Hillcrest High School

Application for Existing ASD School Sponsors Seeking Authorization from their Home LEA

Opening in the 2026-2027 School Year,
Transitioning during the 2025-2026 School Year

Part 1 - General Information

Cover Sheet

Primary Point of Contact

Identify the primary point of contact for your application.

Name of School	Hillcrest High School
Name of Sponsor / Sponsoring Entity	IOTA Community Schools
Name of Proposed Authorizer	Memphis Shelby County Schools

Primary Contact Name	Jocquell Rodgers
Primary Contact Role	IOTA Executive Director
Primary Contact Mailing Address	4184 Graceland Dr. Memphis TN 38116
Primary Contact Email Address	Jocquell.Rodgers@iotaschools.org
Primary Contact Phone Number	901.237.5608
Primary Contact Alternate Number	901.237.4440

School Information

Name of School	Hillcrest High School
Projected Year of School Opening under Identified Authorizer	2026-2027
Name of Sponsor / Sponsoring Entity	IOTA Community Schools
Name of Proposed Authorizer	Memphis Shelby County Schools
Model or focus of school	College Preparatory
City or geographic community for school	Memphis: Whitehaven community

Sponsor & School Transition Team

Full Name	Current Job Title	Key Transition Responsibilities
Teddrick Estes	Principal, Hillcrest High School	Serve as administrator and instructional leader of the school, direct and supervise the curriculum and guidance program of the school; oversee implementation of school based academic programming
Jocquell Rodgers	Executive Director, IOTA Community Schools	Assume responsibility for the school's overall success; manage the IOTA Leadership Team and reports directly to the IOTA Board of Directors
Christina Austin	Chief Innovation Officer, IOTA Community Schools	Manages a team of a Director of Curriculum and Assessments, a Director of Extended Programming, a RTI Program Administrator, and Curriculum Specialists to coach teachers, vet, select, and ensure fidelity of curriculum execution, and implement the assessment model.
Daniel Penaranda	Chief Financial Officer, IOTA Community Schools	Oversees all financial and business functions of the organization including, Development, IT, Data, Finance, Accounting, Talent and Organizational Excellence.
Jovan Orozco	Director of Finance, IOTA Community Schools	Manage the financial aspects of the Tennessee Regional Office and all IOTA schools; collaborate with principal to determine the budget(s)
Deadre Ussery	Chief of Academic Advancement, IOTA Community Schools	Manages a team of Director of ESL, SEPA, RTIB Administrator, and Behavior and Compliance Coach to oversee, coach and increase accountability for special populations, culture and discipline
Chad Everett	Chief Operations Officer, IOTA Community Schools	Manage the daily operations of IOTA Community Schools' campuses, including, but not limited to transportation, records, enrollment, attendance, governance policy, and emergency management.

Is the sponsor a not-for-profit organization with 501(c)(3) status?	X Yes □ No □ In Progress
If no or in progress, please explain:	

Is the school currently in contract with or partnering with a charter management organization (CMO)?	X Yes □ No
If yes, identify the CMO or other partner organization: IOTA Community Schools	

Assurances Form

Assurances

I hereby certify that the information submitted in this application is true to the best of my knowledge and belief, realizing that any misrepresentation could result in disqualification from the application process or revocation after award; and if awarded a charter, the school must comply with all assurances within this section, and all applicable state and federal laws and regulations related to public charter schools.

I affirm that the public charter school:

