | 5 | - | - | - | - | - | 5 |
| Lost/Damaged | - | 188 | 188 | - | - | - | - |
| Family Engagement | 1,262 | 2,904 | 4,130 | - | - | - | 36 |
| Grants | 1,011 | 7,989 | 7,745 | - | - | - | 1,255 |
| Restricted Donation | 354 | 1,100 | - | - | - | - | 1,454 |
| Total restricted funds | 5,136 | 13,199 | 12,606 | - | - | - | 5,729 |
| Total general and restricted funds | \$ 27,600 | \$ 27,935 | \$ 25,864 | \$ - | \$ - | \$ - | \$ 29,671 |

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, 2024

| | 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 | \$ - | \$ 59,686 | \$ - | \$ - | \$ - | \$ - | \$ 59,686 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 59,686 | \$ 59,686 | \$ 59,686 |
| Restricted Funds: | | | | | | | | | | | | | | | |
| Choir | - | 273 | - | - | - | - | 273 | - | - | - | - | - | 273 | - | 273 |
| Orchestra/Strings | - | 1,558 | - | - | - | - | 1,558 | - | - | - | - | - | 1,558 | - | 1,558 |
| Intercession | - | 1 | - | - | - | - | 1 | - | - | - | - | - | 1 | - | 1 |
| 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 | - | 13 | - | - | - | - | 13 | - | - | - | - | - | 13 | - | 13 |
| ORC Foundation | - | 1,837 | - | - | - | - | 1,837 | - | - | - | 1,837 | - | - | - | 1,837 |
| Education Foundation Grant | - | 6 | - | - | - | - | 6 | - | - | - | 6 | - | - | - | 6 |
| UCOR Grant | - | 1,624 | - | - | - | - | 1,624 | - | - | - | 1,624 | - | - | - | 1,624 |
| Lost/Damaged | - | 1 | - | - | - | - | 1 | - | - | - | - | - | 1 | - | 1 |
| Monarch Butterfly | - | 195 | - | - | - | - | 195 | - | - | - | - | - | 195 | - | 195 |
| Restricted Donation | - | 88 | - | - | - | - | 88 | - | - | - | - | - | 88 | - | 88 |
| CDI | - | 20 | - | - | - | - | 20 | - | - | - | 20 | - | - | - | 20 |
| Total restricted funds | - | 8,552 | - | - | - | - | 8,552 | - | - | - | 3,487 | 5,065 | - | 8,552 | 8,552 |
| Total general and restricted | \$ - | \$ 68,238 | \$ - | \$ - | \$ - | \$ - | \$ 68,238 | \$ - | \$ - | \$ - | \$ 3,487 | \$ 5,065 | \$ 59,686 | \$ 68,238 | \$ 68,238 |

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, 2024

| | Fund Balances June 30, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Change {Increase (Decrease)} in Inventory | Fund Balances June 30, 2024 |
|------------------------------------|-----------------------------------|-----------|--------------|--|------|---|-----------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Administration | | \$ - | \$ 5,443 | \$ - | \$ - | | |
| Class Contributions | | 11,143 | - | - | - | | |
| Gifts/Donations | | 2,874 | - | - | - | | |
| Field Trips | | 11,389 | 11,469 | - | - | | |
| Fines/Library | | 202 | - | - | - | | |
| Instruction | | - | 9,752 | - | - | | |
| Interest | | 1,405 | - | - | - | | |
| Miscellaneous | | 50 | - | - | - | | |
| Music Program | | 417 | 417 | - | - | | |
| Music | | - | - | - | - | | |
| Other Expenses | | - | 202 | - | - | | |
| Pictures | | 4,254 | - | - | - | | |
| Total general fund | 55,235 | 31,734 | 27,283 | - | - | - | 59,686 |
| Restricted Funds: | | | | | | | |
| Choir | 273 | - | - | - | - | - | 273 |
| Orchestra/Strings | 1,500 | 280 | 222 | - | - | - | 1,558 |
| Intercession | 50 | 600 | 649 | - | - | - | 1 |
| Chess Club | 738 | - | - | - | - | - | 738 |
| Gracie Kline SC | 1,198 | - | - | - | - | - | 1,198 |
| Recycle Club | 1,000 | - | - | - | - | - | 1,000 |
| Staff Support | 14 | - | 1 | - | - | - | 13 |
| ORC Foundation | 1,797 | 2,500 | 2,460 | - | - | - | 1,837 |
| Education Foundation Grant | 6 | - | - | - | - | - | 6 |
| UCOR Grant | 1,589 | 1,500 | 1,465 | - | - | - | 1,624 |
| Lost/Damaged | - | 76 | 75 | - | - | - | 1 |
| Monarch Butterfly | 195 | - | - | - | - | - | 195 |
| Restricted Donation | 88 | - | - | - | - | - | 88 |
| CDI | - | 20 | - | - | - | - | 20 |
| Total restricted funds | 8,448 | 4,976 | 4,872 | - | - | - | 8,552 |
| Total general and restricted funds | \$ 63,683 | \$ 36,710 | \$ 32,155 | \$ - | \$ - | \$ - | \$ 68,238 |

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, 2024

| | Assets | | | | | | 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 Liabilities and Fund Balances | |
| | | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | Total Fund Balances |
| General Fund | \$ - | \$ 34,542 | \$ - | \$ - | \$ - | \$ - | \$ 34,542 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 34,542 | \$ 34,542 | \$ 34,542 |
| Restricted Funds: | | | | | | | | | | | | | | | |
| Safety Patrol | - | 1,508 | - | - | - | - | 1,508 | - | - | - | - | 1,508 | - | 1,508 | 1,508 |
| Orchestra/Strings | - | 824 | - | - | - | - | 824 | - | - | - | - | 824 | - | 824 | 824 |
| Concessions/Staff | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants | - | 32 | - | - | - | - | 32 | - | - | - | 32 | - | 32 | 32 | 32 |
| Library/Media Center | - | 1,491 | - | - | - | - | 1,491 | - | - | - | - | 1,491 | - | 1,491 | 1,491 |
| PTO Donations | - | 3,269 | - | - | - | - | 3,269 | - | - | - | 3,269 | - | 3,269 | 3,269 | 3,269 |
| Literacy | - | 661 | - | - | - | - | 661 | - | - | - | - | 661 | - | 661 | 661 |
| PBIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Readers and LEA | - | 530 | - | - | - | - | 530 | - | - | - | - | 530 | - | 530 | 530 |
| STEM | - | 57 | - | - | - | - | 57 | - | - | - | - | 57 | - | 57 | 57 |
| Teachers Leaders | - | 97 | - | - | - | - | 97 | - | - | - | - | 97 | - | 97 | 97 |
| Student Library | - | 20 | - | - | - | - | 20 | - | - | - | - | 20 | - | 20 | 20 |
| Edu Found Grant | - | 481 | - | - | - | - | 481 | - | - | - | 481 | - | - | 481 | 481 |
| Wednesday Disco | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tingle Kids | - | 228 | - | - | - | - | 228 | - | - | - | - | 228 | - | 228 | 228 |
| Restricted Donation | - | 972 | - | - | - | - | 972 | - | - | - | 972 | - | - | 972 | 972 |
| Lost/Damaged | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total restricted funds | - | 10,170 | - | - | - | - | 10,170 | - | - | - | 4,754 | 5,416 | - | 10,170 | 10,170 |
| Total general and restricted | \$ - | \$ 44,712 | \$ - | \$ - | \$ - | \$ - | \$ 44,712 | \$ - | \$ - | \$ - | \$ 4,754 | \$ 5,416 | \$ 34,542 | \$ 44,712 | \$ 44,712 |

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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes (Increases (Decreases)) in Inventory | Fund Balances June 30, 2024 |
|---|----------------------------------|------------------|------------------|--|-------------|--|-----------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Administration | | \$ - | \$ 765 | \$ - | \$ - | | |
| Class Contributions | | 8,272 | - | - | - | | |
| Field Trips | | 5,876 | 6,103 | - | - | | |
| Gifts/Donations | | 698 | - | - | - | | |
| Instruction | | - | 7,341 | - | - | | |
| Interest | | 969 | - | - | - | | |
| Literacy | | - | - | - | - | | |
| Music Program | | - | - | - | - | | |
| Pictures | | 1,367 | - | - | - | | |
| Maintenance | | - | - | - | - | | |
| Total general fund | 31,569 | 17,182 | 14,209 | - | - | - | 34,542 |
| Restricted Funds: | | | | | | | |
| Safety Patrol | 3,869 | 2,218 | 4,579 | - | - | - | 1,508 |
| Orchestra/Strings | 654 | 170 | - | - | - | - | 824 |
| Concession/Staff | - | - | - | - | - | - | - |
| Grants | 772 | - | 740 | - | - | - | 32 |
| Library/Media Center | 1,950 | 3,622 | 4,081 | - | - | - | 1,491 |
| PTO Donations | 1,241 | 2,750 | 722 | - | - | - | 3,269 |
| Literacy | 661 | - | - | - | - | - | 661 |
| PBIS | - | - | - | - | - | - | - |
| Readers and LEA | 530 | - | - | - | - | - | 530 |
| STEM | 800 | - | 743 | - | - | - | 57 |
| Teachers Leaders | 111 | 1,000 | 1,014 | - | - | - | 97 |
| Student Library | 20 | - | - | - | - | - | 20 |
| Edu Foundation Grant | 40 | 6,681 | 6,240 | - | - | - | 481 |
| Wednesday Disco | - | - | - | - | - | - | - |
| Tingle Kids | 501 | 450 | 723 | - | - | - | 228 |
| Restricted Donation | 972 | - | - | - | - | - | 972 |
| Lost/Damaged | - | 419 | 419 | - | - | - | - |
| Total restricted funds | 12,121 | 17,310 | 19,261 | - | - | - | 10,170 |
| Total general and restricted funds | \$ 43,690 | \$ 34,492 | \$ 33,470 | \$ - | \$ - | \$ - | \$ 44,712 |

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, 2024

| | Assets | | | | | | | 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 Liabilities and Fund Balances | |
| | | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | Total Fund Balances |
| General Fund | \$ - | \$ 46,998 | \$ - | \$ - | \$ - | \$ - | \$ 46,998 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 46,998 | \$ 46,998 | \$ 46,998 |
| Restricted Funds: | | | | | | | | | | | | | | | |
| Library Club | - | 120 | - | - | - | - | 120 | - | - | - | - | 120 | - | 120 | 120 |
| Art | - | 105 | - | - | - | - | 105 | - | - | - | - | 105 | - | 105 | 105 |
| Chess Club | - | 1,481 | - | - | - | - | 1,481 | - | - | - | - | 1,481 | - | 1,481 | 1,481 |
| Orpsef-Art | - | 228 | - | - | - | - | 228 | - | - | - | - | 228 | - | 228 | 228 |
| Orpsef-Tech | - | 2,351 | - | - | - | - | 2,351 | - | - | - | - | 2,351 | - | 2,351 | 2,351 |
| Or-Efg Literacy | - | 74 | - | - | - | - | 74 | - | - | - | - | 74 | - | 74 | 74 |
| Or-Efg Science | - | 147 | - | - | - | - | 147 | - | - | - | - | 147 | - | 147 | 147 |
| Intercession | - | 643 | - | - | - | - | 643 | - | - | - | - | 643 | - | 643 | 643 |
| Coding Camp | - | 3 | - | - | - | - | 3 | - | - | - | - | 3 | - | 3 | 3 |
| Safety Patrol | - | 438 | - | - | - | - | 438 | - | - | - | - | 438 | - | 438 | 438 |
| Staff Courtesy | - | 34 | - | - | - | - | 34 | - | - | - | - | 34 | - | 34 | 34 |
| Staff Support | - | 65 | - | - | - | - | 65 | - | - | - | 65 | - | - | 65 | 65 |
| Camp Intervention | - | 1 | - | - | - | - | 1 | - | - | - | - | 1 | - | 1 | 1 |
| NEA Foundation | - | 46 | - | - | - | - | 46 | - | - | - | 46 | - | - | 46 | 46 |
| Grants | - | 1,089 | - | - | - | - | 1,089 | - | - | - | 1,089 | - | - | 1,089 | 1,089 |
| ORC Foundation | - | 741 | - | - | - | - | 741 | - | - | - | 741 | - | - | 741 | 741 |
| ORAU Grant | - | 221 | - | - | - | - | 221 | - | - | - | 221 | - | - | 221 | 221 |
| Book Club | - | 5 | - | - | - | - | 5 | - | - | - | 5 | - | - | 5 | 5 |
| TN Art Grant | - | 813 | - | - | - | - | 813 | - | - | - | 813 | - | - | 813 | 813 |
| Restricted Donation | - | 1,835 | - | - | - | - | 1,835 | - | - | - | 1,835 | - | - | 1,835 | 1,835 |
| Education Foundation Grant | - | 1,798 | - | - | - | - | 1,798 | - | - | - | 1,798 | - | - | 1,798 | 1,798 |
| Running Club | - | 278 | - | - | - | - | 278 | - | - | - | - | 278 | - | 278 | 278 |
| Hawk Store | - | 217 | - | - | - | - | 217 | - | - | - | 217 | - | - | 217 | 217 |
| T-Shirts | - | 103 | - | - | - | - | 103 | - | - | - | 103 | - | - | 103 | 103 |
| Cookbook/Teacher | - | 303 | - | - | - | - | 303 | - | - | - | 303 | - | - | 303 | 303 |
| Special Olympics | - | 248 | - | - | - | - | 248 | - | - | - | 248 | - | - | 248 | 248 |
| Memoriam/McConkey | - | 500 | - | - | - | - | 500 | - | - | - | 500 | - | - | 500 | 500 |
| Lost/Damaged | - | 985 | - | - | - | - | 985 | - | - | - | 985 | - | - | 985 | 985 |
| Yearbook | - | 426 | - | - | - | - | 426 | - | - | - | 426 | - | - | 426 | 426 |
| Total restricted funds | - | 15,298 | - | - | - | - | 15,298 | - | - | - | 9,395 | 5,903 | - | 15,298 | 15,298 |
| Total general and restricted | \$ - | \$ 62,296 | \$ - | \$ - | \$ - | \$ - | \$ 62,296 | \$ - | \$ - | \$ - | \$ 9,395 | \$ 5,903 | \$ 46,998 | \$ 62,296 | \$ 62,296 |

