



**Arlington Community Schools Regular Board Meeting
September 22, 2020 5:30 PM
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag
3. Moment of Silence
4. Citizens Comments (limited to 2 minutes per speaker)
5. Approval of Agenda
6. Reports
 - A. Chairman's Report
 - B. Superintendent's Report
 - C. Financial Report
 1. Monthly Financial Report
 2. Inter Local Health Trust Report
 - D. TLN Report
7. Consent Agenda
 - A. Approval of Minutes from August 25, 2020
 - B. Policy 4.605 Graduation Requirements
 - C. Policy 6.313 Discipline Policy
8. Miscellaneous Budget Items
 - A. Resolution 2020-15 of the Arlington Community Schools Board of Education Amending the 2020-2021 Schools Budget
 - B. Resolution 2020-16 of the Arlington Community Schools Board of Education Amending the 2020-2021 Schools Budget
9. Business/Recommended Action Items
 - A. Resolution 2020-17 of the Arlington Community Schools Board of Education to Approve Revised 2020-21 School Fees
10. Adjournment



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 - 6.A. Chairman's Report
 - 6.B. Superintendent's Report
 - 6.C. Financial Report
 - 6.C.1. Monthly Financial Report
 - 6.C.2. Inter Local Health Trust Report
 - 6.D. TLN Report
7. Consent Agenda
 - 7.A. Approval of Minutes from August 25, 2020
 - 7.B. Policy 4.605 Graduation Requirements
 - 7.C. Policy 6.313 Discipline Policy
8. Miscellaneous Budget Items
 - 8.A. Resolution 2020-15 of the Arlington Community Schools Board of Education Amending the 2020-2021 Schools Budget
 - 8.B. Resolution 2020-16 of the Arlington Community Schools Board of Education Amending the 2020-2021 Schools Budget
9. Business/Recommended Action Items
 - 9.A. Resolution 2020-17 of the Arlington Community Schools Board of Education to Approve Revised 2020-21 School Fees
10. Adjournment



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2020-2021 BUDGET REPORT

July 31, 2020
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409553

7:32:42 AM

FOR JULY, 2020 THRU JULY, 2020

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
40110	Current Property Tax	13,130,000.00	13,130,000.00	24,415.51	24,415.51	0.00	0.00	13,105,584.49	0
40120	Trustee's Collection - Prior Years	222,200.00	222,200.00	29,884.29	29,884.29	0.00	0.00	192,315.71	13
40130	Clerk & Master/Circuit Court - Prior Years	111,300.00	111,300.00	16,543.49	16,543.49	0.00	0.00	94,756.51	15
40140	Interest & Penalty	128,000.00	128,000.00	2,605.83	2,605.83	0.00	0.00	125,394.17	2
40162	Payments in Lieu of Taxes - Local Utilities	123,000.00	123,000.00	0.00	0.00	0.00	0.00	123,000.00	0
40163	Payments in Lieu of Taxes - Other	100,000.00	100,000.00	-1,072.51	-1,072.51	0.00	0.00	101,072.51	-1
40210	Local Option Sales Taxes	4,270,216.00	4,270,216.00	0.00	0.00	0.00	0.00	4,270,216.00	0
40240	Wheel Tax	1,153,724.00	1,153,724.00	0.00	0.00	0.00	0.00	1,153,724.00	0
40270	Business Tax	1,500.00	1,500.00	113.93	113.93	0.00	0.00	1,386.07	8
40275	Mixed Drink Tax	14,000.00	14,000.00	0.00	0.00	0.00	0.00	14,000.00	0
40610	Current Property Tax	160,000.00	160,000.00	5,000.00	5,000.00	0.00	0.00	155,000.00	3
43513	Tuition - Summer School	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
43517	Tuition - Other	568,854.00	568,854.00	194,198.48	194,198.48	0.00	0.00	374,655.52	34
43990	Other Charges for Services	300.00	300.00	125.00	125.00	0.00	0.00	175.00	42
44120	Lease/Rentals	100,000.00	100,000.00	7,800.00	7,800.00	0.00	0.00	92,200.00	8
44170	Miscellaneous Refunds	500.00	500.00	679.81	679.81	0.00	0.00	-179.81	136
44990	Other Local Revenue	20,000.00	20,000.00	4,913.32	4,913.32	0.00	0.00	15,086.68	25
46511	Basic Education Program	23,506,000.00	23,198,000.00	0.00	0.00	0.00	0.00	23,198,000.00	0
46610	Career Ladder Program	86,000.00	86,000.00	0.00	0.00	0.00	0.00	86,000.00	0
47590	Other Federal Thru State	45,000.00	45,000.00	0.00	0.00	0.00	0.00	45,000.00	0
49700	Insurance Recovery	110,000.00	110,000.00	762.00	762.00	0.00	0.00	109,238.00	1
49800	Transfers In	2,720,053.00	3,028,053.00	0.00	0.00	0.00	0.00	3,028,053.00	0
TOTALS:	Ledger Type: 4 - REVENUES	46,575,647.00	46,575,647.00	285,969.15	285,969.15	0.00	0.00	46,289,677.85	1

