



**Arlington Community Schools Regular Board Meeting
January 23, 2024 5:30 PM
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag/Moment of Silence
3. Presentations:
 - Board Appreciation
4. Citizens Comments (limited to 2 minutes per speaker)
5. Approval of Agenda
6. Reports
 - 6.A. Chairman's Report
 - 6.B. Superintendent's Report
 - 6.C. Financial Reports
 - 6.D. Legislative Liaison
7. Consent Agenda
 - 7.A. Approval of Minutes from December 12, 2023
 - 7.B. Resolution 2024-01 of the Arlington Community Schools Board of Education Amending the 2023-2024 Schools Budget
 - 7.C. Resolution 2024-02 of the Arlington Community Schools Board of Education to Approve Revised 2023-2024 Schools Fees and Field Trips
 - 7.D. Policy 4.205 Enrollment in Advance and College Level Courses
8. Business/Recommended Action Items
 - 8.A. Recommendation to Approve Purchase of 3D Anatomy and Virtual Dissection Platform from Anatomage Inc. in the amount of \$114,865.00
9. Adjourn



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8. Business/Recommended Action Items
 - 8.A. Recommendation to Approve Purchase of 3D Anatomy and Virtual Dissection Platform from Anatomage Inc. in the amount of \$114,865.00
9. Adjourn



ARLINGTON COMMUNITY SCHOOLS

BOARD OF EDUCATION
2023-2024 BUDGET REPORT

November 30, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437336

3:21:54 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
40110	Current Property Tax	14,250,000.00	14,250,000.00	350,826.95	1,513,316.76	0.00	0.00	12,736,683.24	11
40120	Trustee's Collection - Prior Years	150,000.00	150,000.00	20,741.50	115,440.55	0.00	0.00	34,559.45	77
40130	Clerk & Master/Circuit Court - Prior Years	100,000.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0
40140	Interest & Penalty	12,000.00	12,000.00	82,246.76	444,762.12	0.00	0.00	-432,762.12	3,706
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0
40163	Payments in Lieu of Taxes - Other	135,000.00	135,000.00	18,719.70	24,898.34	0.00	0.00	110,101.66	18
40210	Local Option Sales Taxes	8,150,000.00	8,150,000.00	681,854.58	2,788,219.35	0.00	0.00	5,361,780.65	34
40240	Wheel Tax	1,000,000.00	1,000,000.00	0.00	203,368.80	0.00	0.00	796,631.20	20
40270	Business Tax	1,500.00	1,500.00	0.00	347.63	0.00	0.00	1,152.37	23
40275	Mixed Drink Tax	25,000.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
40610	Current Property Tax	250,000.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0
43513	Tuition - Summer School	30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0
43517	Tuition - Other	560,000.00	560,000.00	280,263.00	637,265.05	0.00	0.00	-77,265.05	114
43990	Other Charges for Services	200.00	200.00	25.00	125.00	0.00	0.00	75.00	63
44120	Lease/Rentals	30,000.00	30,000.00	0.00	3,015.00	0.00	0.00	26,985.00	10
44170	Miscellaneous Refunds	2,000.00	2,000.00	0.00	0.04	0.00	0.00	1,999.96	0
44560	Damages Recovered from Individuals	0.00	0.00	0.00	38.00	0.00	0.00	-38.00	0
44990	Other Local Revenue	95,000.00	95,000.00	8,145.00	58,605.00	0.00	0.00	36,395.00	62
46510	TISA	28,995,032.00	28,995,032.00	2,894,387.00	11,577,548.01	0.00	0.00	17,417,483.99	40
46590	Other State Education Funds	560,000.00	560,000.00	0.00	0.00	0.00	0.00	560,000.00	0
46610	Career Ladder Program	65,000.00	65,000.00	0.00	30,998.20	0.00	0.00	34,001.80	48
46790	Other Vocational	0.00	1,472,048.43	20,680.32	48,778.24	0.00	0.00	1,423,270.19	3
47590	Other Federal Thru State	50,000.00	50,000.00	23,805.00	43,832.00	0.00	0.00	6,168.00	88
49700	Insurance Recovery	160,000.00	160,000.00	0.00	3,041.68	0.00	0.00	156,958.32	2
49800	Transfers In	12,979,217.00	12,979,217.00	2,374.24	1,037,021.89	0.00	0.00	11,942,195.11	8
TOTALS:	Ledger Type: 4 - REVENUES	67,699,949.00	69,171,997.43	4,384,069.05	18,530,621.66	0.00	0.00	50,641,375.77	27