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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Change (Increase (Decrease)) in Inventory | Fund Balances June 30, 2024 |
|---|-------------------------------|------------------|------------------|--|-------------|---|-----------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Gifts/Donations | | \$ 1,524 | \$ - | \$ - | \$ - | | |
| Pictures | | 3,163 | - | - | - | | |
| Fines/Library | | - | - | - | - | | |
| Class Contributions | | 5,277 | - | - | - | | |
| Lost Key Fine | | 50 | - | - | - | | |
| Literacy | | - | - | - | - | | |
| Field Trips | | 18,699 | 17,651 | - | - | | |
| Instruction | | - | 6,441 | - | - | | |
| Interest | | 1,469 | - | - | - | | |
| Administration | | - | 4,194 | - | - | | |
| Other | | - | 196 | - | - | | |
| Total general fund | 45,298 | 30,182 | 28,482 | - | - | - | 46,998 |
| Restricted Funds: | | | | | | | |
| Library Club | 120 | - | - | - | - | - | 120 |
| Art | - | 105 | - | - | - | - | 105 |
| Chess Club | 1,408 | 120 | 47 | - | - | - | 1,481 |
| Orpsef-Art | 228 | - | - | - | - | - | 228 |
| Orpsef-Tech | 257 | 2,094 | - | - | - | - | 2,351 |
| Or-Efg Literacy | 74 | - | - | - | - | - | 74 |
| Or-Efg Science | 147 | - | - | - | - | - | 147 |
| Intercession | 643 | - | - | - | - | - | 643 |
| Coding Camp | 3 | - | - | - | - | - | 3 |
| Safety Patrol | 438 | - | - | - | - | - | 438 |
| Staff Courtesy | 34 | - | - | - | - | - | 34 |
| Staff Support | 65 | - | - | - | - | - | 65 |
| Camp Intervention | 1 | - | - | - | - | - | 1 |
| NEA Foundation | 46 | - | - | - | - | - | 46 |
| Grants | 1,253 | 495 | 659 | - | - | - | 1,089 |
| ORC Foundation | 741 | - | - | - | - | - | 741 |
| ORAU Grant | 221 | - | - | - | - | - | 221 |
| Book Club | 5 | - | - | - | - | - | 5 |
| TN Art Grant | 813 | - | - | - | - | - | 813 |
| Restricted Donation | 2,500 | 700 | 1,365 | - | - | - | 1,835 |
| Education Foundation Grant | 1,798 | - | - | - | - | - | 1,798 |
| Running Club | 746 | 365 | 833 | - | - | - | 278 |
| Hawk Store | 217 | - | - | - | - | - | 217 |
| T-Shirts | 11 | 660 | 568 | - | - | - | 103 |
| Cookbook/Teacher | 303 | - | - | - | - | - | 303 |
| Special Olympics | 248 | - | - | - | - | - | 248 |
| Memoriam/McConkey | 500 | - | - | - | - | - | 500 |
| Lost/Damaged | 686 | 310 | 11 | - | - | - | 985 |
| Yearbook | 30 | 1,574 | 1,178 | - | - | - | 426 |
| Total restricted funds | 13,536 | 6,423 | 4,661 | - | - | - | 15,298 |
| Total general and restricted funds | \$ 58,834 | \$ 36,605 | \$ 33,143 | \$ - | \$ - | \$ - | \$ 62,296 |

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, 2024

| | Assets | | | | | | 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 Liabilities and Fund Balances | |
| | | | | | | | | Accounts Payable | Total Liabilities | Non-Spendable | Restricted | Assigned | Unassigned | | Total Fund Balances |
| General Fund | \$ - | \$ 1,237 | \$ - | \$ - | \$ - | \$ - | \$ 1,237 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,237 | \$ 1,237 | \$ 1,237 |
| Restricted Funds: | | | | | | | | | | | | | | | |
| ORC Foundation | - | 61 | - | - | - | - | 61 | - | - | - | 61 | - | - | 61 | 61 |
| Restricted Donations | - | 301 | - | - | - | - | 301 | - | - | - | 301 | - | - | 301 | 301 |
| Total restricted funds | - | 362 | - | - | - | - | 362 | - | - | - | 362 | - | - | 362 | 362 |
| Total general and restricted | \$ - | \$ 1,599 | \$ - | \$ - | \$ - | \$ - | \$ 1,599 | \$ - | \$ - | \$ - | \$ 362 | \$ - | \$ 1,237 | \$ 1,599 | \$ 1,599 |

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, 2024

| | Fund Balances July 1, 2023 | Revenues | Expenditures | Interfund and Interaccount Transfers | | Changes {Increase (Decrease)} in Inventory | Fund Balances June 30, 2024 |
|---|----------------------------------|-----------------|-----------------|--|-------------|--|-----------------------------------|
| | | | | In | Out | | |
| General Fund: | | | | | | | |
| Gifts/Donations | | \$ 1,150 | \$ - | \$ - | \$ - | | |
| Instruction | | - | 847 | - | - | | |
| Interest | | 4 | - | - | - | | |
| Total general fund | 930 | 1,154 | 847 | - | - | - | 1,237 |
| Restricted Funds: | | | | | | | |
| ORC Foundation | 61 | - | - | - | - | - | 61 |
| Restricted Donations | 301 | 1,893 | 1,893 | - | - | - | 301 |
| Total restricted funds | 362 | 1,893 | 1,893 | - | - | - | 362 |
| Total general and restricted funds | \$ 1,292 | \$ 3,047 | \$ 2,740 | \$ - | \$ - | \$ - | \$ 1,599 |

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, 2024

| | <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, 2024

| | <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, 2024

| | <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, 2024

| | <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, 2024

| | <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, 2024

| | <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, 2024

| | <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, 2024

| | <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, 2024

| <u>School</u> | <u>Amount</u> | <u>Source of Funds Account</u> | <u>Board Approval</u> | <u>Proper Withholding</u> |
|-----------------------|------------------|------------------------------------|-----------------------|---------------------------|
| Oak Ridge High School | | | | |
| Teresa Seals | 931 | Football & Basketball | Yes | Yes |
| Shauna James | 2,437 | Football & Basketball | Yes | Yes |
| Scott Hinton | 478 | Football | Yes | Yes |
| Ashley Blake | 209 | Football | Yes | Yes |
| Hannah Theele | 922 | Concession & Basketball | Yes | Yes |
| Greg Pavonich | 51 | Football | Yes | Yes |
| Scott Rosen | 105 | Football | Yes | Yes |
| Cody Sartorius | 52 | Football | Yes | Yes |
| Ashley Wagner | 136 | Concession | Yes | Yes |
| Darren King | 1,133 | Flea Market | Yes | Yes |
| April Perry | 51 | Football | Yes | Yes |
| Parker Jarnigan | 1,051 | Flea Market | Yes | Yes |
| Rebecca Hale | 1,196 | Flea Market | Yes | Yes |
| Wesley Jones | 51 | Football | Yes | Yes |
| Janice Zimprich | 3,864 | Concession, Flea Market & Football | Yes | Yes |
| Kendal Whittaker | 839 | Concession & Football | Yes | Yes |
| Shelia Morton | 277 | Masquers | Yes | Yes |
| Lori Gupton | 1,036 | Concession & Football | Yes | Yes |
| Vincent Logan | 52 | Basketball | Yes | Yes |
| Deanna Pickel | 401 | Masquers | Yes | Yes |
| | <u>\$ 15,272</u> | | | |

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Fidelity Bond Coverage

For the Year Ended June 30, 2024

| | |
|---------------------|--|
| 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, 2023 to July 1, 2024 |
| Positions Covered: | All employees |

See independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE SECTION

BROWN JAKE & McDANIEL, PC

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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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 financial statements of the Oak Ridge Schools Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis as of June 30, 2024, and the related combined and individual school statements of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2024. 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.

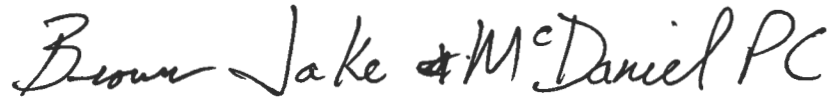
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

A handwritten signature in black ink that reads "Brown Jake & McDaniel PC". The signature is written in a cursive, flowing style.

CERTIFIED PUBLIC ACCOUNTANTS

Knoxville, Tennessee
November 1, 2024

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Prior Year Findings

For the Fiscal Year Ended June 30, 2024

There were no prior year findings.



Oak Ridge Schools

OFFICE OF
Executive Director of Finance

Telephone (865) 425-9004

MEMORANDUM

To: Dr. Bruce Borchers, Superintendent of Schools
From: Jenifer Van Dyke, Executive Director of Finance *JVD*
Subject: **FY'25 Budget Transfer #1**
Date: November 18, 2024

The attached FY'25 Budget Transfer #1 includes the following budget requests for Board of Education approval:

- All routine budget transfers and revisions from July 1, 2024, through November 11, 2024.

FY 25 FYTD Budget Summary - Budget Transfer #1

| Fund | FY25 Original Approved Budget | Budget Amendment #1 | Budget Transfer #1 | FY25 Revised Budget Amounts |
|--------------------------------|-------------------------------|---------------------|--------------------|-----------------------------|
| Fund 141 (General Fund) | \$ 75,708,960.00 | \$ - | \$ - | \$ 75,708,960.00 |
| Fund 142 (Federal) | \$ 4,817,440.00 | \$ - | \$ - | \$ 4,817,440.00 |
| Fund 143 (Food Service) | \$ 3,294,272.00 | | | \$ 3,294,272.00 |
| Fund 145 (Other Education) | \$ 159,434.00 | | | \$ 159,434.00 |
| Fund 146 (Extended Child Care) | \$ 499,932.00 | | | \$ 499,932.00 |
| TOTAL All Funds | \$ 84,480,038.00 | \$ - | \$ - | \$ 84,480,038.00 |

Fund 141 Budget Transfers

| Fund 141 REVENUES | Account Number | Decrease | Increase |
|-------------------|----------------|----------|----------|
|-------------------|----------------|----------|----------|

| | | | |
|---|-------------------------------|---------------|---------------|
| Transfer to new Paid Parental Leave Account | 141 R 46990 000 995 00000 000 | \$ 100,000.00 | \$ - |
| | 141 R 46596 000 000 00000 000 | \$ - | \$ 100,000.00 |

| | | | |
|--|-------------------------------|-------------|-------------|
| Establish Budget for Damaged Basketball Goal | 141 R 44570 000 000 00000 000 | \$ 5,941.00 | \$ - |
| | 141 R 49700 000 000 00000 000 | \$ - | \$ 5,941.00 |

| | | | |
|---|-------------------------------|-------------|-------------|
| Establish Lean Lab/AGILE Network Budget | 141 R 44570 000 000 00000 000 | \$ 4,500.00 | \$ - |
| | 141 R 44570 000 000 00000 199 | \$ - | \$ 4,500.00 |

| Fund 141 EXPENDITURES | Account Number | Increase | Decrease |
|-----------------------|----------------|----------|----------|
|-----------------------|----------------|----------|----------|

| | | | |
|---|-------------------------------|--------------|--------------|
| Transfer Budget to realign with TNRMT Invoice | 141 E 72310 513 000 00000 000 | \$ - | \$ 50,211.00 |
| | 141 E 72610 502 000 00000 000 | \$ 48,111.00 | \$ - |
| | 141 E 72310 508 000 00000 000 | \$ 580.00 | \$ - |
| | 141 E 72610 501 000 00000 000 | \$ 1,520.00 | \$ - |

| | | | |
|--|-------------------------------|-------------|-------------|
| Establish Budget for Damaged Basketball Goal | 141 E 76100 707 000 00000 407 | \$ 5,941.00 | \$ - |
| | 141 E 71900 599 000 00000 000 | \$ - | \$ 5,941.00 |

| | | | |
|---|-------------------------------|-------------|-------------|
| Establish Lean Lab/AGILE Network Budget | 141 E 72210 524 000 00081 000 | \$ 4,500.00 | \$ - |
| | 141 E 71900 599 000 00000 000 | \$ - | \$ 4,500.00 |

| | | | |
|---------------------------------|-------------------------------|--------------|--------------|
| Transfer for Interpreter & AEDs | 141 E 72120 399 000 00000 000 | \$ 25,000.00 | \$ - |
| | 141 E 72120 499 000 00000 000 | \$ 27,000.00 | \$ - |
| | 141 E 71100 189 000 00000 000 | \$ - | \$ 47,669.00 |
| | 141 E 71100 201 000 00000 000 | \$ - | \$ 2,955.48 |
| | 141 E 71100 212 000 00000 000 | \$ - | \$ 691.20 |
| | 141 E 71100 204 000 00000 000 | \$ - | \$ 684.32 |

| | | | |
|---|-------------------------------|----------------------|----------------------|
| ISM Transfer - Instructional Funds from PD | 141 E 71300 429 023 00025 000 | \$ 7,000.00 | \$ - |
| | 141 E 72130 524 023 00025 000 | \$ - | \$ 7,000.00 |
| Establish Budget for FY24 POs Re-Opened in FY25 - from Contingency | 141 E 72410 701 001 00045 000 | \$ 2,072.50 | \$ - |
| | 141 E 76100 707 001 00000 454 | \$ 10,000.00 | \$ - |
| | 141 E 76100 707 001 00000 450 | \$ 10,000.00 | \$ - |
| | 141 E 76100 707 001 00000 403 | \$ 16,514.03 | \$ - |
| | 141 E 72620 399 001 00000 000 | \$ 2,066.79 | \$ - |
| | 141 E 72620 499 001 00000 000 | \$ 2,933.21 | \$ - |
| | 141 E 72620 426 001 00000 000 | \$ 24,000.00 | \$ - |
| | 141 E 72610 399 001 00000 000 | \$ 42,950.00 | \$ - |
| | 141 E 76100 707 001 00000 432 | \$ 10,000.00 | \$ - |
| | 141 E 72610 499 001 00000 000 | \$ 730.28 | \$ - |
| | 141 E 76100 707 001 00000 403 | \$ 32,889.44 | \$ - |
| | 141 E 72290 399 001 00000 000 | \$ 8,171.75 | \$ - |
| | 141 E 71200 725 001 00000 000 | \$ 4,925.41 | \$ - |
| | 141 E 72250 709 001 00000 242 | \$ 4,789.90 | \$ - |
| | 141 E 72250 709 001 00000 000 | \$ 300.00 | \$ - |
| | 141 E 71900 599 000 00000 004 | \$ - | \$ 172,343.31 |
| Transfer for 21st Century Transportation | 141 E 72710 312 000 00000 045 | \$ 4,800.00 | \$ - |
| | 141 E 71100 189 000 00071 000 | \$ - | \$ 4,800.00 |
| Transfer for FY24 POs Re-Opened in FY25 | 141 E 72620 701 001 00000 000 | \$ 477.95 | \$ - |
| | 141 E 71900 599 000 00000 000 | \$ - | \$ 477.95 |
| TOTAL | | \$ 407,714.26 | \$ 407,714.26 |

Fund 143 Budget Transfers

| Fund 143 EXPENDITURES | Account Number | Increase | Decrease |
|--|-------------------------------|---------------------|---------------------|
| Establish Budget for FY24 Pos RE-Opened in FY25 | 143 E 73100 710 001 00000 000 | \$ 32,018.45 | \$ - |
| | 143 Q 39000 000 000 00000 000 | \$ - | \$ 32,018.45 |
| TOTAL | | \$ 32,018.45 | \$ 32,018.45 |