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409572

10:37:16 AM

FOR JULY, 2020 THRU JULY, 2020

LEDGER TYPE : 5 - EXPENSES

DEPARTMENT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
000	DEPARTMENT CODE N/A	1,060,576.00	1,060,576.00	0.00	0.00	0.00	0.00	1,060,576.00	0
110	BOARD OF EDUCATION	959,115.00	959,115.00	121,057.65	121,057.65	87.69	0.00	837,969.66	13
210	DIRECTOR OF SCHOOLS	804,201.00	804,201.00	65,375.83	65,375.83	18,097.24	0.00	720,727.93	10
215	OFFICE OF PRINCIPAL	2,861,691.00	2,861,691.00	58,959.06	58,959.06	0.00	0.00	2,802,731.94	2
310	REGULAR EDUCATION INSTRUCTION	22,893,762.00	22,893,762.00	611,146.64	611,146.64	167,588.98	3,681.01	22,111,345.37	3
315	ALTERNATIVE EDUCATION	338,762.00	338,762.00	0.00	0.00	155.00	0.00	338,607.00	0
320	SPECIAL EDUCATION	2,941,332.00	2,941,332.00	14,616.70	14,616.70	9,601.52	0.00	2,917,113.78	1
325	CAREER & TECHNICAL INSTRUCTION	1,166,522.00	1,166,522.00	0.00	0.00	7,894.95	0.00	1,158,627.05	1
330	OTHER STUDENT SUPPORT	958,071.00	958,071.00	19,943.44	19,943.44	0.00	0.00	938,127.56	2
335	REGULAR EDUCATION INSTRUCTION SUPPORT	1,785,419.00	1,785,419.00	209,443.72	209,443.72	7,861.44	0.00	1,568,113.84	12
340	SPECIAL EDUCATION SUPPORT	1,117,883.00	1,117,883.00	18,145.21	18,145.21	492.39	0.00	1,099,245.40	2
345	CAREER & TECHNICAL SUPPORT	113,719.00	113,719.00	6,356.73	6,356.73	0.00	0.00	107,362.27	6
350	ACCOUNTABILITY	434,961.00	444,101.00	28,979.89	28,979.89	444.35	0.00	414,676.76	7
410	FISCAL SERVICES	545,714.00	545,714.00	34,698.83	34,698.83	359.95	0.00	510,655.22	6
510	CHIEF OF STAFF	0.00	0.00	11,815.68	11,815.68	0.00	0.00	-11,815.68	0
515	HUMAN RESOURCES	485,776.00	485,776.00	29,012.49	29,012.49	6,546.69	0.00	450,216.82	7
610	STUDENT SERVICES	730,085.00	730,085.00	73,344.16	73,344.16	19,740.84	0.00	637,000.00	13
615	HEALTH SERVICES	278,653.00	278,653.00	0.00	0.00	0.00	0.00	278,653.00	0
710	OPERATION OF PLANT	2,138,247.00	2,138,247.00	53,707.96	53,707.96	582,704.36	0.00	1,501,834.68	30
715	MAINTENANCE OF PLANT	805,915.00	805,915.00	44,806.29	44,806.29	9,475.55	500.00	751,133.16	7
720	SAFETY	152,563.00	152,563.00	0.00	0.00	0.00	0.00	152,563.00	0
725	TECHNOLOGY	763,280.00	763,280.00	37,873.41	37,873.41	216,061.87	0.00	509,344.72	33
730	PLANNING	20,000.00	10,860.00	0.00	0.00	0.00	0.00	10,860.00	0
735	TRANSPORTATION	1,164,400.00	1,164,400.00	0.00	0.00	153,720.88	0.00	1,010,679.12	13
810	REGULAR CAPITAL OUTLAY	2,055,000.00	2,055,000.00	104,538.70	104,538.70	402,909.43	0.00	1,547,551.87	25
TOTALS:	Ledger Type: 5 - EXPENSES	46,575,647.00	46,575,647.00	1,543,822.39	1,543,822.39	1,603,743.13	4,181.01	43,423,900.47	7