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437337

3:22:15 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 5 - EXPENSES

DEPT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
000	DEPARTMENT CODE N/A	383,333.00	383,333.00	0.00	333,333.00	0.00	0.00	50,000.00	87
110	BOARD OF EDUCATION	1,737,631.00	1,737,631.00	104,981.00	446,648.81	0.00	319.00	1,290,663.19	26
210	DIRECTOR OF SCHOOLS	989,313.00	1,084,551.00	81,617.24	393,590.28	11,043.82	0.00	679,916.90	37
215	OFFICE OF PRINCIPAL	3,056,403.00	3,056,403.00	261,790.83	1,099,778.62	0.00	0.00	1,956,624.38	36
310	REGULAR EDUCATION INSTRUCTION	26,461,344.00	26,035,165.43	1,750,914.10	8,321,570.49	63,360.77	0.00	17,650,234.17	32
315	ALTERNATIVE EDUCATION	406,321.00	527,499.57	42,134.67	136,891.79	0.00	0.00	390,607.78	26
320	SPECIAL EDUCATION	3,593,268.00	3,593,268.00	263,267.41	1,012,097.94	18,347.83	0.00	2,562,822.23	29
325	CAREER & TECHNICAL INSTRUCTION	1,454,384.00	2,414,075.18	102,876.86	413,399.64	25,207.36	0.00	1,975,468.18	18
328	STUDENT BODY EDUCATIONAL PROGRAM	0.00	500,000.00	2,538.73	27,192.76	6,761.60	0.00	466,045.64	7
330	OTHER STUDENT SUPPORT	1,170,360.00	1,384,017.25	90,195.86	392,227.98	0.00	0.00	991,789.27	28
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,452,453.00	2,492,453.00	166,688.19	990,542.21	13,596.61	0.00	1,488,314.18	40
340	SPECIAL EDUCATION SUPPORT	1,534,293.00	1,534,293.00	117,242.64	453,305.20	3,704.98	0.00	1,077,282.82	30
345	CAREER & TECHNICAL SUPPORT	159,067.00	218,817.00	8,820.52	51,349.33	11.24	0.00	167,456.43	23
350	ACCOUNTABILITY	681,274.00	748,522.00	44,040.46	269,499.31	69.41	0.00	478,953.28	36
410	FISCAL SERVICES	917,317.00	822,079.00	52,313.81	313,382.86	3,862.10	0.00	504,834.04	39
515	HUMAN RESOURCES	532,084.00	629,032.00	46,299.25	242,431.00	6,138.94	0.00	380,462.06	40
610	STUDENT SERVICES	979,360.00	815,164.00	60,482.65	332,232.41	43.30	0.00	482,888.29	41
615	HEALTH SERVICES	448,444.00	448,444.00	34,585.96	133,561.48	0.00	0.00	314,882.52	30
620	COORDINATED SCHOOL HEALTH	95,339.00	95,339.00	5,102.57	28,202.87	1,058.46	0.00	66,077.67	31
710	OPERATION OF PLANT	3,352,663.00	3,352,663.00	99,329.10	1,210,229.16	668,857.23	0.00	1,473,576.61	56
715	MAINTENANCE OF PLANT	1,169,882.00	1,169,882.00	103,954.62	399,740.86	57,553.70	0.00	712,587.44	39
720	SAFETY	256,080.00	256,080.00	10,819.28	42,958.97	0.00	0.00	213,121.03	17
722	SAFE SCHOOLS	112,000.00	112,000.00	0.00	0.00	0.00	0.00	112,000.00	0
725	TECHNOLOGY	1,084,057.00	1,085,257.00	68,602.05	415,540.61	183,596.06	0.00	486,120.33	55
730	PLANNING	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
735	TRANSPORTATION	2,011,779.00	2,011,779.00	136,994.15	487,380.37	45,568.78	0.00	1,478,829.85	26
810	REGULAR CAPITAL OUTLAY	12,641,500.00	12,644,250.00	800,733.49	3,858,644.63	234,727.38	0.00	8,550,877.99	32
TOTALS:	Ledger Type: 5 - EXPENSES	67,699,949.00	69,171,997.43	4,456,325.44	21,805,732.58	1,343,509.57	319.00	46,022,436.28	33