Fund 146 Budget Transfers

| Fund 146 EXPENDITURES | Account Number | Increase | Decrease |
|--|-------------------------------|--------------------|--------------------|
| Establish Budget for FY24 Pos Re-Opened in FY25 | 146 E 73300 711 001 00000 000 | \$ 5,660.00 | \$ - |
| | 146 Q 39000 000 000 00000 000 | \$ - | \$ 5,660.00 |
| TOTAL | | \$ 5,660.00 | \$ 5,660.00 |

| Oak Ridge Board of Education | | | |
|---|---|----------------------------------|--|
| Monitoring: Review: Annually, in November | Descriptor Term: Curriculum Development | Descriptor Code: 4.200 | Issued Date: 01/27/20 <u>01/13/25</u> |
| | | Rescinds: | Issued: <u>01/27/20</u> 11/24/14 |

1 *General*

2 ~~Under the leadership and direction of the Executive Director of Teaching and Learning, a unified~~
3 ~~curriculum shall be developed for the school system in each subject area for grades K-12 and presented~~
4 ~~to the Board for adoption.⁴~~

5 ~~The curriculum shall include those subjects and topics required by state and federal laws and~~
6 ~~regulations.² It shall foster respect and appreciation of the cultural diversity found in our country and~~
7 ~~an awareness of the rights, duties, and responsibilities of each individual as a member of a pluralistic~~
8 ~~society.~~

9 ~~Teachers in each school shall participate in the system-wide development of the curriculum in their~~
10 ~~appropriate subject areas. Assignments for curriculum development in the elementary grades will be~~
11 ~~made by the principal. The curriculum will be revised and updated regularly through in-service~~
12 ~~programs and curriculum planning sessions with changes subject to approval by the Board.~~

13 ~~At least one copy of the complete curriculum shall be placed in each school. Teachers shall be given a~~
14 ~~personal copy of the portion which pertains to their area of teaching. New teachers shall be given an~~
15 ~~appropriate copy and briefed on its content in relation to the total curriculum.~~

16 ~~Experimentation with newer concepts of curriculum design, scheduling, and instructional techniques is~~
17 ~~encouraged but must have prior approval of the principal. The curriculum of the Oak Ridge Schools~~
18 ~~shall be based on standards and curriculum frameworks adopted by the State Board of Education. An~~
19 ~~experimental program requires the approval of the Superintendent, the Board, the Commissioner of~~
20 ~~Education, and the State Board of Education.¹~~

21 ~~Materials outside of the adopted and approved curriculum must align with current content pedagogy~~
22 ~~and research-based best practices and must have prior approval of the principal.~~

23 **IMPLEMENTATION**

24 The primary responsibility for ensuring the effective operation of the curricular programs and activities
25 shall be delegated to the Superintendent of Schools and the Superintendent's designees.

26 The school principals shall be responsible for administering the established instructional programs of
27 their respective schools.

1
2
3

Legal References

1. TCA 49-1-302(a)(1)-(3), (8); TRR/MS 0520-01-03-.05(1)(a); TRR/MS 0520-01-03-.05(2)

~~2. TCA 49-6-1001, et seq.; TCA 49-6-1201, et seq.; TCA 49-6-1301-1302~~

Cross References

- Evaluations of Instructional Programs 4.702
- In-Service & Staff Development Opportunities 5.113
- Staff Rights & Responsibilities 5.600
- Staff Time Schedules 5.602

Oak Ridge Board of Education

| | | | |
|---|--|----------------------------------|--|
| Monitoring: Review: Annually, in November | Descriptor Term: <h2 style="text-align: center;">Promotion and Retention</h2> | Descriptor Code: 4.603 | Issued Date: 08/05/24 <u>01/13/25</u> |
| | | Rescinds: | Issued: 11/28/23 09/26/22 04/22/19 04/23/18 08/05/24 |

1 *General*

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

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

- 8 1. Ability to perform at the current grade level;
- 9
- 10 2. Results of local assessments, screening, or monitoring tools;
- 11
- 12 3. State assessments, as applicable;
- 13
- 14 4. Home Literacy Reports;³
- 15
- 16 5. Overall academic achievement of the student;
- 17
- 18 6. Likelihood of success with more difficult material if promoted to the next grade;
- 19
- 20 7. Attendance record; and
- 21
- 22 8. The student’s maturity.

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

- 25 1. Date of enrollment;
- 26

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

5 **VOLUNTARY RETENTION**

6 A parent/guardian of a student enrolled in kindergarten through second grade may choose to retain
7 his/her student in the current grade level if:

- 8 1. The student has a documented academic or behavioral delay; and
- 9
- 10 2. The parent/guardian believes that retention may benefit the student.⁵

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

14 **PROMOTION PLANS⁶**

15 When a student is identified for retention, the student's parent(s)/guardian(s) shall be notified within
16 fifteen (15) calendar days, and an individualized promotion plan shall be developed to help the student
17 avoid retention. The plan shall be developed in coordination with the student's teachers, IEP or 504
18 team and may also include input from the student's parent(s)/guardian(s), school counselor, or other
19 appropriate school personnel.

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

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

31 If a student has not demonstrated sufficient academic progress according to his/her promotion plan by
32 the end of the school year, the student shall be eligible to enroll in a summer reading or learning
33 program, if available. Parent(s)/guardian(s) shall be notified of a decision for retention at least ten (10)
34 calendar days prior to the start of the next school year if the student was enrolled in a summer program.
35 However, if the student wasn't enrolled in a summer program, the parent(s)/guardian(s) shall be
36 notified of a decision for retention at least thirty (30) calendar days prior to the start of the next school
37 year.⁷

38

1 **RETENTION**⁷

2 A student may be retained when such retention is in the best interest of the student or when retention is
3 required per additional requirements for students in third and fourth grade.

4 *Decision of Retention – General*⁹

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

- 9 1. Adjustment to the current instructional strategies or materials;
- 10 11 2. Additional instructional time;
- 12 13 3. Individual tutoring;
- 14 15 4. Modification to the student’s classroom assignment to ensure the student receives
16 instruction from a teacher with a level of overall effectiveness of above expectations (level
17 4) or significantly above expectations (level 5); or
- 18 19 5. Attendance or truancy interventions.

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

24 *Decision of Retention – Third Grade*¹⁰

25 Third grade students shall not be promoted to the next grade unless they are determined to be
26 proficient (i.e., receive a performance level rating of “on track” or “mastered”) in English language arts
27 (ELA) based on the student’s most recent TCAP test.

28 Students who are not proficient in ELA may still be promoted if the following conditions are met:

- 29 1. A student in third grade receiving a performance level rating of “approaching” on the ELA
30 portion of the student’s most recent TCAP test may be promoted if:
 - 31 a. The student is an English language learner and has received less than two (2) full years
32 of ELA instruction;
 - 33 b. The student was previously retained in grades K-3;
 - 34 c. The student is retested before the next school year and scores proficient in ELA;
 - 35 d. The student attends a learning loss bridge camp before the next school year, maintains a
36 ninety percent (90%) attendance rate, and demonstrates adequate growth on the post-
37 test at the end of the camp;
 - 38

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

*Decision of Retention – Fourth Grade*¹⁰

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

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

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

1. The student's principal shall convene a conference consisting of the following parties; the student's parent(s)/legal guardian, the student's ELA teacher, and the student's principal.
2. The conference shall review the student's fourth grade ELA performance to determine if the student shall be promoted to fifth grade.
3. At the conclusion of the conference, a majority of the parties shall agree to one of the following:
 - a. The student will be promoted to fifth grade and be assigned a tutor for the entirety of the student's fifth-grade year; or
 - b. The student will be retained in fourth grade. A student shall not be retained more than once in fourth grade,

*Decision of Retention – Students with Disabilities*¹¹

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^{8,12}

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 in accordance with state law.¹³

Legal References

1. 20 USCA § 1400 *et seq.*; 29 U.S.C. § 794 (Section 504); TRR/MS 0520-01-03-.16; TCA 49-6-3115
2. TRR/MS 0520-01-03-.16(5)
3. TCA 49-1-905(e)
4. TRR/MS 0520-01-03-.16(4)
5. Public Acts of 2024, Chapter No. 829
6. TRR/MS 0520-01-03-.16(6)
7. TRR/MS 0520-01-03-.16(6)(f)
8. TRR/MS 0520-01-03-.16(6)(e)
9. TRR/MS 0520-01-03-.16(6)(g)

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

10. TRR/MS 0520-01-03-.16(7)
11. 29 U.S.C. § 794 (Section 504); 20 USCA § 1400 *et seq.*; TRR/MS 0520-01-03-.16(7)(e); Public Acts of 2024, Chapter No. 989
12. TRR/MS 0520-01-03-.16(3); TRR/MS 0520-01-02-.17(7); TCA 49-6-3102(e)(1)
13. TRR/MS 0520-01-03-.16(7)(f)

Oak Ridge Board of Education

| | | | |
|---|---|----------------------------------|---|
| Monitoring: Review: Annually, in November | Descriptor Term: <h3 style="text-align: center;">Testing Programs</h3> | Descriptor Code: 4.700 | Issued Date: 11/18/24 <u>01/13/25</u> |
| | | Rescinds: | Issued: <u>11/18/24</u> 09/25/23 11/21/22 08/23/21 03/29/21 09/23/19 05/21/18 01/08/18 05/22/17 01/02/17 06/27/16 01/04/16 11/24/14 |

1 *General*

2 The Board shall provide for a system-wide testing program which shall be periodically reviewed and
 3 evaluated. The purposes of the program shall be to:

- 4 1. Assist in promoting accountability;
- 5 2. Determine the progress of students;
- 6 3. Assess the effectiveness of the instructional program and student learning;
- 7 4. Aid in counseling and guiding students in planning future education and other endeavors;
- 8 5. Analyze the improvements needed in a given instructional area;
- 9 6. Assist in the screening of students with learning difficulties;¹
- 10 7. Assist in placing students in remedial programs;
- 11 8. Provide information for college entrance and placement; and
- 12 9. Assist in educational research by providing data.²

1 The Superintendent of Schools or designee shall be responsible for planning and implementing the
2 program, which includes:

- 3 1. Determining specific purposes for each test;
- 4 2. Selecting the appropriate test to be given;
- 5 3. Establishing procedures for administering the tests;
- 6 4. Making provision for interpreting and disseminating the results;
- 7 5. Maintaining testing information in a consistent and confidential manner; and
- 8 6. Ensuring that results are obtained as quickly as possible, especially when placement in a
9 special learning program might be necessary.

10 State-mandated student testing programs shall be undertaken in accordance with procedures published
11 by the State Department of Education.³

12 **WEIGHTING TCAP SCORES**

14 TNReady⁴ and EOC⁵ scores will be included in students' final grades as follows:

- 15 1) Grades 3-5 – 15%
- 16 2) Grades 6-8 – 15%
- 17 3) Grades 9-12 – 15%

18 The Oak Ridge School system shall use the following methodology to change raw scores provided by
19 the state into student grades: Target Score Method.

20 The Superintendent may exclude these scores from students' final grades if scores are not received by
21 the district at least five (5) instructional days before the end of the course.^{4,5}

22 **INTEREST INVENTORIES AND CAREER ASSESSMENTS⁶**

23 Interest inventories shall be made available to middle schoolers. These will include assessments such as
24 the Kuder assessment, Myers-Briggs Type Indicator, the ASVAB, or the College Board Career Finder.

25 Career aptitude assessments shall be administered to 8th graders in order to inform the student's high
26 school plan of study. Upon receiving the results from these assessments, the school shall provide students
27 with information on any available career and technical education opportunities in which the student is
28 eligible to participate in.

29 **TESTING INFORMATION AND PARENTAL CONSENT**

1 Any test directly concerned with measuring student ability or achievement through individual or group
2 psychological or socio-metric tests shall not be administered by or with the knowledge of any employee
3 of the system without first obtaining written consent of the parents or guardians.²

4 Results of all group tests shall be recorded on the students' permanent records and shall be made
5 available to appropriate personnel in accordance with established board policies.⁷

6 No later than July 31 of each year, the Board shall publish on its website information related to state
7 and board mandated tests that will be administered during the school year. The information shall
8 include: ⁸

- 9
- 10 1. The name of the test;
 - 11 2. The purpose and use of the test;
 - 12 3. The grade or class in which the test will be administered;
 - 13 4. The tentative date or dates that the test will be administered; and
 - 14 5. The time and manner in which parents and students will be notified of the results of the test.
 - 15 6. How parents can access the questions and answers on their student's state-required test.
 - 16 7. If a district-mandated test, how the test complements and enhances student instruction and
17 learning and how it serves a purpose distinct from state-required tests.

18 Testing information shall also be placed in student handbooks or other school publications that are
19 provided to parents/guardians on an annual basis.

20
21 **TESTING FOR GRADE PLACEMENT OR AWARDING CREDIT⁹**

22
23 Students transferring from a Category IV church-related school, Category V private school, or home
24 school shall be awarded credit upon completion of a written exam. These exams shall be approved,
25 administered, and graded by the school's principal/designee. Upon request from a parent/guardian,
26 student scores from a nationally standardized achievement test in the relevant subject shall be accepted
27 as a substitute for these exams.

28
29 For students in grades nine through twelve (9-12), the exam shall only cover the last course completed
30 by the student (for example, if a student has completed English I, II, and III, the examination shall only
31 cover English III).

32
33 The Superintendent of Schools/designee shall provide notice to parent(s)/guardian(s) of these exams.
34

1 **HIGH SCHOOL CREDIT EXAM FOR ELIGIBLE COURSES**¹⁰

2
3 A student in grades nine through twelve (9-12) may receive credit for an eligible course in which the
4 student is not enrolled but attains a qualifying score on the eligible course's credit exam. The
5 qualifying scores for these exams shall be presented to the Board at the June board meeting.

6
7 The Superintendent/designee shall be responsible for determining which eligible courses will have a
8 credit exam and shall provide high school students each semester the opportunity to take a credit exam
9 for an eligible course offered. Each eligible course's credit exam shall be administered to any student
10 seeking course credit within the semester prior to enrollment in the course. ~~first week of each semester~~
11 ~~as determined by the curriculum principal.~~ Before taking a credit exam, the student shall be notified of
12 the qualifying score needed to receive credit for the eligible course and the grade that will be included
13 in his/her overall grade point average if the student achieves a qualifying score on the credit exam. A
14 student may only take a credit exam once.

15
16 A student may take up to four (4) exams, earning no more than four (4) credits that will be applied to
17 the student's graduation requirements and be included in the student's overall grade point average.

18
19 The Superintendent/designee shall provide information on these exams to the Department of Education
20 at the end of the school year per state law.
21

Legal References

1. TCA 49-10-108
2. 20 USCA § 1232(g)
3. TRR/MS 0520-01-03-.03(11)
4. TCA 49-1-617; State Board of Education Policy 2.102
5. TRR/MS 0520-01-03-.03(10); State Board of Education Policy 2.103; TCA 49-1-617
6. TCA 49-6-412
7. TCA 10-7-504(a)(4)(A)
8. TCA 49-6-6007; State Board of Education Policy 2.102; State Board of Education Policy 2.103
9. TRR/MS 0520-07-01-.03(3)
10. Public Acts of 2023, Chapter No. 269; State Board of Education Policy 2.103

Cross References

- Student Surveys, Analyses, and Evaluations 6.4001
Student Records 6.600

Oak Ridge Board of Education

| | | | |
|--|--|------------------------------------|---------------------------------|
| Monitoring: Review: Annually, in January | Descriptor Term: Credit for Prior Service Advanced Preparation | Descriptor Code: 5.1101 | Issued Date: 01/26/15 |
| | | Rescinds: 5.1101 / IV-27 | Issued: 03/29/07 |

1 PRIOR SERVICE

2 The maximum allowable experience limit is determined annually by the Board as part of budget
3 adoption. Experience earned outside of Oak Ridge Schools must comply with the current guidelines
4 established by the Tennessee State Department of Education (SDE) to be considered acceptable.