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2020-2021 BUDGET REPORT

July 31, 2020
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409558

7:50:20 AM

FOR JULY, 2020 THRU JULY, 2020

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
43521	Lunch Pymt-Child	470,000.00	470,000.00	0.00	0.00	0.00	0.00	470,000.00	0
43522	Lunch Pymt-Adult	28,000.00	28,000.00	0.00	0.00	0.00	0.00	28,000.00	0
43523	Breakfast Income	25,000.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
43525	A la Carte Sales	340,000.00	340,000.00	0.00	0.00	0.00	0.00	340,000.00	0
46520	School Food Service	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0
47111	USDA School Lunch Program	230,000.00	230,000.00	0.00	0.00	0.00	0.00	230,000.00	0
47112	USDA Commodities	85,000.00	85,000.00	0.00	0.00	0.00	0.00	85,000.00	0
47113	USDA Breakfast	30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0
49800	Transfers In	217,243.00	217,243.00	0.00	0.00	0.00	0.00	217,243.00	0
TOTALS:	Ledger Type: 4 - REVENUES	1,435,243.00	1,435,243.00	0.00	0.00	0.00	0.00	1,435,243.00	0

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409559

7:52:31 AM

FOR JULY, 2020 THRU JULY, 2020

LEDGER TYPE : 5 - EXPENSES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
105	Supervisor/Director	208,300.00	208,300.00	5,348.50	5,348.50	0.00	0.00	202,951.50	3
165	Cafeteria Personnel	274,900.00	274,900.00	0.00	0.00	0.00	0.00	274,900.00	0
201	Social Security	29,958.00	29,958.00	331.60	331.60	0.00	0.00	29,626.40	1
204	Pensions	34,557.00	34,557.00	395.78	395.78	0.00	0.00	34,161.22	1
206	Life Insurance	3,322.00	3,322.00	0.00	0.00	0.00	0.00	3,322.00	0
207	Medical Insurance	75,000.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0
212	Employer Medicare	7,006.00	7,006.00	77.56	77.56	0.00	0.00	6,928.44	1
217	Retirement Hybrid Stabilization	1,200.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0
336	Maint & Repair-Equipment	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0
355	Travel	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
399	Other Contracted Services	16,000.00	16,000.00	160.00	160.00	1,600.00	0.00	14,240.00	11
422	Food Supplies	580,000.00	580,000.00	0.00	0.00	29,161.60	803.42	550,034.98	5
435	Office Supplies	1,000.00	1,000.00	0.00	0.00	5.49	0.00	994.51	1
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	75,000.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0
471	Software	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
499	Other Supplies & Materials	100,000.00	100,000.00	0.00	0.00	7,937.62	0.00	92,062.38	8
524	In-Service/Staff Development	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
599	Other Charges	5,000.00	5,000.00	320.00	320.00	0.00	0.00	4,680.00	6
710	Food Service Equipment	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0
TOTALS:	Ledger Type: 5 - EXPENSES	1,435,243.00	1,435,243.00	6,633.44	6,633.44	38,704.71	803.42	1,389,101.43	3



ARLINGTON COMMUNITY SCHOOLS
FEDERAL & DISCRETIONARY GRANTS
2020-2021 BUDGET REPORT

July 31, 2020
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409560

7:55:22 AM

FOR JULY, 2020 THRU JULY, 2020

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	150,000.00	137,000.00	10,354.32	10,354.32	0.00	0.00	126,645.68	8
0100	Title I, Part A, Improving Academic Achievement	752,442.00	765,442.00	797.48	797.48	0.00	0.00	764,644.52	0
0200	Title II, Part A, Training & Recruiting	73,321.00	87,321.00	9,447.69	9,447.69	0.00	0.00	77,873.31	11
0300	Title III, Part A, English Language Acquisition	6,907.00	6,970.59	0.00	0.00	0.00	0.00	6,970.59	0
0410	Title IV, Part A, Safe & Drug Free Schools	63,232.00	25,000.00	393.11	393.11	0.00	0.00	24,606.89	2
0800	Carl Perkins	49,516.36	53,627.16	0.00	0.00	0.00	0.00	53,627.16	0
0802	CTE Perkins Reserve	14,000.00	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0
0892	IDEA Supplemental	8,919.00	8,919.00	0.00	0.00	0.00	0.00	8,919.00	0
0893	IDEA Innovation	0.00	19,925.00	0.00	0.00	0.00	0.00	19,925.00	0
0894	IDEA Partnership for Systemic Change (K-12) SPDG	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0
0900	IDEA, Part B	909,330.00	909,330.00	9,651.89	9,651.89	0.00	0.00	899,678.11	1
0910	IDEA, Preschool	13,740.00	13,740.00	0.00	0.00	0.00	0.00	13,740.00	0
0931	Cares Act / ESSER Grants	0.00	861,928.81	0.00	0.00	0.00	0.00	861,928.81	0
6006	Coordinated School Health	85,000.00	85,000.00	0.00	0.00	0.00	0.00	85,000.00	0
6026	Safe Schools	91,760.00	91,760.00	0.00	0.00	0.00	0.00	91,760.00	0
TOTALS:	Ledger Type: 4 - REVENUES	2,218,167.36	3,090,963.56	30,644.49	30,644.49	0.00	0.00	3,060,319.07	1

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409561
FOR JULY, 2020 THRU JULY, 2020
LEDGER TYPE : 5 - EXPENSES