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2023-2024 BUDGET REPORT

November 30, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437338

3:22:34 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
43521	Lunch Pymt-Child	1,000.00	1,000.00	71,931.55	300,521.70	0.00	0.00	-299,521.70	30,052
43522	Lunch Pymt-Adult	13,000.00	13,000.00	2,096.50	9,309.00	0.00	0.00	3,691.00	72
43523	Breakfast Income	1,000.00	1,000.00	5,487.05	21,999.75	0.00	0.00	-20,999.75	2,200
43525	A la Carte Sales	200,000.00	200,000.00	56,775.55	225,888.80	0.00	0.00	-25,888.80	113
44170	Miscellaneous Refunds	0.00	0.00	0.00	1,104.46	0.00	0.00	-1,104.46	0
46520	School Food Service	9,000.00	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0
47111	USDA School Lunch Program	1,800,000.00	1,800,000.00	49,038.35	184,191.87	0.00	0.00	1,615,808.13	10
47112	USDA Commodities	85,000.00	85,000.00	0.00	0.00	0.00	0.00	85,000.00	0
47113	USDA Breakfast	350,000.00	350,000.00	6,793.70	25,646.94	0.00	0.00	324,353.06	7
47114	USDA - Other	243,274.00	243,274.00	0.00	3,256.00	0.00	0.00	240,018.00	1
49800	Transfers In	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0
TOTALS:	Ledger Type: 4 - REVENUES	3,102,274.00	3,102,274.00	192,122.70	771,918.52	0.00	0.00	2,330,355.48	25

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437339

3:22:44 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 5 - EXPENSES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
105	Supervisor/Director	241,100.00	241,100.00	22,872.54	94,381.38	0.00	0.00	146,718.62	39
165	Cafeteria Personnel	438,209.00	438,209.00	41,550.19	139,828.63	0.00	0.00	298,380.37	32
201	Social Security	42,117.00	42,117.00	3,852.45	14,043.83	0.00	0.00	28,073.17	33
204	Pensions	50,269.00	50,269.00	2,924.05	11,381.40	0.00	0.00	38,887.60	23
206	Life Insurance	4,669.00	4,669.00	108.41	373.61	0.00	0.00	4,295.39	8
207	Medical Insurance	80,000.00	80,000.00	4,368.56	14,415.81	0.00	0.00	65,584.19	18
212	Employer Medicare	9,850.00	9,850.00	901.04	3,284.46	0.00	0.00	6,565.54	33
217	Retirement Hybrid Stabilization	2,060.00	2,060.00	102.50	382.16	0.00	0.00	1,677.84	19
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	77.78	215.73	0.00	0.00	784.27	22
399	Other Contracted Services	16,000.00	16,000.00	192.00	960.00	960.00	0.00	14,080.00	12
422	Food Supplies	1,300,000.00	1,300,000.00	66,778.35	311,579.75	81,861.97	0.00	906,558.28	30
435	Office Supplies	1,000.00	1,000.00	0.00	303.19	0.00	0.00	696.81	30
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	90,000.00	90,000.00	0.00	0.00	0.00	0.00	90,000.00	0
471	Software	5,000.00	5,000.00	0.00	0.00	495.00	0.00	4,505.00	10
499	Other Supplies & Materials	300,000.00	300,000.00	6,058.26	33,655.48	21,638.99	0.00	244,705.53	18
524	In-Service/Staff Development	8,000.00	8,000.00	0.00	49.47	0.00	0.00	7,950.53	1
599	Other Charges	5,000.00	5,000.00	0.00	1,472.42	1,437.39	0.00	2,090.19	58
710	Food Service Equipment	50,000.00	50,000.00	0.00	2,699.29	0.00	0.00	47,300.71	5
799	Other Capital Outlay	455,000.00	455,000.00	0.00	213,474.33	0.00	0.00	241,525.67	47
TOTALS:	Ledger Type: 5 - EXPENSES	3,102,274.00	3,102,274.00	149,786.13	842,500.94	106,393.35	0.00	2,153,379.71	31