5 The Superintendent may award up to a maximum of five years of experience credit in order to employ
6 highly qualified teachers with the occupational license.

7 ADVANCED PREPARATION

8 All personnel designated by the State Department of Education shall possess a state license. A person
9 with a baccalaureate degree will be placed on the salary index approved by the board of education at
10 the baccalaureate level.

11 1. With a transcript for ten (10) semester hours or equivalent quarter hours* above the
12 baccalaureate degree, earned after July 1, 1971, which may be any hours taken, a person will
13 be placed at that level on the salary index approved by the board of education.

14 2. To be placed on the baccalaureate +20 step of the salary index as approved by the board of
15 education, the twenty (20) semester hours or equivalent quarter hours* recognized as
16 intermediate steps must be toward a master's degree and earned after July 1, 1971, and the
17 nature of courses pursued in the graduate program must indicate that public education is the
18 primary aim of the teacher as a career.

19 A teacher shall be placed on the master's degree salary schedule only on the basis of a granted master's
20 degree or license by the college or university attended and the State Department of Education that all
21 requirements for the degree have been met by October 1 of that fiscal year, provided, however, that the
22 degree has been earned in a college or university approved by recognized accrediting agencies for
23 granting graduate degrees, and the nature of courses pursued in the graduate program indicates that
24 public education was the primary aim of the teacher as a career.

25 The ten (10) and twenty (20) semester hours or equivalent quarter hours* above the master's degree
26 must be approved by the school principal and the superintendent or his/her designee prior to taking the
27 courses for placement at either level on the salary index as approved by the board of education. For
28 placement on these levels, the person must also have the experience required by the approved salary
29 index.

30 A teacher shall be placed on the master's degree plus thirty (30) semester hours or equivalent quarter
31 hours* salary schedule only if the requirements of the Tennessee State Department of Education for

1 that salary level and teaching experience as outlined in the teacher salary index approved by the board
2 of education are met. All requirements for the master's degree plus thirty (30) semester hours or
3 equivalent quarter hours rating must be met by October 1 of that fiscal year. Any exception to this
4 policy must be approved by the board of education.

5 A teacher shall be placed on the doctor's degree salary schedule only on the basis of a granted doctor's
6 degree from an accredited university or license by the university and the State Department of
7 Education that all requirements for the degree have been met by October 1 of that fiscal year, and if
8 teaching experience as outlined in the teacher salary index approved by the board of education has
9 been met.

**Note: Three quarter hours are equivalent to two semester hours.*



Oak Ridge

HIGH SCHOOL

Meghan Ellis
107 Timbercrest Dr.
Clinton, TN 37716
meellis@ortn.edu

December 19, 2024

Oak Ridge School Board
304 New York Avenue
Oak Ridge, TN 37830

Subject: Request for Exception to Policy 5.1101 for Salary Adjustment

Dear School Board Members,

I am writing to formally request an exception to School Board Policy 5.1101 regarding salary adjustments based on degree completion. I recently graduated from Arkansas State University with an Educational Specialist degree, completing all required coursework online. My final course, an internship under the mentorship of Stephanie Thompson, involved over 150 service hours and was completed on December 6, 2024. My degree was conferred on December 14, 2024.

After discussing the policy with Cathy Dunning in Human Resources and consulting with two colleagues, I understand that coursework must typically be completed prior to October 1 to qualify for a salary adjustment for the current school year. However, due to the structured outline of the program at Arkansas State University, it is not feasible to complete the internship or degree requirements mid-semester.

I respectfully request that the school board approve an exception to Policy 5.1101 to allow me to receive the salary increase for the 2024-2025 school year. Additionally, I kindly ask that this matter be added to the agenda for the January school board meeting.

To support this request, I have included my unofficial transcript and degree progress documentation, both of which confirm the completion of 30 credit hours and all degree requirements. I will submit my official transcript as soon as it becomes available following Arkansas State University's conferral process. Thank you for considering my request. I greatly appreciate your time and understanding. Please let me know if further documentation or information is needed to assist in this matter.

Sincerely,

Meghan Ellis, Math Teacher

Oak Ridge High School
1450 Oak Ridge Turnpike | Oak Ridge, TN 37830
(865) 425-9601
www.ortn.edu/highschool

To whom it may concern,

Thank you for taking time to consider my request regarding my recent completion of my Doctorate in Education salary increase mid-year.

I am writing to formally request that my salary increase be considered during the upcoming board meeting in January 2025. Completing my doctorate has been a significant milestone in my professional career, and it aligns with my commitment to furthering my contributions to our district and students that I serve and have served during my four years working in Oak Ridge School district.

This educational achievement not only enhances my qualifications but also enriches the educational environment for my students and colleagues. I am eager to apply the new knowledge and skills I have acquired to improve our programs and support our community more effectively.

Moreover, the financial implications of my educational advancement are substantial. As a parent, I am dedicated to providing for my children and ensuring their well-being. A mid-year salary increase would significantly alleviate the financial pressures my family faces and allow me to focus on my professional responsibilities without the added concern of meeting our immediate financial needs.

I am aware that exceptions to board policy require careful consideration, and I fully understand the importance of adhering to established guidelines. However, given the unique circumstances surrounding my recent achievement, I respectfully ask the board to consider the positive impact this increase could have on both my professional contributions and my family's well-being.

I appreciate your assistance in this matter and am happy to provide any additional information or documentation that may be needed to support my request. Thank you for considering my circumstances, and I look forward to your guidance on the next steps in this process.

Sincerely,

Raven Little
3rd grade teacher/ Linden Elementary
865-207-4106



Oak Ridge

SCHOOLS

Maintenance and Operations

OFFICE OF MAINTENANCE AND OPERATIONS

DATE: January 7, 2025

TO: Jenifer Laurendine, Executive Director of School Leadership

FROM: Allen Thacker, Director of Maintenance and Operations

SUBJECT: Oak Ridge High School Emergency Boiler Replacement

Mrs. Laurendine,

I am recommending that the Oak Ridge Schools Board of Education approve the contract with McMahan Mechanical for the emergency replacement of the Oak Ridge High School East mechanical room boilers in the amount of \$245,000.00. Prior to winter break, both boilers experienced an unexpected failure, and we were unable to get one of the two boilers to operate. The second boiler has been temporarily rigged to run, but our technicians cannot guarantee it to maintain operational throughout the winter. We are regularly monitoring the boiler to verify that it is running, and we have responded when it fails to fire. McMahan Mechanical has provided the district with an emergency replacement quote and will honor the pricing schedule from the Robertsville Boiler Replacement Project (2024-04-17-05) that they recently completed for the district. This project was bid according to state guidelines and the High School boiler replacement can be approved based upon the previous bid pricing.

The current boilers were purchased in 2005 and are near their expected life. Regular maintenance service was performed by the same boiler service contractor since their installation.

Funding for this project will be allocated from mid-year spend funding.

Thank you for your consideration,

Allen Thacker

Director of Maintenance and Operations

Maintenance Office

100 Woodbury, Oak Ridge, TN 37830

(865) 425-3171

www.ortn.edu



Proposal

6549 Creekhead Drive Knoxville, Tn, 37909
Office (865)951-1919 Fax (865)951-1918

Date: 12/16/24

Attention: Allen Thacker
Project: ORHS Em. Boiler replacement
Contractor: McMahan Mechanical

License Classification: CMC-A, CMC-C
License Number: 00024098
License Limit: \$1,500,000.00
Exp: 7/31/2024

MCMAHAN MECHANICAL, INC. Is pleased to provide a quote for the sum of **\$245,000.00 to replace the Boilers at Oak Ridge High School.**

Work to be performed includes:

All labor and material to complete the above project.

- Demo Old Boilers and Piping
- Install New Boilers
- Install New Boiler Pumps and Piping
- Install New Fresh air make up and Exhaust Pipe
- Startup
- Work whatever hours we need to get the school heat
- P&P Bond

Exclusions:

- No Electrical
- No Controls
- No Roofing Repairs

CONDITIONS: All labor and materials furnished by this contractor guaranteed for one year. All work to be completed in a professional, workman-like manner according to standard practices. Job quote is based on normal working conditions regarding hours worked, job sequencing, workspace availability and site access. Any deviation from the above work description will be executed only after written approval is received. The contractor shall not be held liable for errors or omissions in design by others, nor inadequacies of materials and equipment specified by others. The contractor shall not be liable for indirect loss or damage.

Quoted price is based on current material prices. Quote is valid for 15 days from quote date.

Respectfully,

Dale Huskey

Project Manager / Estimator



Oak Ridge High School Emergency Boiler Replacement

January 6, 2025

This is a letter to address the Oak Ridge High School emergency boiler replacement. McMahan Mechanical will honor the original pricing schedule that was used for project # 2024-04-17-05 Robertsville Middle School boiler replacement.

Dale Huskey
Project Manager /
Estimator

Office: (865) 951-1919
Cell: (865) 740-1917



mcmahanmechanical.com
dale@mcmahanmechanical.com



6549 Creekhead Dr.
Knoxville, TN 37909





OAK RIDGE SCHOOLS
304 NEW YORK AVE.
OAK RIDGE, TN 3783

Telephone: 865.425.9002
Fax: 865.425.9070

Ms. Jenifer L. Laurendine
Executive Director of
School Leadership
Email: jllaurendine@ortn.edu

January 13, 2025

SUBJECT: 2026-2027 District School Calendar

The task of building the *2026-2027 District Calendar* consisted of the same process as the previous years. A committee member was selected from each building and met as scheduled.

The committee met on November 14th after seeking input from all staff members in their buildings. They had some wonderful recommendations which were used to create two options (*Option A & Option B*). To ensure we provided the opportunity for all Oak Ridge School staff to review the options and have their voice heard, a calendar survey was sent to all staff and stayed open for five (5) days. The survey generated 205 staff responses overall and *Calendar Option B* received the overwhelming vote (86% to 14%).

Based upon the results, we are respectfully proposing the adoption of *Calendar Option B* for 2026-2027.

Respectfully,

Jenifer L. Laurendine
Executive Director of School Leadership

Oak Ridge Schools District Calendar 2026-2027

Independence Day Holiday: July 3
Counselors/Facilitators Report: July 6
Teachers Report: July 20
Students Report - Early Dismissal Districtwide: July 27
Early Dismissal K-4 Only: July 28
Election Day: August 6 – Staff PD - No Students
Labor Day Holiday: Sept 7
Fall Break: Sept 28 – Oct 9
Fall School Intersession: Sept 28 – Oct 1
Staff Professional Development: Oct 12
Students Return – Oct 13
Fall Parent/Teacher Conferences: Oct 28-29
Early Dismissal Elementary Only: Oct 29
Election Day – 261 Employees Only – No Students - Nov 3
Thanksgiving Break: Nov 25-27
Winter Break Early Dismissal Districtwide: Dec 18
Winter Break: Dec 21 – Jan 1
New Year Holiday – Jan 1
Staff Professional Development: Jan 4
Students Report: Jan 5
Dr. Martin Luther King Jr. Holiday: Jan 18
Winter Parent/Teacher Conferences: Feb 3-4
Early Dismissal Elementary Only: Feb 4
Spring Break: March 15-26
Spring School Intersession: March 15-18
Good Friday Holiday: March 26
Staff Professional Development: No Students – March 29
Students Return – March 30
ORHS Commencement: May 14
Student Last Day - Early Dismissal Districtwide: May 28
Teacher Last Day: May 28
Memorial Day Holiday: May 31



| | |
|---------------------------------|------------|
| 1 st Quarter Days | 43 |
| 2 nd Quarter Days | 45 |
| 3 rd Quarter Days | 48 |
| 4 th Quarter Days | 44 |
| Total Instructional Days | 180 |

| July 2026 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| August 2026 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| September 2026 | | | | | | |
|----------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| October 2026 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| November 2026 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

| December 2026 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

| January 2027 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| February 2027 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | | | | | | |

| March 2027 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| April 2027 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| May 2027 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| June 2027 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

OAK RIDGE SCHOOLS

New Club Request Form

School: Linden

Club Name: CROCHET CLUB

Sponsor: J. Cureton

Club Membership: _____

Selection of Officers: _____

Club Purpose:

teach children how to crochet to
practice new skill

Club Activities:

crochet
learn new skills

Club Meeting Times:

Wednesday @ 7:40 am

Club Funding:

donations

Rules and Regulations:

- Students will be willing to try something new
- club members will be in 3rd + 4th grade (at the start)

Other Pertinent Information:

limit of 10 students with potential to increase as students learn

Student Representative: _____

ORHS Administration Approval: Weather Jenkins

Date: 12-4-24

Date Student Council Approved: _____

Date BOE Approved: _____

OAK RIDGE SCHOOLS

New Club Request Form

School: Linden Elementary

Club Name: Legacy & History Club

Sponsor: Dr. Raven Little

Club Membership: _____

Selection of Officers: _____

Club Purpose:

Students will learn about prominent figures and contributors to African American history for the Black History Month program. Students will spend time researching and planning for this event.

Club Activities:

Students will be assigned people, events, or items that contributed to African American history to research, practice public speaking and creating a presentation board.

Club Meeting Times:

Thursdays 3:45 - 4:30

Club Funding:

\$5 to cover the cost of the presentation board.

Rules and Regulations:

Only for 3rd and 4th grade students. Only 20 seats available for the club.

Other Pertinent Information:

Student Representative: _____

ORHS Administration Approval: Heather Jenkins

Date: 11-25-24

Date Student Council Approved: _____

Date BOE Approved: _____

OAK RIDGE SCHOOLS

New Club Request Form

School: Oak Ridge High School

Club Name: Oak Ridge Red Cross Club

Sponsor: Dr. Thomas/Mrs. Longmire

Club Membership: Need to sign up through Red Cross Volunteer to join

Selection of Officers: To be determined

Club Purpose:

To bring students together that are interested in the medical field and learn more about health related subjects.

Club Activities:

Some of the Service Projects are: Training Services, Biomedical Service, Disaster Cycle Services, International Services, Service to the Armed Forces.

Club Meeting Times:

Every other wednesday after school

Club Funding:

Red Cross would be able to fund for some projects and we would do fundraising as well.


Rules and Regulations:

N/A

Other Pertinent Information:

N/A

Student Representative: Toby Chen

ORHS Administration Approval: 

Date: 11.22.24

Date Student Council Approved: 12.5.24

Date BOE Approved: _____

Oak Ridge Schools

4th Attendance Period

December 19, 2024

These numbers reflect the **2024-2025** Skyward Student Management System (Entity) active student enrollment count as of **December 19, 2024**.