7:57:14 AM

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	150,000.00	137,000.00	10,354.32	10,354.32	0.00	0.00	126,645.68	8
0100	Title I, Part A, Improving Academic Achievement	752,442.00	765,442.00	797.48	797.48	79,572.25	4,000.00	681,072.27	11
0200	Title II, Part A, Training & Recruiting	73,321.00	87,321.00	9,447.69	9,447.69	0.00	0.00	77,873.31	11
0300	Title III, Part A, English Language Acquisition	6,907.00	6,970.59	0.00	0.00	1,150.84	0.00	5,819.75	17
0410	Title IV, Part A, Safe & Drug Free Schools	63,232.00	25,000.00	393.11	393.11	750.00	0.00	23,856.89	5
0800	Carl Perkins	49,516.36	53,627.16	0.00	0.00	3,967.00	0.00	49,660.16	7
0802	CTE Perkins Reserve	14,000.00	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0
0892	IDEA Supplemental	8,919.00	8,919.00	0.00	0.00	0.00	0.00	8,919.00	0
0893	IDEA Innovation	0.00	19,925.00	0.00	0.00	0.00	0.00	19,925.00	0
0894	IDEA Partnership for Systemic Change (K-12)	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0
0900	IDEA, Part B	909,330.00	909,330.00	9,651.89	9,651.89	0.00	0.00	899,678.11	1
0910	IDEA, Preschool	13,740.00	13,740.00	0.00	0.00	1,684.76	0.00	12,055.24	12
0931	Cares Act / ESSER Grants	0.00	861,928.81	43,375.05	43,375.05	74,693.87	0.00	743,859.89	14
6006	Coordinated School Health	85,000.00	85,000.00	0.00	0.00	402.91	0.00	84,597.09	0
6026	Safe Schools	91,760.00	91,760.00	0.00	0.00	0.00	0.00	91,760.00	0
TOTALS:	Ledger Type: 5 - EXPENSES	2,218,167.36	3,090,963.56	74,019.54	74,019.54	162,221.63	4,000.00	2,850,722.39	8



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2020-2021 BUDGET REPORT

July 31, 2020
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

CIP RESTRICTED FOR CAPITAL PROJECTS

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 384988

2:47:38 PM

FOR JULY, 2020 THRU JULY, 2020

REVENUE & FUND BALANCE

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0000	Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0000	Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0000	Fund Balance	3,750,000.00	3,750,000.00	0.00	0.00	0.00	0.00	3,750,000.00	0
TOTALS:	Revenue & Fund Balance	3,750,000.00	3,750,000.00	0.00	0.00	0.00	0.00	3,750,000.00	0

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

09/11/2020

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 409562

7:59:34 AM

FOR JULY, 2020 THRU JULY, 2020

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
7011	AHS Wrestling	1,700,000.00	1,700,000.00	0.00	0.00	0.00	0.00	1,700,000.00	0
7020	Indoor Practice Facility AHS	2,050,000.00	2,050,000.00	8,595.40	8,595.40	125,725.53	0.00	1,915,679.07	7
TOTALS:	Ledger Type: 5 - EXPENSES	3,750,000.00	3,750,000.00	8,595.40	8,595.40	125,725.53	0.00	3,615,679.07	4

INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST

**FINANCIAL STATEMENTS
JULY 31, 2020**

FINANCIAL STATEMENTS

ACCOUNTANT'S COMPILATION REPORT

The Board of Directors
Interlocal Health Benefits Plan Asset Trust
Memphis, Tennessee

Management is responsible for the accompanying financial statements of Interlocal Health Benefits Plan Asset Trust, which comprise the Statement of Net Position - Modified Cash Basis as of July 31, 2020, and the related Statement of Revenues, Expenses and Change in Net Position - Modified Cash Basis for the one month and year to date periods then ended and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's assets, liabilities, net position, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Interlocal Health Benefits Plan Asset Trust.

Whitehorn Tankersley & Davis, PLLC

August 12, 2020
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JULY 31, 2020**

ASSETS	
Regions Bank Public Funds DDA	\$ <u>383,143.58</u>
Regions Public Funds Credit Account	<u>71,611.92</u>
Regions Bank Trust Account	
Accrued Investment Income	354.72
Cash	-
Goldman Sachs Financial Square	-
Fidelity Investments MM Funds	4,075,762.28
Regions Bank Trust Account - Other	<u>-</u>
	<u>4,076,117.00</u>
TOTAL ASSETS	\$ <u>4,530,872.50</u>
NET POSITION - UNRESTRICTED	\$ <u>4,530,872.50</u>