ARLINGTON COMMUNITY SCHOOLS
FEDERAL & DISCRETIONARY GRANTS
2023-2024 BUDGET REPORT

November 30, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437340

3:23:04 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0100	Title I, Part A, Improving Academic Achievement	228,255.00	326,201.87	13,429.36	138,765.67	0.00	0.00	187,436.20	43
0200	Title II, Part A, Training & Recruiting	111,030.89	147,099.78	0.00	29,385.37	0.00	0.00	117,714.41	20
0300	Title III, Part A, English Language Acquisition	8,600.57	9,851.79	2,876.84	9,105.52	0.00	0.00	746.27	92
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	345.14	3,359.22	0.00	0.00	11,818.60	22
0702	ARP Homeless 2.0	0.00	13,616.75	0.00	4,873.75	0.00	0.00	8,743.00	36
0800	Carl Perkins	52,281.01	56,202.49	388.72	22,903.73	0.00	0.00	33,298.76	41
0900	IDEA, Part B	1,374,738.00	1,397,235.82	113,400.49	375,024.64	0.00	0.00	1,022,211.18	27
0901	ARP IDEA, Part B	0.00	1,495.00	70.60	1,495.00	0.00	0.00	0.00	100
0910	IDEA, Preschool	20,875.00	26,051.84	3,575.35	6,631.55	0.00	0.00	19,420.29	25
0936	ARPA / ESSER 3.0	5,480,285.00	3,661,976.81	263,663.41	673,907.59	0.00	0.00	2,988,069.22	18
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	-5,500.00	22,125.00	0.00	0.00	107,875.00	17
6012	TN STEM Innovation Network - Battelle Education	0.00	8,700.00	0.00	8,700.00	0.00	0.00	0.00	100
6013	State Special Education Preschool Grant	0.00	121,775.44	0.00	0.00	0.00	0.00	121,775.44	0
6028	Public School Security Grant	0.00	195,923.09	0.00	0.00	0.00	0.00	195,923.09	0
TOTALS:	Ledger Type: 4 - REVENUES	7,441,243.29	6,131,308.50	392,249.91	1,296,277.04	0.00	0.00	4,835,031.46	21