1. Will operate as a public, nonsectarian, non-religious public school, with control of instruction vested in the governing body of the school under the general supervision of the authorizer and in compliance with the charter agreement and the Tennessee Public Charter Schools Act;
2. Will follow all federal, state, and local laws and regulations that pertain to the operation of a public school, unless waived according to T.C.A. § 49-13-111(p);
3. Will provide special education services for students as provided in T.C.A. Title 49, Chapter 10, Part B of the Individuals with Disabilities Education Act, Title II of the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973;
4. Will adhere to all provisions of federal law relating to students who are limited English proficient, including Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act of 1974, that are applicable to it;
5. Will follow all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, national origin, religion, ancestry, or need for special education services;
6. Will utilize this application as a contract with the authorizer, if no other agreement is signed, pursuant to Tennessee Attorney General Opinion No. 10-45;
7. Will comply with all provisions of the Tennessee Public Charter Schools Act, including, but not limited to
    a. employing individuals to teach who hold a license to teach in a public school in Tennessee;
    b. complying with Open Meetings and Open Records laws (T.C.A. §§ 8-44-101 *et seq.*; 10- 7-503, 504) (guidance is available from the Office of Open Records Counsel);
    c. not charging tuition, except for students transferring from another district to the school pursuant to the local board's out-of-district enrollment policy and T.C.A. § 49- 6-3003;
    d. notwithstanding subdivision 7c, not charging registration fees, enrollment fees, or tuition to the students enrolled in an Opportunity Public Charter School;
    e. following state financial (budgeting and audit) procedures and reporting requirements according to T.C.A. §§ 49-13-111, 120, and 127;
    f. requiring any member of the governing body, employee, officer, or other authorized person who receives funds, has access to funds, or has authority to make expenditures from funds, to give a surety bond in the form prescribed by T.C.A. § 8-19-101; and
8. Will, at all times, maintain all necessary and appropriate insurance coverage.

Jocquell M Rodgers

Signature of Authorized Representative

01/29/2025 03:43PM UTC

Date

Jocquell Rodgers, Executive Director of IOTA Community Schools

Printed Name of Authorized Representative

Executive Summary

Mission and Vision: The **mission** of IOTA Community Schools (IOTA) is relentlessly pursuing excellence, guided by fostering relationships, accountability, determination, and justice. At Hillcrest High School, transformation is rooted in a culture of resiliency where students, parents, faculty/staff, and community members will demonstrate intentional effort to surpass academic as well as behavioral expectations while establishing trust in the community as we serve as a growth catalyst through transparency of self and others. Hillcrest's vision is dedicated to equipping students with the skills and knowledge they need to excel in their careers, education, and thrive in all aspects of life.

Our vision calls us to develop effective leaders and teachers capable of delivering a rigorous academic model, individualizing support for all students, and creating a safe, nurturing school environment.

Students Served: Hillcrest High School currently enrolls 472 ninth to twelfth-grade students who live in the Whitehaven community, which are in the 38116 zip code. Hillcrest High School students are primarily low-income Black and Hispanic students. The SY2023-24 (YTD) demographic profile of the student population includes 93% African American, 5.2% Hispanic/Latinx, 100% Free and Reduced Lunch, 68% economically disadvantaged, 6.5% English Learners, and 13.9% students with disabilities. The majority of our population are students who are not meeting minimum standards of academic proficiency, students at risk of dropping out of high school, and students in chronically low-performing schools. Hillcrest High School enrolls all students, particularly students who are far below grade level. For example, the 2024 beginning of the year (BOY) iReady data shows 15% of our incoming ninth graders scoring on grade level in reading and 24% of our incoming ninth-grade students scoring on grade level in math. Most students enroll multiple grade levels behind with an average incoming ninth-grade level placement of 5 in both subjects.

Academic Program: Hillcrest High School is committed to preparing students in grades 9-12 for success in life by offering a challenging college and career readiness program, with active involvement from all stakeholders in the educational process. The Tennessee Academic Standards shape the curriculum, ensuring students gain the critical knowledge needed for success in their future careers and education. These standards are integrated across subjects like ELA, Math, Science, and Social Studies. Teachers at Hillcrest HS use a range of teaching strategies, including differentiated instruction and personalized learning plans, to meet the diverse needs of their students. The school emphasizes strong communication with parents, encouraging their active participation in supporting their child's learning and addressing individual educational needs. Additionally, Hillcrest HS provides robust support for students needing special education and English language development services. With a focus on a strategically designed learning environment, Hillcrest HS ensures that every student is actively engaged and prepared for future success. This approach is built around four core academic elements, consistent across all IOTA schools.:

1.) Fostering Relationships
2.) Accountability
3.) Determination
4.) Justice

Our standards-based curriculum is central to achieving our mission and goals, grounded in research that demonstrates its effectiveness with similar student populations and aligns with best practices from high-performing schools nationwide. This approach empowers teachers to tailor instruction to meet the unique needs of each student, accelerating learning across all subject areas. It ensures that students not only master the Tennessee Academic Standards but also the ELPA21 language standards. This method is particularly effective for our diverse student body, which brings varying levels of performance. Additionally, the college preparation focus equips students with the critical skills needed for long-term success..