See Accountant's Compilation Report

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION - MODIFIED CASH BASIS**

	<u>1 Month Ended July 31, 2020</u>	<u>1 Month Ended July 31, 2020</u>
REVENUES		
Premiums	\$ 2,153,435.90	\$ 2,153,435.90
Cobra Credits	<u>1,193.94</u>	<u>1,193.94</u>
Total Premiums	<u>2,154,629.84</u>	<u>2,154,629.84</u>
 Pharmacy Rebates	 <u>63,939.81</u>	 <u>63,939.81</u>
 Miscellaneous Credits	 <u>157.50</u>	 <u>157.50</u>
 Miscellaneous Income	 <u>-</u>	 <u>-</u>
 Investment Income	 <u>517.78</u>	 <u>517.78</u>
 TOTAL REVENUES	 <u>2,219,244.93</u>	 <u>2,219,244.93</u>
EXPENSES		
Administrative Fees	158,316.01	158,316.01
Insurance Claims Disbursements	1,406,885.81	1,406,885.81
Insurance Premium	6,012.00	6,012.00
Trustee Fees	1,139.27	1,139.27
Miscellaneous Expenses	-	-
Professional Fees	2,807.50	2,807.50
Taxes	<u>-</u>	<u>-</u>
	<u>1,575,160.59</u>	<u>1,575,160.59</u>
 Bartlett Clinic		
Care Here Clinic Fees	25,551.00	25,551.00
Clinic Supplies	34,446.88	34,446.88
Rent	1,320.00	1,320.00
Capital Expenditures	<u>-</u>	<u>-</u>
	<u>61,317.88</u>	<u>61,317.88</u>

See Accountant's Compilation Report

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION - MODIFIED CASH BASIS - CONTINUED**

	<u>1 Month Ended July 31, 2020</u>	<u>1 Month Ended July 31, 2020</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees	\$ 25,551.00	\$ 25,551.00
Clinic Repairs and Maintenance	-	-
Clinic Supplies	37,229.32	37,229.32
Rent	<u>2,024.01</u>	<u>2,024.01</u>
	<u>64,804.33</u>	<u>64,804.33</u>
TOTAL EXPENSES	<u>1,701,282.80</u>	<u>1,701,282.80</u>
CHANGE IN NET POSITION	517,962.13	517,962.13
Net position at beginning of period	<u>4,012,910.37</u>	<u>4,012,910.37</u>
Net position at end of period	<u>\$ 4,530,872.50</u>	<u>\$ 4,530,872.50</u>

See Accountant's Compilation Report



ACS RESOLUTION 2020-15

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2020-2021 SCHOOLS BUDGET

WHEREAS, T.C.A. § 49-2-301(b)(1)(W) requires the Board to assign to the Superintendent the task of submitting a budget to the Board annually for approval and presenting the budget to the local legislative body for adoption; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(W)(i) provides that, “The budget shall set forth in itemized form the amount necessary to operate the schools for the scholastic year beginning on July 1”; AND

WHEREAS, the Board adopted the 2020-2021 annual budget on May 19, 2020; AND

WHEREAS, the Town of Arlington adopted ACS’s 2020-2021 budget on June 1, 2020;
AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(W)(ii) provides that, “Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the local legislative body”; AND

WHEREAS, the Superintendent recommends a change in expenditures by reallocating funds from one major category to another within the 2020-2021 ACS budget, due to the increase in local budget revenue for required maintenance of effort.

NOW, THEREFORE, BE IT RESOLVED, that the Arlington Community Schools Board of Education hereby ratifies the following change in expenditures by reallocating funds from one major category to another within the 2020-2021 budget and requests the ratification of said change by the Town of Arlington Board of Aldermen:

Fund 141 - 71000 Instruction					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	71100	430	0000	Textbooks	300,000.00	607,171.80		907,171.80
141	71100	116	0000	Teachers	14,858,800.00	119,800.00		14,978,600.00
141	71100	201	0000	Social Security	983,194.00	7,650.00		990,844.00
141	71100	204	0000	State Retirement	151,409.00	12,650.00		164,059.00
141	71100	206	0000	Life Insurance	107,283.00	850.00		108,133.00
141	71100	207	0000	Medical Insurance	2,336,800.00	18,400.00		2,355,200.00
141	71100	212	0000	Employer Medicare	229,941.00	1,800.00		231,741.00
Totals					18,967,427.00	768,321.80	-	19,735,748.80

Fund 141 - 72000 - Support Service					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	72250	470	0000	Cabling	20,000.00	11,477.00		31,477.00
141	72250	790	0000	Other Equipment	31,000.00	2,870.00		33,870.00
141	72210	189	0000	Other Salaries & Wages	143,580.00	50,688.00		194,268.00
141	72210	201	0000	Social Security	66,027.00	735.00		66,762.00
141	72210	212	0000	Medicare	15,443.00	3,143.00		18,586.00
141	72220	124	0000	Psychological Personnel	164,400.00	3,000.00		167,400.00
141	72220	201	0000	Social Security	25,641.00	186.00		25,827.00
141	72220	204	0000	State Retirement	40,048.00	320.00		40,368.00
141	72220	206	0000	Life Insurance	2,843.00	21.00		2,864.00
141	72220	212	0000	Employer Medicare	5,997.00	44.00		6,041.00
								-
Totals					514,979.00	72,484.00	-	587,463.00