The total includes **33** private school and home-schooled students receiving Special Ed services.



Oak Ridge Schools

Enrollment Entity Counts 4th RP 2024-25

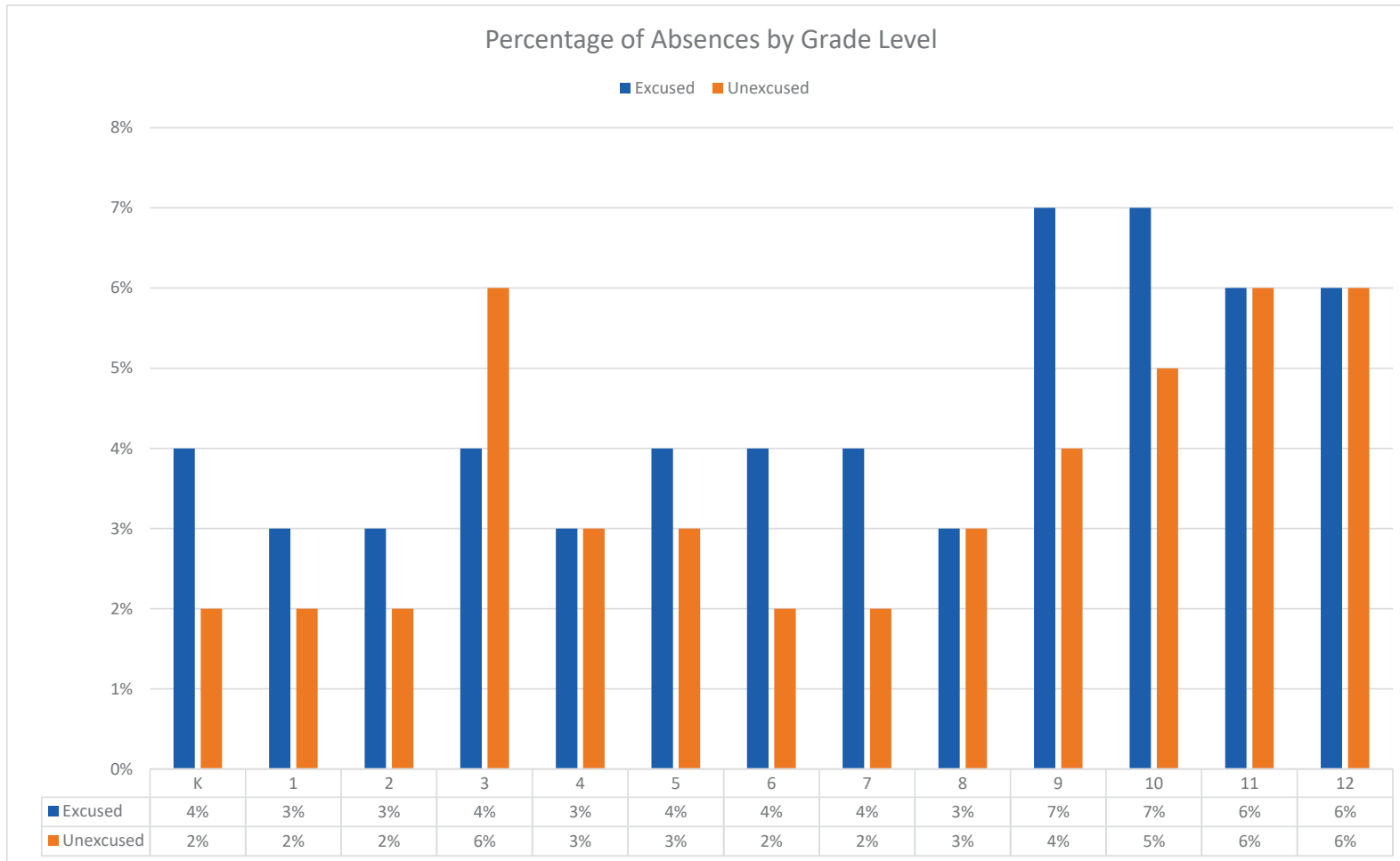
December 19, 2024

| School | P3 | P4 | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total PK-12 2024-25 | Previous 3rd RP 2024-25 | Diff | Total PK-12 2023-24 |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------------|-------------------------|----------|---------------------|
| Preschool | 108 | 130 | | | | | | | | | | | | | | 238 | 228 | 10 | 237 |
| Glenwood | | | 79 | 66 | 83 | 78 | 66 | | | | | | | | | 372 | 377 | -5 | 373 |
| Linden | | | 100 | 107 | 101 | 106 | 103 | | | | | | | | | 517 | 521 | -4 | 524 |
| Willow Brook | | | 75 | 99 | 77 | 82 | 87 | | | | | | | | | 420 | 412 | 8 | 413 |
| Woodland | | | 75 | 72 | 81 | 95 | 97 | | | | | | | | | 420 | 424 | -4 | 459 |
| JMS | | | | | | | | 186 | 171 | 186 | 171 | | | | | 714 | 711 | 3 | 715 |
| RMS | | | | | | | | 197 | 202 | 180 | 188 | | | | | 767 | 770 | -3 | 743 |
| ORHS | | | | | | | | | | | | 440 | 416 | 408 | 365 | 1629 | 1629 | 0 | 1600 |
| Enrollment 2024-25 | 108 | 130 | 329 | 344 | 342 | 361 | 353 | 383 | 373 | 366 | 359 | 440 | 416 | 408 | 365 | 5077 | 5072 | 5 | 5064 |
| Prev. 3rd RP 2024-25 | 99 | 130 | 326 | 342 | 346 | 366 | 353 | 386 | 373 | 366 | 356 | 441 | 415 | 408 | 365 | 5072 | | | |
| Difference | 9 | 0 | 3 | 2 | -4 | -5 | 0 | -3 | 0 | 0 | 3 | -1 | 1 | 0 | 0 | 5 | | | |

This report compares the 2024-25 4th RP period enrollment with the 2024-25 3rd RP period.

Attendance Graphs

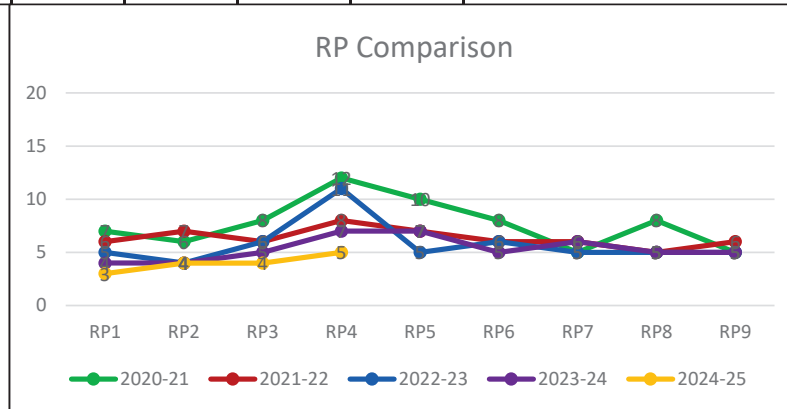
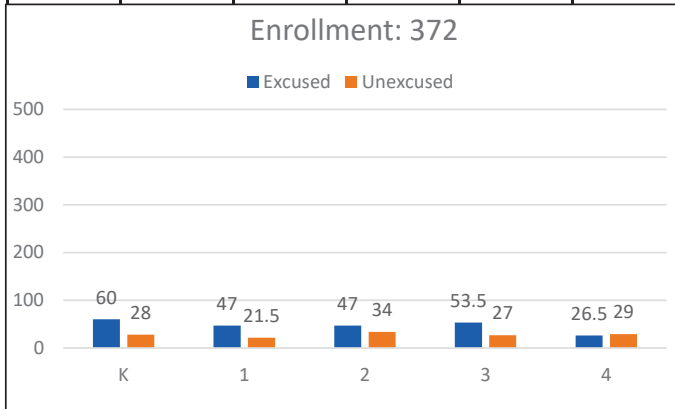
The graphs below display excused and unexcused absence totals, entity counts, and attendance percentages by grade and reporting period.
 The data was compiled using information from attendance detail and summary reports and entity counts reports.
 Reporting Period 3: 11/1/2024-12/4/2024



* Percentages have been rounded to the nearest whole number.

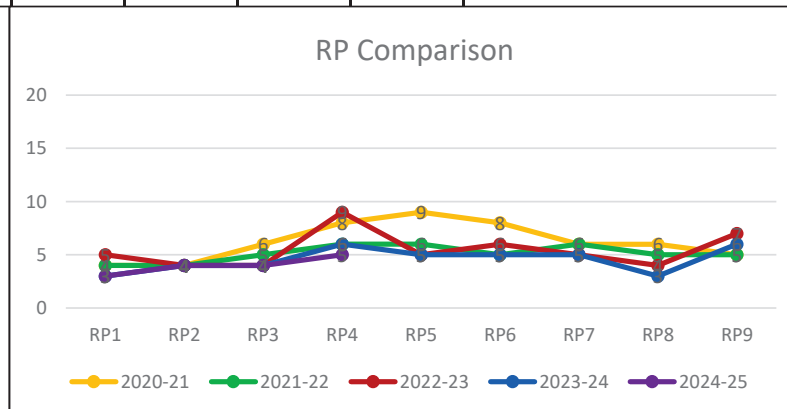
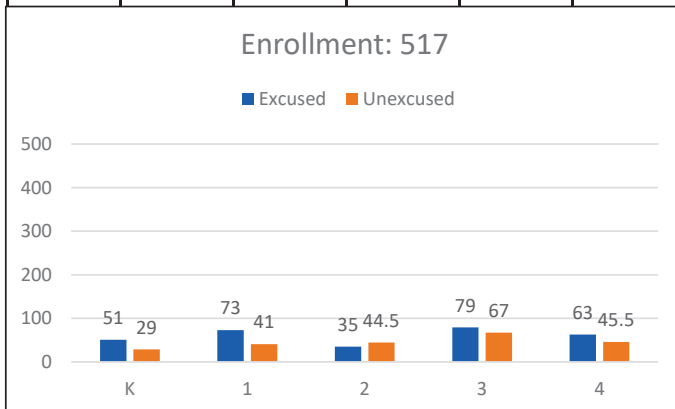
| | | | | | | | | | |
|---------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|
| 2020-21 | RP1: 7.3% | RP2: 5.8% | RP3: 8.1% | RP4: 11.6% | RP5: 9.9% | RP6: 7.5% | RP7: 5.3% | RP8: 8% | RP9: 5.4% |
| 2021-22 | RP1: 6.3% | RP2: 6.7% | RP3: 6.3% | RP4: 7.7% | RP5: 6.9% | RP6: 5.8% | RP7: 6.3% | RP8: 8% | RP9: 5.9% |
| 2022-23 | RP1: 4.9% | RP2: 4.4% | RP3: 5.5% | RP4: 11% | RP5: 4.7% | RP6: 6.1% | RP7: 4.8% | RP8: 4.9% | RP9: 4.9% |
| 2023-24 | RP1: 4.3% | RP2: 4.2% | RP3: 5% | RP4: 7% | RP5: 6.9% | RP6: 5.1% | RP7: 6.2% | RP8: 4.7% | RP9: 4.5% |
| 2024-25 | RP1: 3.3% | RP2: 4.3% | RP3: 4% | RP4: 5% | | | | | |

Glenwood



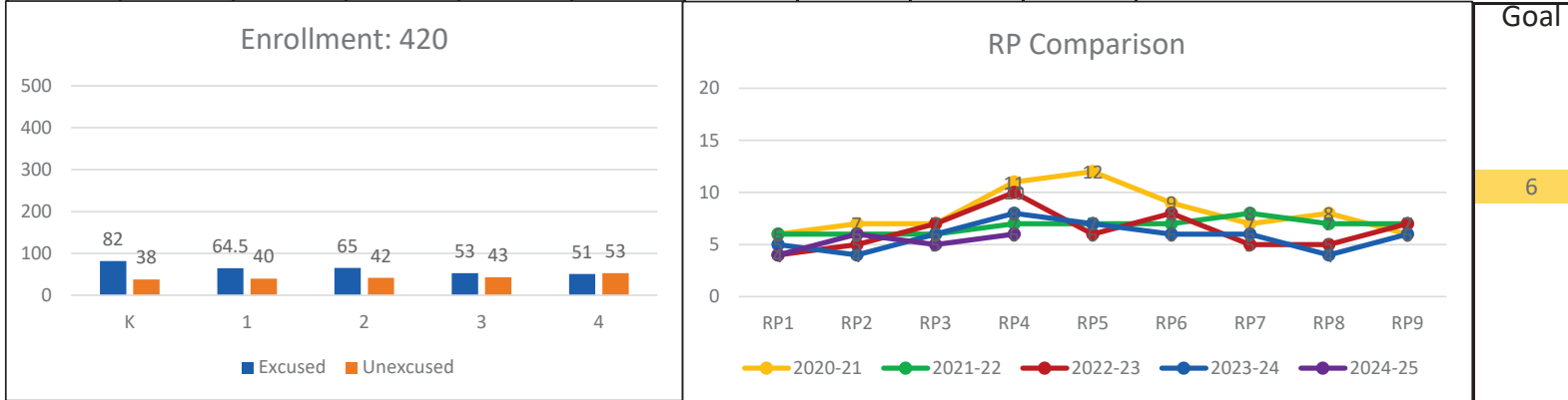
| | | | | | | | | | |
|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2020-21 | RP1: 4.3% | RP2: 4.3% | RP3: 6.1% | RP4: 7.7% | RP5: 9.1% | RP6: 7.9% | RP7: 6.2% | RP8: 5.6% | RP9: 5.3% |
| 2021-22 | RP1: 4.4% | RP2: 4.2% | RP3: 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% | RP7: 4.5% | RP8: 4.1% | RP9: 7.1% |
| 2023-24 | RP1: 3.3% | RP2: 3.7% | RP3: 4.1% | RP4: 5.8% | RP5: 4.8% | RP6: 4.8% | RP7: 4.7% | RP8: 3.3% | RP9: 5.8% |
| 2024-25 | RP1: 3.0% | RP2: 3.6% | RP3: 4.2% | RP4: 5.1% | | | | | |