Success: The goal of the partnership with IOTA and the Achievement Schools District (ASD) was to raise academic achievement to move Hillcrest High School from the bottom 5% on the state performance framework. Hillcrest High School has diligently worked to rebound from disruptions to learning brought forth by the COVID-19 school closures which brought severe declines in academic achievement to schools across the nation, most significantly in low-income neighborhoods. Although Hillcrest High School still faces challenges, under IOTA, we have been able to score a 5 on TVAAS System that measures academics for our most vulnerable populations. This accomplishment

demonstrates the academic growth and achievement of Hillcrest High School that is possible by remaining in partnership with IOTA (which will continue serving Memphis families as a newly named organization, IOTA, (Innovation, Opportunity, Transformation, and Access) Community Schools, beginning July 1, 2024). Moreover this indicates Hillcrest High School is closing the achievement gap. As shown within internal iReady and state assessment data, Hillcrest High School students have made strong annual growth. For the past two school years, Hillcrest High School students have achieved well over the typical amount of growth for similar students nationwide, in both math and ELA. In the current year, students have already averaged more than the typical goal amount in ELA and 87% of the goal amount in math, based on fall-to-winter growth.

The team acknowledges that Hillcrest High School has faced some setbacks in data, including years when testing results were not counted due to systemic errors and the impact of the pandemic. Despite these challenges, Hillcrest HS has maintained a strong academic growth trajectory, driven by reflective data practices, a dedicated administrative team, and teachers who work collaboratively to continually improve their instructional methods. This growth is reflected in our TCAP proficiency data, where our assessment strategies are clearly aligned with Tennessee standards, ensuring students are given every opportunity to succeed on state academic assessments.

Two key factors contributing to academic progress have been the implementation of targeted intervention programs and the addition of daily double-blocked ELA and math periods (70 minutes each). These changes have allowed for more focused instruction and improved student outcomes. Teachers are also prioritizing bell-to-bell instruction, which maximizes classroom time to boost student learning.

The intervention programs have played a crucial role, particularly for students with disabilities and English Learners. These programs have provided tailored support to address the unique academic challenges faced by Tier 3 students while also helping Tier 2 students progress toward proficiency. Beyond these efforts, ongoing professional development and the expansion of student support services are also key initiatives aimed at sustaining and enhancing our academic growth, ensuring all students have the resources they need to succeed in both their academic and personal lives.

The success of Hillcrest High School is rooted in the stability of its leadership team and high teacher retention. This strong foundation of consistent leadership and staff will continue to be a hallmark of the school. Many key operations and support team members, some of whom have been with the school since its early years under Green Dot Public Schools (2016-2017), have remained in place, providing invaluable continuity. Today, IOTA manages all back-office services, including finance, accounting, data operations, and IT systems, ensuring smooth operations across the board. This long-standing stability allows the school to focus on its primary mission: fostering a positive and effective learning environment for students. Our ongoing commitment to serving students and families in the Memphis community remains steadfast, just as it has been for the past decade. This consistency, combined with our dedication to continuous improvement, positions Hillcrest HS for even greater success in the years to come.

Challenge: One ongoing challenge at Hillcrest High School is the low performance level of incoming students, many of whom enroll significantly below grade level. To address this, we have developed and implemented a comprehensive RTI2 plan to provide foundational learning and essential skills, ensuring that all students receive the targeted support they need to succeed and close academic gaps.

In addition to these academic challenges, Hillcrest High School serves a community where residential mobility is common, and the surrounding neighborhood faces economic hardships that can impact students' academic engagement. Many of our students are subject to external socio-economic factors, such as unstable housing, limited access to resources, and financial stress. Despite our efforts to create a welcoming environment, expedite student record transfers, offer resources tailored to students' specific needs, and understand the reasons behind frequent relocations, high mobility rates continue to affect school engagement and academic performance. These socio-economic factors, prevalent in the surrounding community, are often linked to lower academic outcomes, particularly in reading and math. We remain deeply committed to supporting our students through these challenges and addressing the broader community issues that impact their learning and success.