Fund 141 - 72300 - General Administration					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	72320	101	0000	County Official/Administrative	186,000.00	13,275.00		199,275.00
141	72320	212	0000	Employer Medicare	7,995.00	193.00		8,188.00
141	72320	201	0000	Social Security	34,186.00	823.00		35,009.00
141	72320	204	0000	State Retirement	46,199.00	1,364.00		47,563.00
								-
Totals					274,380.00	15,655.00	-	290,035.00

Fund 141 - General Fund Revenue					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	49800	000	0000	Fund Balance	2,363,000.00	856,460.80	-	3,219,460.80
Totals					2,363,000.00	856,460.80	-	3,219,460.80

Fund 142 - Federal Grants Revenue					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	47301	00000	0931	Cares Act / ESSER Grant	-	861,928.81		861,928.81
Totals					-	861,928.81	-	861,928.81

Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	71100	116	0931	Teachers	-	10,000.00		10,000.00
142	71100	201	0931	Social Security		620.00		620.00
142	71100	204	0931	State Retirement		106.00		106.00
142	71100	212	0931	Employer Medicare		145.00		145.00
142	71100	399	0931	Other Contracted Services		16,000.00		16,000.00
142	71100	429	0931	Materials		7,000.00		7,000.00
142	71100	471	0931	Software		25,600.00		25,600.00
142	71100	722	0931	Regular Instruction Equipment		201,000.00		201,000.00
142	72120	189	0931	Other Salaries & Wages		4,648.84		4,648.84
142	72120	201	0931	Social Security		288.24		288.24
142	72120	204	0931	state Retirement		344.03		344.03
142	72120	212	0931	Employer Medicare		67.41		67.41
142	72120	735	0931	Health Equipment		7,000.00		7,000.00
142	72210	195	0931	Certified Substitute Teachers		100,000.00		100,000.00
142	72210	201	0931	Social Security		6,200.00		6,200.00
142	72210	212	0931	Employer Medicare		1,450.00		1,450.00
142	72210	471	0931	Software		8,741.60		8,741.60
142	72210	524	0931	In-Service / Staff Development		10,000.00		10,000.00
142	72220	189	0931	Other Salaries & Wages		17,200.00		17,200.00
142	72220	201	0931	Social Security		1,067.00		1,067.00
142	72220	204	0931	State Retirement		1,767.00		1,767.00
142	72220	212	0931	Employer Medicare		250.00		250.00
142	72220	399	0931	Other Contracted Services		14,500.00		14,500.00
142	72220	499	0931	Other Supplies and Materials		5,000.00		5,000.00
142	72220	524	0931	In-Service / Staff Development		5,000.00		5,000.00
142	72610	189	0931	Other Salaries & Wages		104,976.00		104,976.00
142	72610	201	0931	Social Security		6,509.00		6,509.00
142	72610	204	0931	State Retirement		8,002.00		8,002.00
142	72610	206	0931	Life Insurance		679.00		679.00
142	72610	207	0931	Medical Insurance		36,800.00		36,800.00
142	72610	212	0931	Employer Medicare		1,523.00		1,523.00
142	72610	399	0931	Other Contracted Services		38,000.00		38,000.00
142	72610	410	0931	Custodial Supplies		138,495.69		138,495.69
142	72610	720	0931	Plant Operation Equipment		42,000.00		42,000.00
142	73100	710	0931	Food Service Equipment		40,000.00		40,000.00
142	73100	189	0931	Other Salaries & Wages		881.00		881.00
142	73100	201	0931	Social Security		55.00		55.00
142	73100	212	0931	Employer Medicare		13.00		13.00
Totals					-	861,928.81	-	861,928.81

Fund 177 - Education Capital Projects								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
177	91300	706	7020	Building Construction	2,050,000.00		150,000.00	1,900,000.00
177	91300	706	7011	Building Construction	1,700,000.00	757,848.00		2,457,848.00
								-
Totals					3,750,000.00	757,848.00	150,000.00	4,357,848.00

Fund 177 - Education Capital Projects Revenue								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
177	49100	00000	0000	Bonds Issued	-	1,106,251.00	-	1,106,251.00
177	34585	00000	0000	Fund Balance	3,750,000.00	-	498,403.00	3,251,597.00
Totals					3,750,000.00	1,106,251.00	498,403.00	4,357,848.00

BE IT FURTHER RESOLVED, that the reallocation of funds from one major category to another within the 2020-2021 ACS budget shall become effective upon ratification of the aforementioned budget amendment by the Town of Arlington Board of Aldermen.

On this 22nd day of September, 2020.