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437341

3:23:25 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0100	Title I, Part A, Improving Academic Achievement	228,255.00	326,201.87	13,429.36	138,765.67	0.00	0.00	187,436.20	43
0200	Title II, Part A, Training & Recruiting	111,030.89	147,099.78	0.00	29,385.37	0.00	0.00	117,714.41	20
0300	Title III, Part A, English Language Acquisition	8,600.57	9,851.79	2,876.84	9,105.52	0.00	0.00	746.27	92
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	345.14	3,359.22	125.91	0.00	11,692.69	23
0702	ARP Homeless 2.0	0.00	13,616.75	0.00	4,873.75	0.00	0.00	8,743.00	36
0800	Carl Perkins	52,281.01	56,202.49	388.72	22,903.73	4,000.00	0.00	29,298.76	48
0900	IDEA, Part B	1,374,738.00	1,397,235.82	112,953.32	375,024.64	24,928.98	0.00	997,282.20	29
0901	ARP IDEA, Part B	0.00	1,495.00	70.60	1,495.00	0.00	0.00	0.00	100
0910	IDEA, Preschool	20,875.00	26,051.84	3,575.35	6,631.55	4,034.55	0.00	15,385.74	41
0936	ARPA / ESSER 3.0	5,480,285.00	3,661,977.01	263,663.41	673,907.59	38,551.04	0.00	2,949,518.38	19
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	0.00	0.00	0.00	130,000.00	0
6012	TN STEM Innovation Network - Battelle Education	0.00	8,700.00	0.00	0.00	0.00	0.00	8,700.00	0
6013	State Special Education Preschool Grant	0.00	121,775.44	0.00	0.00	0.00	0.00	121,775.44	0
6028	Public School Security Grant	0.00	195,923.09	0.00	0.00	0.00	0.00	195,923.09	0
TOTALS:	Ledger Type: 5 - EXPENSES	7,441,243.29	6,131,308.70	397,302.74	1,265,452.04	71,640.48	0.00	4,794,216.18	22



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2023-2024 BUDGET REPORT

November 30, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

CIP RESTRICTED FOR CAPITAL PROJECTS

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437342

3:23:35 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
49100	Bonds Issued	1,800,000.00	1,800,000.00	0.00	165,938.00	0.00	0.00	1,634,062.00	9
TOTALS:	Ledger Type: 4 - REVENUES	1,800,000.00	1,800,000.00	0.00	165,938.00	0.00	0.00	1,634,062.00	9

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

01/11/2024

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 437343

3:23:45 PM

FOR NOVEMBER, 2023 THRU NOVEMBER, 2023

LEDGER TYPE : 5 - EXPENSES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
91300	Education Capital Projects	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
TOTALS:	Ledger Type: 5 - EXPENSES	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0

INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST

**FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

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 November 30, 2023, 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

December 14, 2023
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2023**

ASSETS

Regions Bank Public Funds DDA	\$ <u>973,924.21</u>
Regions Public Funds Credit Account	<u>1,009,587.98</u>
Regions Bank Trust Account	
Accrued Investment Income	76,301.70
Cash	-
Goldman Sachs Financial Square	-
Fidelity Investments MM Funds	16,517,882.48
Regions Bank Trust Account - Other	<u>-</u>
	<u>16,594,184.18</u>
Leasehold Improvements	<u>100,904.93</u>
TOTAL ASSETS	\$ <u>18,678,601.30</u>
NET POSITION - UNRESTRICTED	\$ <u>18,678,601.30</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 November 30, 2023</u>	<u>5 Months Ended November 30, 2023</u>
REVENUES		
Premiums	\$ 4,621,913.14	\$ 18,139,447.29
Cobra Credits	<u>-</u>	<u>-</u>
Total Premiums.....	<u>4,621,913.14</u>	<u>18,139,447.29</u>
Pharmacy Rebates.....	<u>23,934.14</u>	<u>212,512.00</u>
Miscellaneous Credits.....	<u>-</u>	<u>-</u>
Miscellaneous Income	<u>-</u>	<u>-</u>
Investment Income	<u>76,918.37</u>	<u>388,025.95</u>
Stop Loss Reimbursements.....	<u>-</u>	<u>377,656.56</u>
TOTAL REVENUES.....	<u>4,722,765.65</u>	<u>19,117,641.80</u>
EXPENSES		
Administrative Fees	-	1,019,439.28
Insurance Claims Disbursements	4,258,069.67	21,488,109.59
Trustee Fees	5,287.01	26,990.59
Miscellaneous Expenses.....	-	-
Professional Fees	-	70,662.50
Liability Insurance	-	4,853.00
Taxes	<u>-</u>	<u>14,637.28</u>
	<u>4,263,356.68</u>	<u>22,624,692.24</u>
Bartlett Clinic		
Care Here Clinic Fees.....	27,667.50	138,048.50
Clinic Repairs and Maintenance.....	-	-
Clinic Supplies	67,445.78	281,103.72
Liability Insurance	-	-
Rent.....	<u>1,320.00</u>	<u>6,600.00</u>
	<u>96,433.28</u>	<u>425,752.22</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</u> <u>November 30, 2023</u>	<u>5 Months Ended</u> <u>November 30, 2023</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees	\$ 27,667.50	\$ 138,048.50
Clinic Repairs and Maintenance	-	2,202.66
Clinic Supplies	52,432.36	236,508.96
Liability Insurance	-	-
Property Taxes	-	-
Rent	2,203.83	11,019.15
Taxes	-	416.57
	<u>82,303.69</u>	<u>388,195.84</u>
Pharmacy		
Administrative Fees	-	-
Pharmacy Expenses	27,626.46	94,416.69
Rent	2,090.39	10,451.95
Utilities	162.00	839.00
	<u>29,878.85</u>	<u>105,707.64</u>
TOTAL EXPENSES	<u>4,471,972.50</u>	<u>23,544,347.94</u>
CHANGE IN NET POSITION	250,793.15	(4,426,706.14)
Net position at beginning of period	<u>18,427,808.15</u>	<u>23,105,307.44</u>
Net position at end of period	<u>\$ 18,678,601.30</u>	<u>\$ 18,678,601.30</u>