Linden



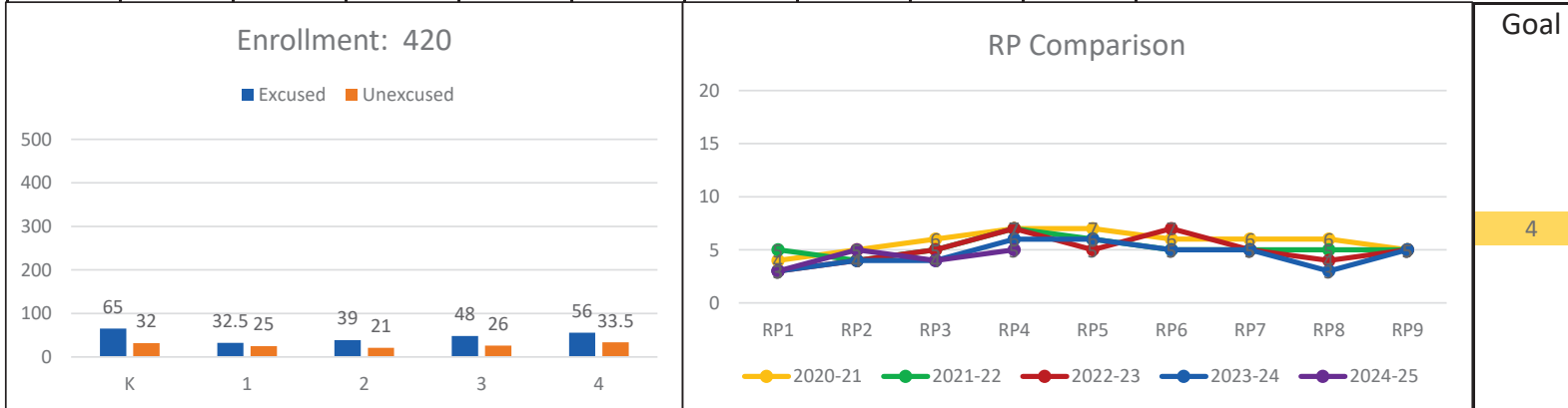
| | | | | | | | | | |
|---------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| 2020-21 | RP1: 6.1% | RP2: 7.1% | RP3: 7.3% | RP4: 11% | RP5: 11.7% | RP6: 8.9% | RP7: 6.9% | RP8: 7.5% | RP9: 6.4% |
| 2021-22 | RP1: 6.1% | RP2: 6% | RP3: 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% | RP7: 5.3% | RP8: 5.3% | RP9: 6.9% |
| 2023-24 | RP1: 4.9% | RP2: 4.4% | RP3: 5.5% | RP4: 7.7% | RP5: 7% | RP6: 5.9% | RP7: 6.2% | RP8: 4.3% | RP9: 6.3% |
| 2024-25 | RP1: 4.4% | RP2: 5.9% | RP3: 4.9% | RP4: 6.4% | | | | | |

Willow Brook



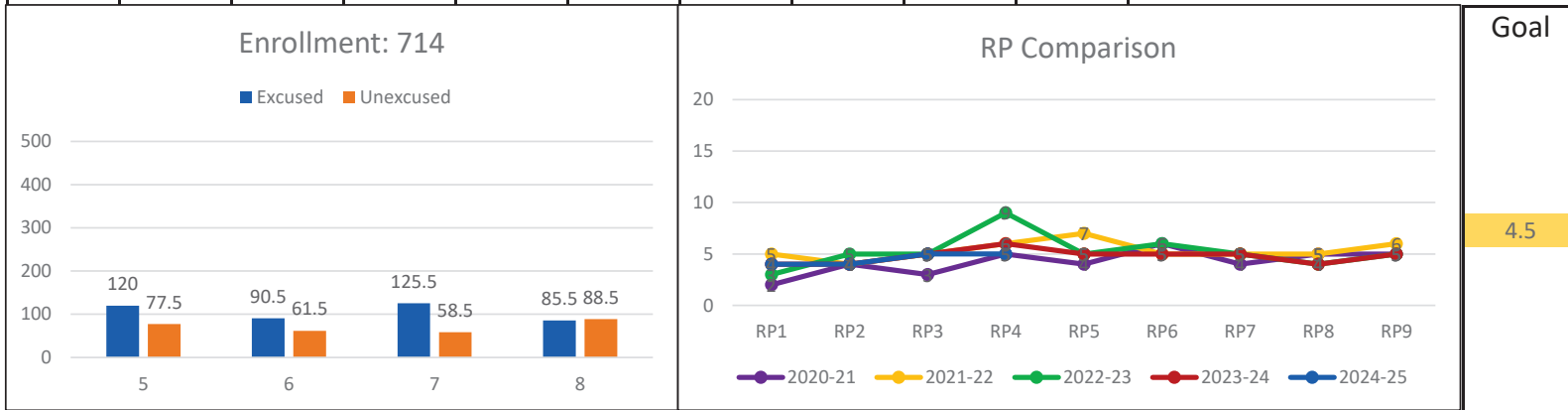
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|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2020-21 | RP1: 4.1% | RP2: 4.9% | RP3: 6.2% | RP4: 7.1% | RP5: 7.1% | RP6: 5.9% | RP7: 5.5% | RP8: 5.9% | RP9: 5.3% |
| 2021-22 | 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% | RP7: 5.4% | RP8: 3.7% | RP9: 4.9% |
| 2023-24 | RP1: 3.1% | RP2: 3.5% | RP3: 4.3% | RP4: 6.2% | RP5: 5.6% | RP6: 5.2% | RP7: 5.2% | RP8: 2.9% | RP9: 4.5% |
| 2024-25 | RP1: 3.1% | RP2: 4.6% | RP3: 3.9% | RP4: 4.5% | | | | | |

Woodland



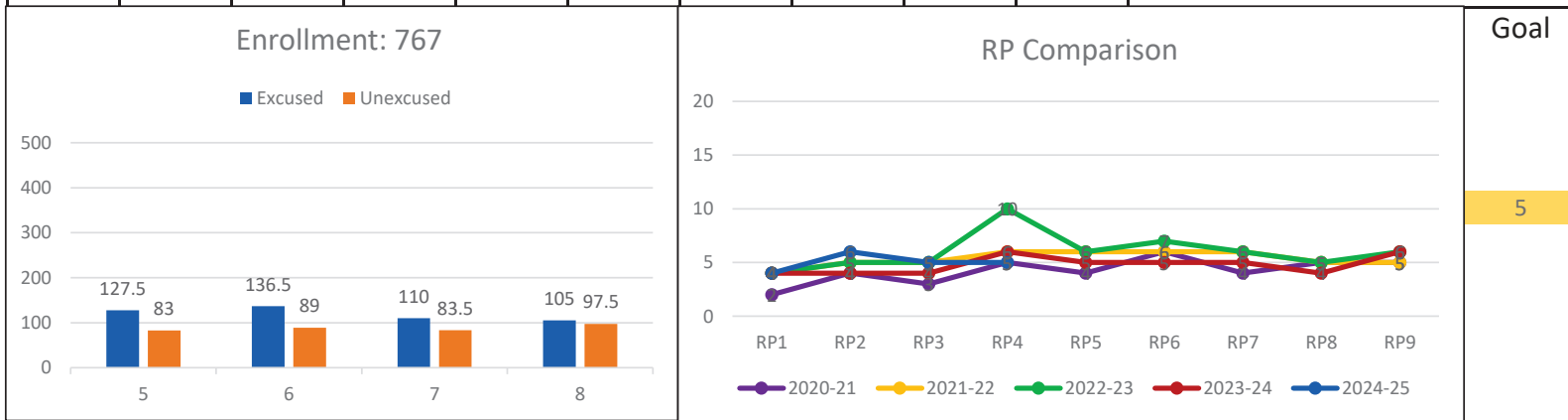
| | | | | | | | | | |
|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2020-21 | RP1: 2.2% | RP2: 4.1% | RP3: 3.4% | RP4: 4.5% | RP5: 3.8% | RP6: 5.7% | RP7: 3.7% | RP8: 5.1% | RP9: 4.7% |
| 2021-22 | RP1: 5.1% | RP2: 4.2% | RP3: 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% | RP7: 5.1% | RP8: 4.3% | RP9: 5.3% |
| 2023-24 | RP1: 3.8% | RP2: 4.4% | RP3: 4.5% | RP4: 5.6% | RP5: 5.3% | RP6: 5.3% | RP7: 5.1% | RP8: 4% | RP9: 5.3% |
| 2024-25 | RP1: 3.6% | RP2: 4.2% | RP3: 4.8% | RP4: 5% | | | | | |

Jefferson



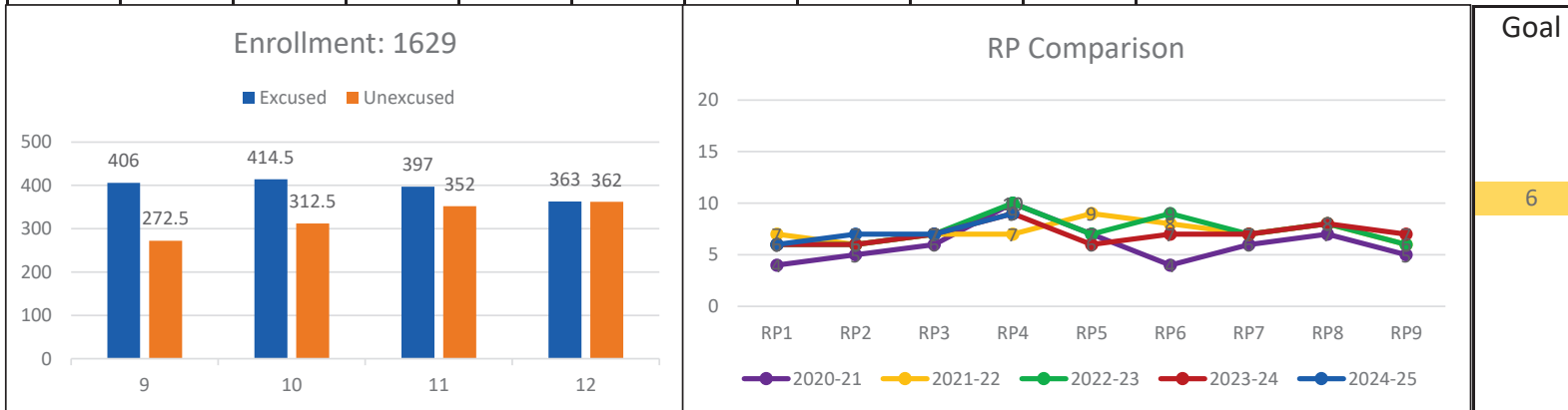
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|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2020-21 | RP1: 2% | RP2: 2.3% | RP3: 3.4% | RP4: 4% | RP5: 2.7% | RP6: 3.3% | RP7: 2.8% | RP8: 5.6% | RP9: 5.1% |
| 2021-22 | 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% | RP7: 5.5% | RP8: 4.8% | RP9: 5.8% |
| 2023-24 | RP1: 3.9% | RP2: 4.2% | RP3: 4.4% | RP4: 5.8% | RP5: 4.8% | RP6: 5.2% | RP7: 5.1% | RP8: 4% | RP9: 6.2% |
| 2024-25 | RP1: 3.9% | RP2: 5.5% | RP3: 4.8% | RP4: 5.4% | | | | | |

Robertsville



| | | | | | | | | | |
|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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% | RP7: 6.5% | RP8: 8.2% | RP9: 6.3% |
| 2023-24 | RP1: 5.8% | RP2: 6.3% | RP3: 7.1% | RP4: 8.7% | RP5: 6.4% | RP6: 7.3% | RP7: 6.9% | RP8: 8.3% | RP9: 7.3% |
| 2024-25 | RP1: 6.2% | RP2: 7.1% | RP3: 7.2% | RP4: 8.8% | | | | | |