Table of Contents

Section 1: Academic Plan and Design 8
1.1 School Mission and Vision 8
1.2 Enrollment Summary 11
1.3 Academic Focus and Plan 18
1.4 Academic Performance Standards 28
1.5 Assessments 39
1.6 School Calendar and Schedule 43
1.7 Special Populations 45
1.8 School Culture and Discipline 66
1.9 Recruitment and Enrollment 71
1.10 Parent and Community Engagement and Support 84
Section 2: Operations Plan & Capacity 88
2.1 Governance 88
2.2. Transition Plan 92
2.3. Facilities 96
2.4 Personnel / Human Capital 98
2.5 Transportation 110
2.6 Food Service 111
2.7 Additional Operations 112
2.8 Charter Management Organization 113
Section 3: Financial Plan & Capacity 117
3.1 Planning and Budget Worksheet 117
3.2 Budget Narrative 117
Section 4: Portfolio Review & Performance Record 117
4.1 Portfolio Summary 117
4.2 Performance Record: Academics 117
4.3 Performance Record: Operations 123
4.4 Performance Record: Finance 124
Attachments 125

Application Narrative

Section 1: Academic Plan and Design

1.1 School Mission and Vision

In this section:
a. Provide the mission statement for the school.

Mission Statement

Since 1999, IOTA Community Schools have been driving transformation through innovation, creating new opportunities and expanding access for high-risk students in underserved communities. We strive to serve students who may fall through the cracks in the traditional school system – both in terms of academic preparation and the need for academic acceleration.

The mission of IOTA Community Schools (IOTA) is to relentlessly pursue excellence, guided by fostering relationships, accountability, determination, and justice.

At Hillcrest High School (HHS), transformation is rooted in a culture of resiliency where students, parents, faculty/staff, and community members will demonstrate intentional effort to surpass academic as well as behavioral expectations while establishing trust in the community as we serve as a growth catalyst through transparency of self and others. Through rigorous high school curriculum, Hillcrest students begin to grasp what it takes to graduate prepared for success in higher education, personal growth and future careers. Moreover, our highly qualified and diverse staff ensure that all of our students are prepared for high school as a prerequisite to preparation.

b. Describe the vision of the school and how the vision has effectively helped achieve the school's mission.

Vision

Our vision is to create access to comprehensive opportunities as we embrace each student and prepare them for life through innovative and transformative academics while building sustainable pathways to economic growth.

Core Values

In addition to a mission and vision shared by all IOTA campuses, our schools share a set of core values that illustrate our beliefs and guide our decisions. Implemented with fidelity, adherence to the values supports the school's ability to achieve the mission.

- **Fostering Relationships:** We believe in the power of trust by fostering open, honest, and direct communication with one another. We believe in the power of respect by creating space for each voice to be heard and honoring every individual's lived experience. We also believe in the power of shared understanding, ensuring that each person understands their unique contribution and is empowered to reach their full potential.
- **Accountability:** We believe in taking full ownership of learning by continuously seeking solutions and reflecting on our practices to improve and achieve our goals. We embrace a growth mindset, viewing challenges as opportunities to learn, persevering through failure, and celebrating each other's successes. We also take full ownership of our actions, accepting responsibility for our choices and their outcomes, and applying new insights to future situations.
- **Determination:** We believe in maintaining persistence by refusing to give up when faced with obstacles and

learning from our mistakes. We believe in maintaining focus by ensuring that our actions are aligned with our goals as we continue to learn and grow. We also believe in maintaining purposefulness by consistently striving for excellence in all our endeavors.

- **Justice:** We believe in cultivating diversity by celebrating and respecting all perspectives and lived experiences within our community. By valuing different backgrounds and ideas, we create an environment where everyone feels understood and appreciated. This commitment to diversity strengthens our community and fosters a sense of belonging for all.

c. Describe the ways in which the mission and vision of this school has met and continues to meet the prescribed purposes for charter schools found in Tenn. Code Ann. § 49-13-102(a).

Purposes

IOTA's mission and model help us meet the six prescribed purposes delineated in Tenn. Code § 49-13- 102(a):

1. Improve learning for all students and close the achievement gap between high and low students.

Hillcrest High School achieved a schoolwide TVAAS score of 5 for its highest need students, surpassing other area high schools, which generally earned lower scores. The state report card highlights significant evidence that our most vulnerable population have made greater academic growth and are excelling compared to their peers. Hillcrest High School's strong academic trajectory is the result of data driven reflective practices, a dedicated and resilient administrative team, and teachers who work collaboratively to strengthen both their instructional skills and student development.