See Accountant's Compilation Report



ACS RESOLUTION 2024-01

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2023-2024 SCHOOLS BUDGET

WHEREAS, T.C.A. § 49-2-301(b)(1)(U) 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)(U)(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 2023-2024 annual budget on May 23, 2023; AND

WHEREAS, the Town of Arlington adopted ACS’s 2023-2024 budget on June 5, 2023; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(U)(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 2023-2024 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 2023-2024 budget:

Fund 141 - 71000 Instruction							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
141	71100	449	Textbooks	50,000.00		7,000.00	43,000.00
141	71100	722	Reg Inst Equipment	100,000.00	7,000.00		107,000.00
Totals				150,000.00	7,000.00	7,000.00	150,000.00
Fund 141 - 72000 Instructional Support Service							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
141	72130	32200	Evaluation & Testing	116,000.00		25,000.00	91,000.00
141	72130	52400	In-Service/Staff Development	12,600.00	10,000.00		22,600.00
141	72130	59900	Other Charges	8,200.00	10,000.00		18,200.00
141	72130	79000	Other Equipment	300.00	5,000.00		5,300.00
Totals				137,100.00	25,000.00	25,000.00	137,100.00
Fund 141 - 72300 General Administration							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
141	72310	39900	Other Contracted Services	35,500.00		7,000.00	28,500.00
141	72310	30500	Audit Services	80,000.00	7,000.00		87,000.00
Totals				115,500.00	7,000.00	7,000.00	115,500.00
Fund 143 - Nutrition Expenses							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
143	73100	49900	Other Supplies & Materials	300,000.00		6,000.00	294,000.00
143	73100	59900	Other Charges	5,000.00	1,000.00		6,000.00
143	73100	52400	In-Service/Staff Development		5,000.00		5,000.00
Totals				305,000.00	6,000.00	6,000.00	305,000.00

On this 23rd of January, 2024

Scott Benjamin, Chairman
Arlington Community Schools
Board of Education

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



ACS RESOLUTION 2024-02

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION TO APPROVE REVISED 2023-24 SCHOOL FEES AND FIELD TRIPS

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. 0520-01-02-.16 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;
3. 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;
4. Fees required for graduation ceremonies; and

5. Refundable security deposits requested by a school for use of school property for courses offered for credit or grade, including interscholastic athletics and marching band, if taken for credit or grade.

WHEREAS, although parents are not required to pay "school fees" as defined in Tennessee State Board Rule No. 0520-01-02-.16, certain programs would not be possible if parents did not pay fees.