ORHS



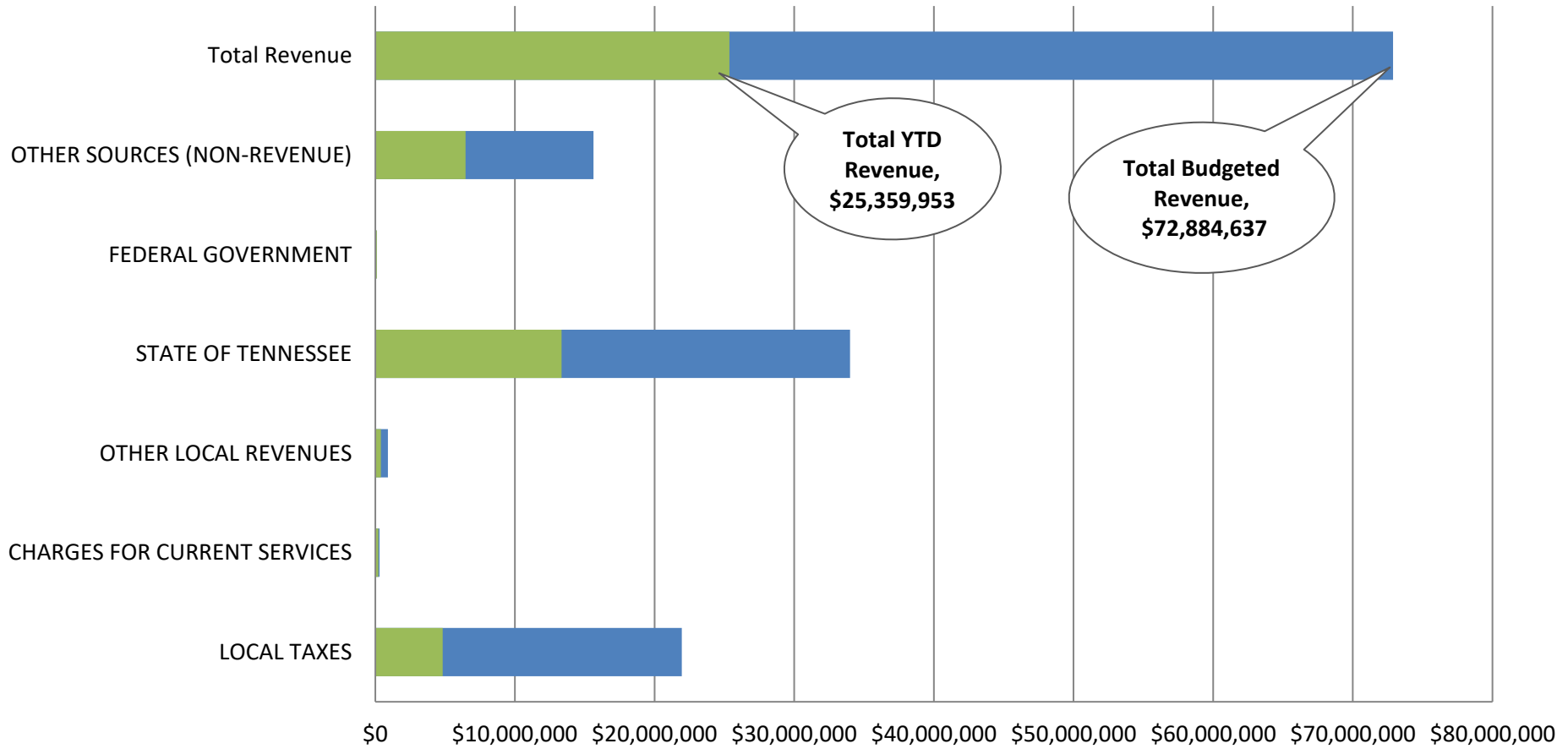
| Acct | Acct | 2024-25 FYTD Budget | November 2024-25 Monthly Activity | 2024-25 Year-To-Date | 2024-25 Percent of Budget | 2024-25 Variance from Bud | 2024-25 Encumbered Amount | Unencumbered Budget Remaining |
|-------|--------------------------------|------------------------|--------------------------------------|-------------------------|------------------------------|------------------------------|---------------------------------|----------------------------------|
| 40110 | Current Property Tax | 13,189,000.00 | 1,401,574.31 | 1,494,429.60 | 11.33% | 11,694,570.40 | | 11,694,570.40 |
| 40210 | Local Option Sales Tax | 8,765,000.00 | 830,646.34 | 3,330,207.11 | 37.99% | 5,434,792.89 | | 5,434,792.89 |
| 40275 | Mixed Drink Tax | 350.00 | 71.17 | 328.43 | 93.84% | 21.57 | | 21.57 |
| 43511 | Tuition - Regular Day Students | 300,000.00 | 16,233.71 | 223,212.95 | 74.40% | 76,787.05 | | 76,787.05 |
| 43533 | Transportation Fees | 3,000.00 | 460.99 | 1,420.99 | 47.37% | 1,579.01 | | 1,579.01 |
| 44110 | Interest Earned | 600,000.00 | 66,565.39 | 364,591.29 | 60.77% | 235,408.71 | | 235,408.71 |
| 44120 | Lease/Rentals | 12,000.00 | 791.75 | 2,010.75 | 16.76% | 9,989.25 | | 9,989.25 |
| 44170 | Miscellaneous Refunds | 5,500.00 | | 1,177.00 | 21.40% | 4,323.00 | | 4,323.00 |
| 44530 | Sale of Equipment | 25,000.00 | 1,169.00 | 5,733.19 | 22.93% | 19,266.81 | | 19,266.81 |
| 44570 | Contributions & Gifts | 223,992.94 | 500.00 | 9,049.94 | 4.04% | 214,943.00 | | 214,943.00 |
| 44990 | Other Local Revenues | 40,000.00 | 1,500.00 | 14,810.99 | 37.03% | 25,189.01 | | 25,189.01 |
| 46510 | TN Investment in Student Achv | 32,700,000.00 | 3,260,761.68 | 13,043,046.50 | 39.89% | 19,656,953.50 | | 19,656,953.50 |
| 46515 | Early Childhood Education | 644,980.71 | 46,182.73 | 123,668.66 | 19.17% | 521,312.05 | | 521,312.05 |
| 46596 | Paid Parental Leave | 100,000.00 | | | | 100,000.00 | | 100,000.00 |
| 46610 | Career Ladder Program | 76,000.00 | 42,144.68 | 42,144.68 | 55.45% | 33,855.32 | | 33,855.32 |
| 46790 | Other Vocational | 225,622.41 | 16,512.99 | 40,440.91 | 17.92% | 185,181.50 | | 185,181.50 |
| 46980 | Other State Grants | 248,476.94 | 55,656.30 | 91,026.30 | 36.63% | 157,450.64 | | 157,450.64 |
| 47590 | Other Federal Through State | | | 91,316.97 | | -91,316.97 | | -91,316.97 |
| 47630 | Public Law 874 - Maint/Operat. | 20,000.00 | | | | 20,000.00 | | 20,000.00 |
| 47640 | ROTC Reimbursement | 78,310.00 | | 19,577.56 | 25.00% | 58,732.44 | | 58,732.44 |
| 49700 | Insurance Recovery | 8,441.00 | | 5,941.00 | 70.38% | 2,500.00 | | 2,500.00 |
| 49800 | Transfers In | 125,000.00 | | | | 125,000.00 | | 125,000.00 |
| 49810 | City General Fund Transfer | 15,493,963.00 | 1,291,163.58 | 6,455,817.90 | 41.67% | 9,038,145.10 | | 9,038,145.10 |
| ----- | Revenue | 72,884,637.00 | 7,031,934.62 | 25,359,952.72 | 34.79% | 47,524,684.28 | | 47,524,684.28 |
| ===== | | | | | | | | |
| 71100 | Regular Instruction Prgm | 32,103,376.00 | 2,574,140.57 | 10,890,203.00 | 33.92% | 21,213,173.00 | 19,226,215.61 | 1,986,957.39 |
| 71150 | Alternative Instruction Prgm | 937,527.00 | 78,722.93 | 311,997.92 | 33.28% | 625,529.08 | 593,148.89 | 32,380.19 |
| 71200 | Special Education Prgm | 5,970,581.00 | 486,865.85 | 1,923,105.22 | 32.21% | 4,047,475.78 | 3,590,029.89 | 457,445.89 |
| 71300 | Career/Technical Education Prg | 2,406,352.41 | 181,158.83 | 792,320.01 | 32.93% | 1,614,032.40 | 1,331,033.23 | 282,999.17 |
| 71900 | Contingency | 751,115.97 | | | | 751,115.97 | | 751,115.97 |
| 72120 | Health Services | 832,180.00 | 67,248.40 | 312,855.40 | 37.59% | 519,324.60 | 457,198.72 | 62,125.88 |
| 72130 | Other Student Support | 2,066,981.00 | 154,733.72 | 756,725.00 | 36.61% | 1,310,256.00 | 1,090,250.44 | 220,005.56 |
| 72210 | Regular Inst. Support | 5,151,689.00 | 335,352.83 | 1,503,545.35 | 29.19% | 3,648,143.65 | 1,818,205.21 | 1,829,938.44 |
| 72220 | Special Education Support | 976,906.00 | 66,560.08 | 298,438.01 | 30.55% | 678,467.99 | 525,943.78 | 152,524.21 |
| 72230 | Career & Technical Prg Support | 280,705.77 | 18,374.98 | 94,769.72 | 33.76% | 185,936.05 | 126,847.02 | 59,089.03 |
| 72250 | Technology Services | 3,004,493.90 | 200,190.49 | 1,350,976.36 | 44.97% | 1,653,517.54 | 1,246,027.40 | 407,490.14 |
| 72260 | Adult Programs | 30,221.00 | 3,840.45 | 13,934.19 | 46.11% | 16,286.81 | 27,083.21 | -10,796.40 |
| 72290 | Communications | 232,729.75 | 22,493.46 | 93,628.67 | 40.23% | 139,101.08 | 128,662.38 | 10,438.70 |

| Acct | Acct | 2024-25 FYTD Budget | November 2024-25 Monthly Activity | 2024-25 Year-To-Date | 2024-25 Percent of Budget | 2024-25 Variance from Bud | 2024-25 Encumbered Amount | Unencumbered Budget Remaining |
|-------|-----------------------------|------------------------|--------------------------------------|-------------------------|------------------------------|------------------------------|---------------------------------|----------------------------------|
| 72310 | Board of Education | 1,308,649.00 | 54,017.16 | 580,751.24 | 44.38% | 727,897.76 | 1,446.98 | 726,450.78 |
| 72320 | Director of Schools | 409,022.00 | 32,427.70 | 171,588.22 | 41.95% | 237,433.78 | 226,168.96 | 11,264.82 |
| 72410 | Office of the Principal | 4,506,336.50 | 387,045.54 | 1,882,425.44 | 41.77% | 2,623,911.06 | 2,625,885.02 | -1,973.96 |
| 72510 | Fiscal Services | 1,078,828.00 | 79,865.05 | 421,721.74 | 39.09% | 657,106.26 | 559,164.63 | 97,941.63 |
| 72520 | Human Resources/ Personnel | 511,168.00 | 40,143.57 | 227,457.28 | 44.50% | 283,710.72 | 240,245.87 | 43,464.85 |
| 72610 | Operation of Plant | 5,263,655.28 | 339,187.10 | 2,016,362.76 | 38.31% | 3,247,292.52 | 1,509,865.56 | 1,737,426.96 |
| 72620 | Maintenance of Plant | 2,261,330.66 | 184,569.32 | 945,869.48 | 41.83% | 1,315,461.18 | 888,963.94 | 426,497.24 |
| 72710 | Transportation | 2,042,805.00 | 193,277.93 | 588,948.01 | 28.83% | 1,453,856.99 | | 1,453,856.99 |
| 73400 | Early Childhood Education | 453,803.12 | 35,672.96 | 139,688.94 | 30.78% | 314,114.18 | 271,741.54 | 42,372.64 |
| 73401 | Pre-K General Fund | 921,939.00 | 84,351.85 | 324,742.55 | 35.22% | 597,196.45 | 450,730.43 | 146,466.02 |
| 76100 | Regular Capital Outlay | 2,073,549.47 | 27,611.25 | 594,510.52 | 28.67% | 1,479,038.95 | 2,133,617.64 | -654,578.69 |
| 82130 | Education Principal on Debt | 6,877.00 | | | | 6,877.00 | | 6,877.00 |
| 82230 | Education Interest on Debt | 123.00 | | | | 123.00 | | 123.00 |
| 99100 | Transfers Out | 126,015.17 | | | | 126,015.17 | | 126,015.17 |
| ----- | Expense | 75,708,960.00 | 5,647,852.02 | 26,236,565.03 | 34.65% | 49,472,394.97 | 39,068,476.35 | 10,403,918.62 |
| ----- | General Purpose School Fund | -2,824,323.00 | 1,384,082.60 | -876,612.31 | 34.72% | -1,947,710.69 | -39,068,476.35 | 37,120,765.66 |
| | Grand Revenue Totals | 72,884,637.00 | 7,031,934.62 | 25,359,952.72 | 34.79% | 47,524,684.28 | | 47,524,684.28 |
| | Grand Expense Totals | 75,708,960.00 | 5,647,852.02 | 26,236,565.03 | 34.65% | 49,472,394.97 | 39,068,476.35 | 10,403,918.62 |
| | Grand Totals | 2,824,323.00 | 1,384,082.60 | 876,612.31 | 31.04% | 1,947,710.69 | 39,068,476.35 | 37,120,765.66 |
| | | Loss | Profit | Loss | | Loss | Loss | Profit |