Kay Williams, Chairman
Arlington Community Schools
Board of Education

Jeffery G. Mayo, Superintendent
Arlington Community Schools
Secretary to the Board



ACS RESOLUTION 2020-16

**RESOLUTION OF THE
ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION
AMENDING THE 2020-21 SCHOOLS BUDGET**

WHEREAS, T.C.A. § 49-2-301(b)(1)(W) requires the Board to assign to the Superintendent the task of submitting a budget to the Board annually for approval and presenting the budget to the local legislative body for adoption; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(W)(i) provides that, “The budget shall set forth in itemized form the amount necessary to operate the schools for the scholastic year beginning on July 1”; AND

WHEREAS, the Board adopted the 2020-21 annual budget on May 19, 2020; AND

WHEREAS, the Town of Arlington adopted ACS’s 2020-2021 budget on June 1, 2020;
AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(W)(ii) provides that, “Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the local legislative body”; AND

WHEREAS, the Tennessee Attorney General has opined that, a change in expenditures that reallocates funds from one major category to another requires the prior ratification of both the local legislative body and the Board and changes in fund allocations within a major category require the prior ratification of the Board; AND

WHEREAS, the Superintendent deems it necessary to change fund allocations within major categories of the 2020-21 budget which requires Board ratification.

NOW, THEREFORE, BE IT RESOLVED, that the Arlington Community Schools Board of Education hereby ratifies the following changes to fund allocations within major categories of the 2020-21 budget:

Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	71100	116	0100	Teachers	294,087.52	19,984.00		314,071.52
142	71100	195	0100	Sub Teachers - Certified	21,000.00	13,665.00		34,665.00
142	71100	201	0100	Social Security	19,535.43	2,086.23		21,621.66
142	71100	204	0100	State Retirement	30,202.79	1,865.97		32,068.76
142	71100	206	0100	Life Insurance	1,848.65	112.56		1,961.21
142	71100	212	0100	Employee Medicare	4,568.77	487.76		5,056.53
142	71100	429	0100	Instructional Supplies & Materials	28,694.51	62,000.00		90,694.51
142	71100	722	0100	Reg Inst Equipment	8,878.00	3,488.83		12,366.83
142	72130	599	0100	Other Charges	10,150.87	1,000.00		11,150.87
142	72210	399	0100	Other Contracted Services	164,000.00	8,000.00		172,000.00
142	72210	524	0100	In-Services/Staff Development	115,420.61	17,019.53		132,440.14
142	72210	524	0200	In-Services/Staff Development	10,871.60	15,000.00		25,871.60
142	71100	429	0300	Instructional Supplies & Materials	2,970.59	43.27		3,013.86
142	72210	399	0410	Other Contracted Services	12,700.00	5,300.00		18,000.00
142	72210	499	0410	Other Supplies & Materials	5,000.00	12,300.00		17,300.00
142	72210	524	0410	In-Services/Staff Development	7,000.00	25,723.61		32,723.61
142	71300	499	0802	Other Supplies & Materials	15,000.00		15,000.00	-
142	72220	499	0892	Other Supplies & Materials	2,919.00		2,919.00	-
142	72220	524	0892	In-Services/Staff Development	6,000.00		6,000.00	-
142	71200	163	0900	Educational Assistants	467,609.00	72,391.00		540,000.00
142	71200	171	0900	Speech Pathologist	128,188.00	41,812.00		170,000.00
142	71200	201	0900	Social Security	36,939.00	9,061.00		46,000.00
142	71200	204	0900	State Retirement	63,000.00	7,000.00		70,000.00
142	71200	207	0900	Medical Insurance	110,000.00	20,000.00		130,000.00
142	71200	312	0900	Contracts w Private Agencies	2,000.00	10,000.00		12,000.00
142	71200	429	0900	Instructional Supplies & Materials	10,000.00	65,000.00		75,000.00
142	71200	499	0900	Other Supplies & Materials	1,000.00	19,000.00		20,000.00
142	71200	725	0900	Special Education Equipment	10,000.00	12,796.28		22,796.28
142	72220	499	0900	Other Supplies & Materials	2,000.00	10,000.00		12,000.00
142	72220	599	0900	Other Charges	3,000.00	4,000.00		7,000.00
142	72220	790	0900	Other Equipment	2,000.00	28,000.00		30,000.00
142	99100	504	0900	Transfers Out-Indirect Cost	42,165.00	29,835.00		72,000.00
142	71200	429	0910	Instructional Supplies & Materials	5,000.00	6,681.71		11,681.71
142	71200	499	0910	Other Supplies & Materials	603.00	397.00		1,000.00
142	71200	725	0910	Special Education Equipment	3,000.00	2,000.00		5,000.00
								-
Totals					1,647,352.34	526,050.75	23,919.00	2,149,484.09