2. Provide options for parents to meet the educational needs of students.

Hillcrest High School offers families a public school choice that prioritizes meeting the needs of each student through a comprehensive college preparatory curriculum. Teachers at Hillcrest High School employ a variety of teaching methods, differentiated instruction, and personalized learning plans to ensure all students succeed. They actively involve parents in their child's education through consistent, open communication, fostering collaboration to address each student's specific learning needs. Additionally, Hillcrest provides robust programming for students who require special education services and English language development support.

3. Encourage the use of different and innovative teaching methods, and provide greater decision-making authority to schools and teachers in exchange for greater responsibility for student performance.

Hillcrest High School is committed to providing teachers with intensive coaching and professional development (PD) to ensure they are fully equipped to effectively teach all students. The PD is specifically designed to focus on the skills and strategies teachers need to deliver high-quality, tiered instruction that includes the necessary scaffolds and supports to ensure accessibility for every student. Innovation is fostered by strengthening teachers' abilities to provide exceptional grade-level instruction while using real-time data to make adjustments based on individual student needs. The instructional methods employed are intended to engage students, promote critical thinking, and create a dynamic, interactive learning environment.

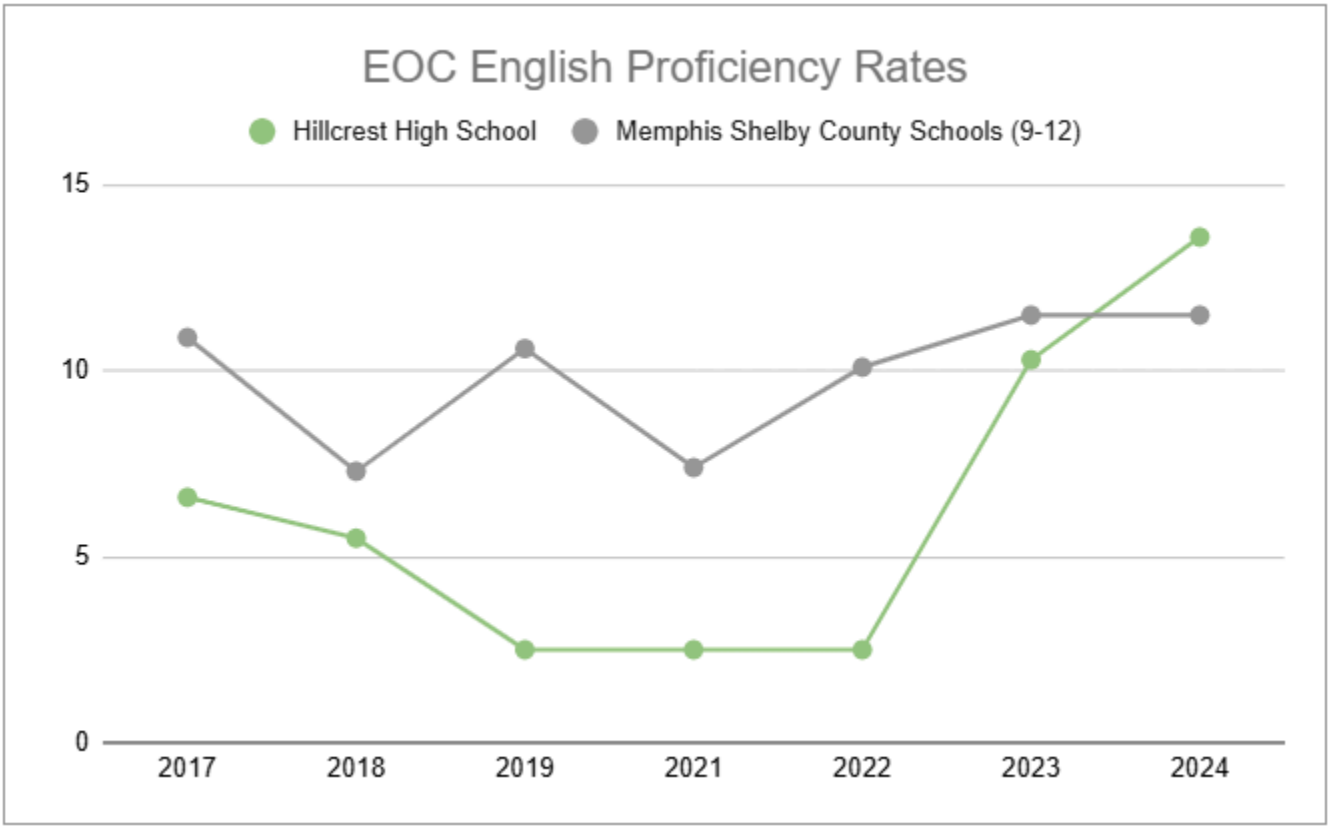
4. Measure the performance of pupils and faculty and ensure that children have the opportunity to reach proficiency on state academic assessments.