Number of Accounts: 1318

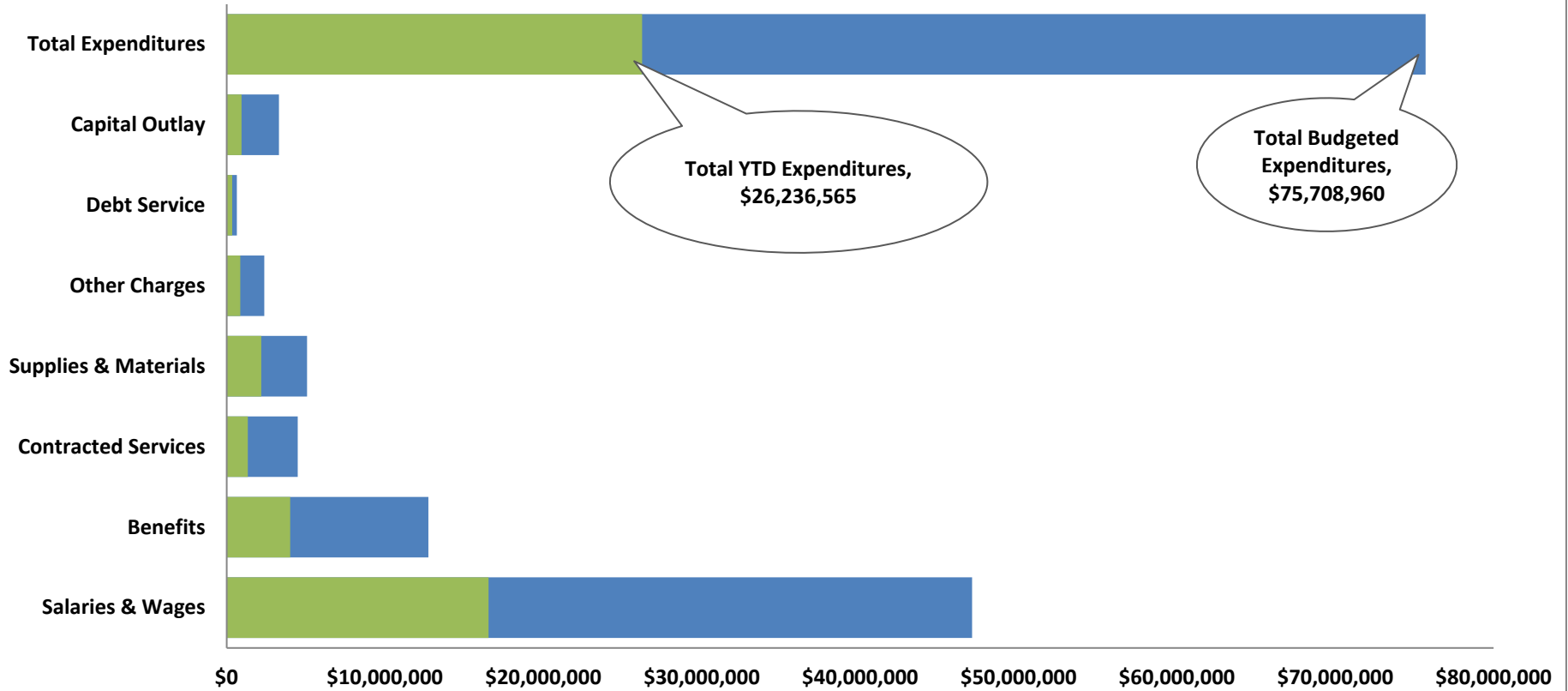
***** End of report *****

General Fund Revenue Budget to Actual Summary - November, 2024



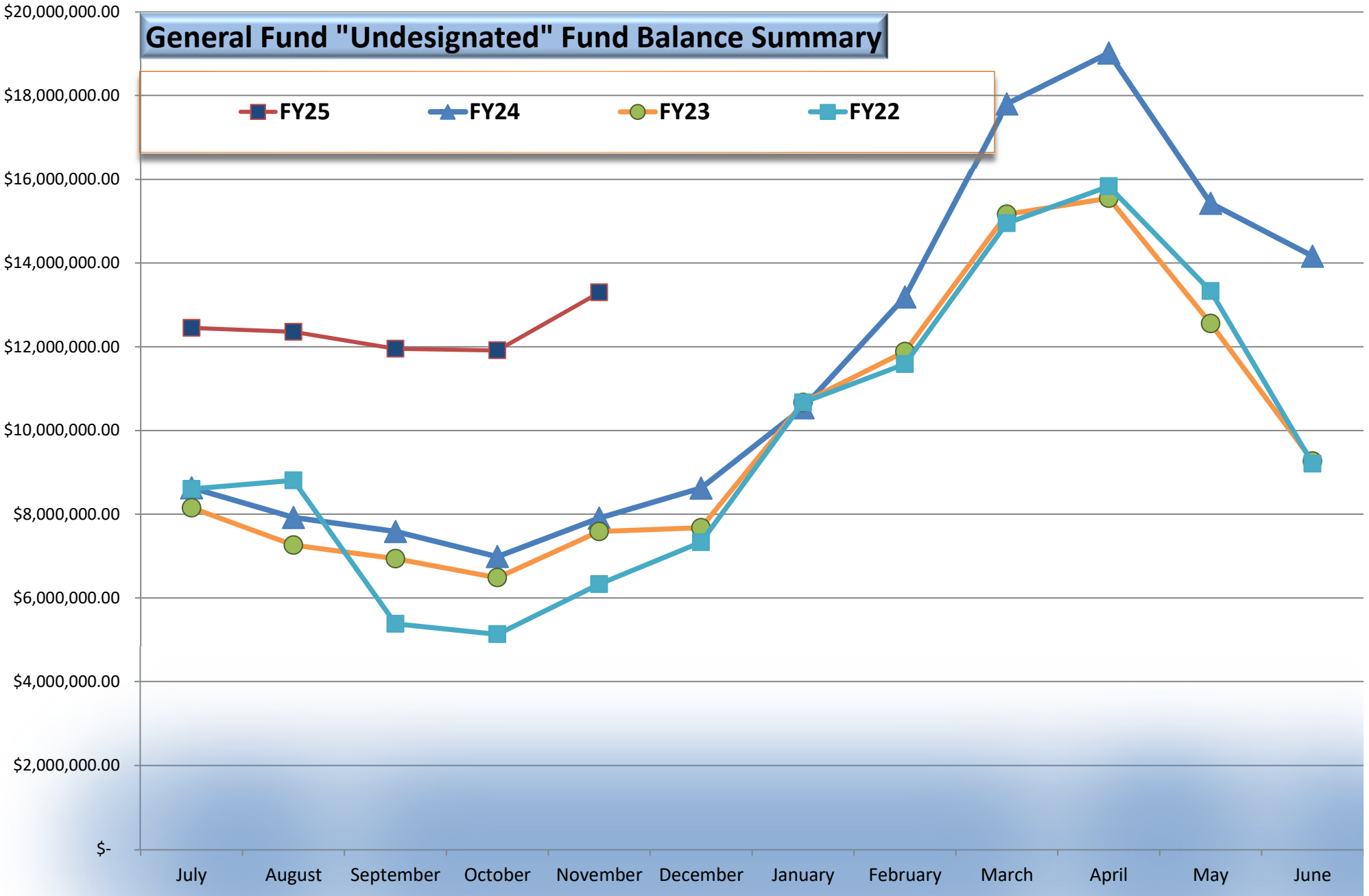
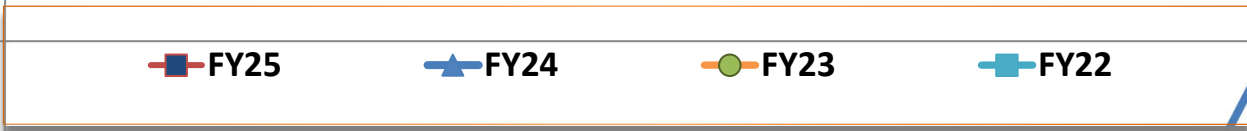
| | LOCAL TAXES | CHARGES FOR CURRENT SERVICES | OTHER LOCAL REVENUES | STATE OF TENNESSEE | FEDERAL GOVERNMENT | OTHER SOURCES (NON-REVENUE) | Total Revenue |
|---------------------|---------------|------------------------------|----------------------|--------------------|--------------------|-----------------------------|---------------|
| ■ Percent of Budget | 21.98% | 74.14% | 43.84% | 39.24% | 112.80% | 41.35% | 34.79% |
| ■ Year-To-Date | 4,824,965.14 | 224,633.94 | 397,373.16 | 13,340,327.05 | 110,894.53 | 6,461,758.90 | \$25,359,953 |
| ■ FYTD Budget | 21,954,350.00 | 303,000.00 | 906,492.94 | 33,995,080.06 | 98,310.00 | 15,627,404.00 | \$72,884,637 |

General Fund Expenditure Budget to Actual Summary by Object November, 2024



| | Salaries & Wages | Benefits | Contracted Services | Supplies & Materials | Other Charges | Debt Service | Capital Outlay | Total Expenditures |
|-------------------------|------------------|---------------|---------------------|----------------------|---------------|--------------|----------------|--------------------|
| FYTD % | 35.15% | 31.5% | 29.72% | 43.09% | 36.4% | 54.33% | 28.46% | 34.65% |
| FYTD Activity | 16,544,763.98 | 4,011,755.64 | 1,338,240.18 | 2,187,962.52 | 865,716.88 | 350,000.00 | 938,125.83 | \$26,236,565 |
| FYTD Revised Bdg | 47,073,564.08 | 12,736,942.04 | 4,492,613.31 | 5,077,692.08 | 2,378,298.96 | 644,205.00 | 3,305,644.53 | \$75,708,960 |

General Fund "Undesignated" Fund Balance Summary



| Acct | Acct | 2024-25 FYTD Budget | November 2024-25 Monthly Activity | 2024-25 Year-To-Date | 2024-25 Percent of Budget | 2024-25 Variance from Bud | Encumbered Amount | Unencumbered Balance Remaining |
|-------|--------------------------------|------------------------|--------------------------------------|-------------------------|------------------------------|------------------------------|----------------------|-----------------------------------|
| 142 | School Federal Projects | | | | | | | |
| R | Revenue | | | | | | | |
| 47131 | Vocational Program Improvement | 132,897.49 | 25,423.01 | 82,900.96 | 62.38% | 49,996.53 | | 49,996.53 |
| 47141 | Title I | 938,811.79 | 76,867.91 | 226,928.31 | 24.17% | 711,883.48 | | 711,883.48 |
| 47143 | Special Education Grants | 1,449,817.71 | 109,327.81 | 303,679.59 | 20.95% | 1,146,138.12 | | 1,146,138.12 |
| 47145 | Special Ed Pre-School Grants | 63,013.67 | 2,614.86 | 6,536.30 | 10.37% | 56,477.37 | | 56,477.37 |
| 47146 | English Lang Acq Grants | 39,882.34 | 1,405.76 | 14,143.93 | 35.46% | 25,738.41 | | 25,738.41 |
| 47147 | Title IV Part B, 21st Century | 118,750.00 | 8,003.89 | 19,356.11 | 16.30% | 99,393.89 | | 99,393.89 |
| 47189 | Title II | 278,908.65 | 26,499.33 | 47,301.97 | 16.96% | 231,606.68 | | 231,606.68 |
| 47307 | COVID-19 Grant B | 3,250.00 | | | | 3,250.00 | | 3,250.00 |
| 47309 | COVID-19 Grant D | 87,800.00 | | | | 87,800.00 | | 87,800.00 |
| 47401 | ESSER 3.0 | 168,353.98 | | 127,831.47 | 75.93% | 40,522.51 | | 40,522.51 |
| 47404 | ARP Homeless Grant | 36,243.11 | 2,769.50 | 5,559.50 | 15.34% | 30,683.61 | | 30,683.61 |
| 47590 | Other Federal Through State | 449,271.26 | 25,156.92 | 46,749.77 | 10.41% | 402,521.49 | | 402,521.49 |
| 47990 | Other Direct Fedral Revenue | 1,050,440.00 | 84,314.11 | 282,722.35 | 26.91% | 767,717.65 | | 767,717.65 |
| ----- | Revenue | 4,817,440.00 | 362,383.10 | 1,163,710.26 | 24.16% | 3,653,729.74 | | 3,653,729.74 |
| E | Expense | | | | | | | |
| 71100 | Regular Instruction Prgm | 736,231.42 | 57,103.02 | 265,434.20 | 36.05% | 470,797.22 | 423,412.65 | 47,384.57 |
| 71200 | Special Education Prgm | 1,135,098.85 | 82,624.42 | 308,278.05 | 27.16% | 826,820.80 | 647,055.24 | 179,765.56 |
| 71300 | Career/Technical Education Prg | 107,263.00 | 8,158.64 | 85,279.10 | 79.50% | 21,983.90 | 15,736.95 | 6,246.95 |
| 71900 | Contingency | 249,631.73 | | | | 249,631.73 | | 249,631.73 |
| 72120 | Health Services | 18,564.72 | 330.00 | 1,735.28 | 9.35% | 16,829.44 | | 16,829.44 |
| 72130 | Other Student Support | 303,586.44 | 50,875.88 | 161,079.98 | 53.06% | 142,506.46 | 104,028.25 | 38,478.21 |
| 72210 | Regular Inst. Support | 607,848.26 | 51,108.57 | 203,373.24 | 33.46% | 404,475.02 | 176,645.06 | 227,829.96 |
| 72220 | Special Education Support | 368,994.08 | 29,890.61 | 135,496.08 | 36.72% | 233,498.00 | 208,311.90 | 25,186.10 |
| 72230 | Career & Technical Prg Support | 2,500.00 | 91.80 | 600.02 | 24.00% | 1,899.98 | 681.72 | 1,218.26 |
| 72250 | Technology Services | 25,072.38 | 21,528.89 | 15,997.89 | 63.81% | 9,074.49 | 2,818.75 | 6,255.74 |
| 72710 | Transportation | 11,466.00 | | 3,078.54 | 26.85% | 8,387.46 | 520.00 | 7,867.46 |
| 73100 | Food Service | 2,000.00 | | | | 2,000.00 | 2,000.00 | |
| 73300 | Community Services | 1,162,125.00 | 95,064.21 | 427,208.93 | 36.76% | 734,916.07 | 589,309.74 | 145,606.33 |
| 99100 | Transfers Out | 87,058.12 | | | | 87,058.12 | | 87,058.12 |
| ----- | Expense | 4,817,440.00 | 396,776.04 | 1,607,561.31 | 33.37% | 3,209,878.69 | 2,170,520.26 | 1,039,358.43 |

| Acct | Acct | 2024-25 FYTD Budget | November 2024-25 Monthly Activity | 2024-25 Year-To-Date | 2024-25 Percent of Budget | 2024-25 Variance from Bud | Encumbered Amount | Unencumbered Balance Remaining |
|-------|-------------------------------|------------------------|--------------------------------------|-------------------------|------------------------------|------------------------------|----------------------|-----------------------------------|
| 145 | Other Education Funds | | | | | | | |
| R | Revenue | | | | | | | |
| 44990 | Other Local Revenues | 35,000.00 | 2,125.00 | 14,575.00 | 41.64% | 20,425.00 | | 20,425.00 |
| 49800 | Transfers In | 124,434.00 | | | | 124,434.00 | | 124,434.00 |
| ----- | Revenue | 159,434.00 | 2,125.00 | 14,575.00 | 9.14% | 144,859.00 | | 144,859.00 |
| E | Expense | | | | | | | |
| 73300 | Community Services | 159,434.00 | 12,052.78 | 60,808.63 | 38.14% | 98,625.37 | 1,209.49 | 97,415.88 |
| ----- | Expense | 159,434.00 | 12,052.78 | 60,808.63 | 38.14% | 98,625.37 | 1,209.49 | 97,415.88 |
| ----- | Other Education Funds | | -9,927.78 | -46,233.63 | 23.64% | 46,233.63 | -1,209.49 | 47,443.12 |
| ===== | | | | | | | | |
| 146 | Extended School Program | | | | | | | |
| R | Revenue | | | | | | | |
| 43581 | Community Services Fees Child | 497,695.00 | 37,807.00 | 233,574.85 | 46.93% | 264,120.15 | | 264,120.15 |
| ----- | Revenue | 497,695.00 | 37,807.00 | 233,574.85 | 46.93% | 264,120.15 | | 264,120.15 |
| E | Expense | | | | | | | |
| 73300 | Community Services | 495,592.00 | 37,848.77 | 179,628.12 | 36.25% | 315,963.88 | 189,170.67 | 126,793.21 |
| 99100 | Transfers Out | 10,000.00 | | | | 10,000.00 | | 10,000.00 |
| ----- | Expense | 505,592.00 | 37,848.77 | 179,628.12 | 35.53% | 325,963.88 | 189,170.67 | 136,793.21 |
| ----- | Extended School Program | -7,897.00 | -41.77 | 53,946.73 | 41.18% | -61,843.73 | -189,170.67 | 127,326.94 |
| ===== | | | | | | | | |

| Acct | Acct | 2024-25 FYTD Budget | November 2024-25 Monthly Activity | 2024-25 Year-To-Date | 2024-25 Percent of Budget | 2024-25 Variance from Bud | Encumbered Amount | Unencumbered Balance Remaining |
|------|----------------------|------------------------|--------------------------------------|-------------------------|------------------------------|------------------------------|----------------------|-----------------------------------|
| | Grand Revenue Totals | 8,018,841.00 | 507,278.01 | 2,295,343.85 | 28.62% | 5,723,497.15 | | 5,723,497.15 |
| | Grand Expense Totals | 8,808,756.45 | 883,955.20 | 2,754,906.70 | 31.27% | 6,053,849.75 | 2,446,920.42 | 3,606,929.33 |
| | Grand Totals | 789,915.45 | 376,677.19 | 459,562.85 | 58.18% | 330,352.60 | 2,446,920.42 | 2,116,567.82 |
| | | Loss | Loss | Loss | | Loss | Loss | Profit |

Number of Accounts: 394

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

Combined Fund Balance and YTD Operating Statement Summary

November, 2024

| Description | General Fund 141 | Federal Fund 142 | Food Service Fund 143 | Special Fund 145 | ECC Fund 146 |
|--|----------------------|---------------------|--------------------------|---------------------|-------------------|
| Beginning Fund Balance July 1, 2024 | 20,036,067.15 | 0.00 | 1,695,609.24 | 27,731.99 | 323,595.26 |
| Plus YTD Revenue per books 11/30/24 | 25,359,952.72 | 1,163,710.26 | 883,483.74 | 14,575.00 | 233,574.85 |
| Less YTD Expenditures per books 11/30/24 | (26,236,565.03) | (1,607,561.31) | (906,908.64) | (60,808.63) | (179,628.12) |
| Revenues Over (Under) Expenditures as of 11/30/24 | (876,612.31) | (443,851.05) | (23,424.90) | (46,233.63) | 53,946.73 |
| Ending Fund Balance per books as of 11/30/24 | 19,159,454.84 | (443,851.05) | 1,672,184.34 | (18,501.64) | 377,541.99 |

Fund Balance Restricted/Committed/Assigned Status

| | | | | | |
|--|-------------------------|------------------------|------------------------|----------------------|----------------------|
| Encumbrances and Deferred Revenue | \$ - | | \$ 52,793.50 | | |
| Inventory | | | | | |
| Restricted for Career Ladder Program | 277.57 | | | | |
| Restricted for Operation of Non-Instructional Services (CCI) | 16,200.00 | | 869,390.84 | | 377,541.99 |
| 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 | 2,535.59 | | | | |
| Assigned for other local grants | | | | | |
| Assigned for Instruction - Education Foundation Grant | 10,629.84 | | | | |
| Assigned for Instruction (APSI-ORHS) | 7,207.22 | | | | |
| Assigned for Support Services FRC Local Funds (56) | | | | -18,501.64 | |
| Nonspendable-Prepaid Expenditures | | | | | |
| Assigned to Balance FY25 Budget | 2,824,323.00 | 0.00 | 750,000.00 | | |
| Unassigned Fund Balance 11/30/24 | \$ 13,298,281.62 | -443,851.05 | 0.00 | 0.00 | |
| Total Fund Balance 11/30/24 | \$ 19,159,454.84 | \$ (443,851.05) | \$ 1,672,184.34 | (\$18,501.64) | \$ 377,541.99 |