Fund 145 - Discretionary Grants Expenses					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
145	72110	471	6001	Software	-	16,733.20		16,733.20
145	72250	471	6001	Software	-	8,266.80		8,266.80
145	72130	499	6026	Other Supplies & Materials	5,060.00		5,060.00	-
145	72620	701	6026	Administration Equipment	61,700.00	4,135.40		65,835.40
								-
Totals					66,760.00	29,135.40	5,060.00	90,835.40

Fund 142 - Federal Grants Revenue					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	47141	000	0100	Title I	765,442.00	129,709.88		895,151.88
142	47147	000	0100	Safe & Drug Free School Title IV	22,232.00		22,232.00	-
142	47189	000	0200	Title II	72,321.00	5,120.49		77,441.49
142	47147	000	0200	Safe & Drug Free School Title IV	15,000.00	9,879.51		24,879.51
142	47146	000	0300	English Language Acquisition	6,970.59	43.27		7,013.86
142	47147	000	0410	Safe & Drug Free School Title IV	25,000.00	43,323.61		68,323.61
142	47131	000	0802	CTE Perkins Reserve	15,000.00		15,000.00	-
142	47143	000	0892	IDEA Supplement	8,919.00		8,919.00	-
142	47143	000	0900	IDEA, Part B	909,330.00	328,895.28		1,238,225.28
142	47145	000	0910	IDEA, Preschool	13,740.00	9,078.71		22,818.71
								-
Totals					1,853,954.59	526,050.75	46,151.00	2,333,854.34

Fund 145 - Discretionary Grants Revenue					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
145	44990	00000	6001	Other Local Revenue - AEF	-	25,000.00		25,000.00
145	46990	00000	6026	Other State Revenue	91,760.00		924.60	90,835.40
								-
Totals					91,760.00	25,000.00	924.60	115,835.40

On this 22nd day of September, 2020.

Kay Williams, Chairman
Arlington Community Schools
Board of Education

Jeffery G. Mayo, Superintendent
Arlington Community Schools
Board of Education
Secretary to the Board



ACS RESOLUTION 2020-17

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION TO APPROVE REVISED 2020-21 SCHOOL FEES

WHEREAS, T.C.A. § 49-2-110 provides that schools "shall not require any student to pay a fee to the school for any purpose, except as authorized by the board of education"; AND

WHEREAS, T.C.A. § 49-2-114 provides that fees for activities that occur during regular school hours; fees for activities and supplies required to participate in all courses offered for credit or grade; fees or tuition applicable to courses taken during the summer by a student, except that nonresident students regularly enrolled in another school system may be required to pay fees or tuition for such summer courses; and fees required for graduation ceremonies may be waived for students who receive free or reduced price lunches; AND

WHEREAS, the Tennessee Constitution and State statutes as interpreted by the Tennessee Attorney General prohibit schools from requiring any student, regardless of income, from being charged a fee, "as a condition to attending a public school, or using its equipment while receiving educational training"; AND

WHEREAS, Tennessee State Board Rule No. 0520-01-03-.03 provides that the following school fees may be requested from, but not required of, any student regardless of financial status, provided that the fees are approved by the local board of education:

1. Fees for activities that occur during regular school hours including field trips, any portion of which fall within the school day; or for activities outside regular school hours if required for credit or grade;
2. Fees for activities and supplies required to participate in all courses offered for credit or grade, including interscholastic athletics and marching band if taken for credit in accordance with local board policies.

WHEREAS, although parents are not required to pay "school fees" as defined in Tennessee State Board Rule No. 0520-01-03-.03, certain programs would not be possible if parents did not pay fees.

NOW, THEREFORE, BE IT RESOLVED BY THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION THAT,

The 2020-2021 school fee schedule, as those revised fees represented on Attachment “A”, is hereby approved.

On this 22nd day of September, 2020.

**Kay Williams, Chairman
Arlington Community Schools
Board of Education**

**Jeffrey G. Mayo, Superintendent
Arlington Community Schools Board of Education
Secretary to the Board**

ATTACHMENT A



REQUESTED STUDENT FEES - Fees for class/course which occur during the regular school day and are a part of a grade and/or credited course.

REVISED 2020-21 SCHOOL FEES

DES	<i>REQUESTED Fees</i>	<i>Purpose</i>	<i>Club/Athletic Team</i>	<i>Sponsor/Coach</i>	<i>Notes</i>
	\$30.00	iPad Insurance*	School Wide	Hodum	iPad insurance K-5

AES	<i>REQUESTED Fees</i>	<i>Purpose</i>	<i>Club/Athletic Team</i>	<i>Sponsor/Coach</i>	<i>Notes</i>
	\$30.00	iPad Insurance*	School Wide	Jones	iPad insurance K-5

AMS	REQUESTED FEES	PURPOSE	CLUB/ATHLETIC TEAM	SPONSOR/ COACH	NOTES
	\$15.00	To maintain instrument owned by the school, used by the student during orchestra class	Orchestra	Cody Price	Replacement strings and routine maintenance for the school-owned cellos and basses