WHEREAS, State Board Rule No. 0520-01-02-.16 provides that the following fees may be required:

1. Fines imposed on all students for late-returned library books; parking; or other traffic fines imposed for abuse of parking privileges on school property; or reasonable charges for lost or destroyed textbooks, library books, workbooks, or any other property of the school;
2. Debts incurred;
3. Refundable security deposits collected by a school for use of school property for participation in extracurricular, non-credit-bearing activities;
4. Costs for extracurricular activities, occurring outside the regular school day, including sports, optional trips, clubs, or social events; and
5. Non-resident tuition charged of all students attending a school system other than the one serving their place of residence.

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

The revisions to the 2023-2024 fee/field trip schedule, as represented on Attachment "A", are hereby approved.

On this 23RD day of January, 2024.

Scott Benjamin
Arlington Community Schools
Board of Education

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

ATTACHMENT A

January 2024 Field Trips

Submitter's Name	Start Date	End Date	Activity Title	School	Trip Type	Destination	Grade	Student Fee	Fee Description
CORZINE, KRISTY	2/15/2024	2/15/2024	Preschool Field Trip	Donelson Elementary	Educational Field Trip	We Rock the Spectrum	Pre-K	\$12	Students will pay \$10.00 admission per student to We Rock the Spectrum gym and contribute \$2.00 per student to bus. DES will cover the rest of the cost of buses through fee wavier account. Bus cost \$398.
WILHITE, JOEL	2/23/2024	2/24/2024	Crystal Bridges Museum	Arlington High	Educational Field Trip	Crystal Bridges Museum Bentonville, AR	12	\$205	Per student fee breakdown: Transportation (charter bus)- \$121 Lodging (Double Tree Hotel)- \$55 Food (pizza, lunch @ Crystal Bridges)- \$29
SANDLIN ROGERS, CASEY	3/6/2024	3/9/2024	TSA State Leadership Conference	Arlington High	Educational Field Trip	Chattanooga, TN	CTE	\$380	\$300 fee for hotel per student \$80 Registration fee per student Charter bus paid through Perkins funding

Anatomage

Price Quotation

Anatomage Inc.
3350 Thomas Rd, Ste 150
Santa Clara, CA 95054
www.anatomage.com
info@anatomage.com
(408) 885-1474 Phone

Prepared By Daniel Spooner
Phone (408) 885-1474 ext.
Email dspooner@anatomage.com

Created Date 12/19/2023
Expiration Date 2/29/2024
Quote Number 2023-11479

Contact Name Kim Douglas
Email kim.douglas@acsk-12.org

Bill To Name Arlington Community Schools
Bill To 12060 Arlington Trail
Arlington, Tennessee 38002
United States

Ship To Name Arlington Community Schools
Ship To 12060 Arlington Trail
Arlington, Tennessee 38002
United States

Product	Line Item Description	Sales Price	Quantity	Total Price
Anatomage Table Convertible	Table with Horizontal and Vertical options	USD 79,500.00	1.00	USD 79,500.00
Anatomage Science Software 2	Anatomage Science Software v1-37 experiments	USD 10,000.00	1.00	USD 10,000.00
Online Training	Training and support around your schedule	USD 0.00	1.00	USD 0.00
1st Year Warranty, Software Upgrade, Tech Support	Included w/ Table Convertible	USD 0.00	1.00	USD 0.00
4 Year Extended Warranty, Software Upgrade, Tech Support	4 Extra Years of Warranty Covering the Table for a Total of 5 years (with 1 Free)	USD 21,840.00	1.00	USD 21,840.00
Crate - Convertible	New Shipping crate to protect the Table as well as have the ability to move the Table safely when you want to	USD 875.00	1.00	USD 875.00

Total Price USD 112,215.00
Shipping and Handling USD 2,650.00
Grand Total USD 114,865.00

Country of Origin: United States
Place of Manufacture: San Jose, CA

For our international customers: Price does not include taxes and duties associated with importation of the product, which must be paid by Consignee

Quote is only valid in USD

Acceptance

Signature _____ Date _____