Hillcrest measures student progress regularly through nationally normed testing (iReady), frequent (approximately every two weeks) assessments aligned to state standards, and frequent exit tickets. Student achievement data is reviewed consistently, and adjustments are made at various levels (course offerings, classroom instruction, individual intervention support) to ensure that students are moving toward proficiency. Ongoing assessments, taken in real-time, give teachers a unique insight into the knowledge level of each student. As evidenced through TCAP proficiency data, Hillcrest's assessment strategies are aligned to state standards to ensure that children have the opportunity to reach proficiency on state academic assessments. As shown in the tables below, Hillcrest High School students are trending positively, and, in English, they are outperforming their SCMS peers.

EOC ELA

Percent of students scoring On Track/Mastered

		2017	2018	2019	2021	2022	2023	2024
IOTA	Hillcrest High School	6.6	5.5	<5%	<5%	<5%	10.3	13.6
Neighborhood Schools	City University School of Independence	14.3	<5%	--	28.6	--	--	23.1
	City University School of Liberal Arts	12.6	11.5	18.5	9.6	25.5	22.7	21.4
	Freedom Preparatory Academy Flagship	31.9	22.1	20.35	6.8	21.5	20.9	32.2
	Mitchell High School	5.7	8.4	9.65	<5%	8.5	15.2	16.5
	Westwood High School	7.6	5.8	<5%	6.5	10.1	12.5	19.0
	Whitehaven High School	21.1	19.2	24.25	6.2	27.4	27.6	27.2
Memphis Shelby County Schools (9-12)		10.9	7.3	10.6	7.4	10.1	11.5	11.5



5. Create new professional opportunities for teachers. Teacher development is an essential component in the design and structure at Hillcrest High School . We invest in ongoing, authentic, collaborative, and embedded professional development (PD) that ensures our teachers are fully prepared to create a dynamic learning environment in which all students, including underserved and marginalized populations, can learn at high levels. Hillcrest High School teachers engage in extensive summer training, twice-weekly professional development (PD), internalization planning sessions, and intensive real-time coaching. IOTA schools also provide a myriad of teacher leadership opportunities (Instructional Leadership Team, Advisory Leadership Team, and School Culture Team) that allow for leadership development outside of classroom instruction. In fact, today nearly 50% of our school administrators began with IOTA as teachers.

6. Afford parents substantial, meaningful opportunities to participate in the education of their children. Hillcrest High School believes that engaging families in the life of the school in the higher grades is essential in successfully supporting student achievement. We actively engage parents as partners in the education of their children. We take time to build relationships with families so that we may communicate with awareness and knowledge of students' and families' unique backgrounds. Ongoing communication (in both English and Spanish) is a method that works well

for families (phone, text, or app), and the distribution of report cards and access to an online portal keeps parents informed of their child's progress throughout the school year. In addition to frequent communication, parents are given opportunities to lead the School Advisory Council (SAC) and are offered opportunities to provide feedback on the school through annual surveys and focus groups.

d. Describe how the mission and vision of the proposed school address any priorities set by the authorizer.

The Hillcrest High School mission aligns with Memphis-Shelby County Schools' (MSCS) focus on "energizing the community, strengthening relationships, and refining strategies to elevate achievement and the operational efficiency" Similar to MSCS, IOTA identifies student achievement as our highest priority. Our mission serves as a guiding principle to focus efforts on common objectives. Kirby MS aligns with MSCS's academic priorities, particularly those outlined in the MSCS Transition Team Report within the "*Next is Now"* plan.

1. To increase ELA meeting or exceeding proficiency rates, provide all students with daily access to rigorous reading/language arts curriculum that develop students' deep understanding of the content, strengthen comprehension, and promote mastery of TN Standard.
2. To increase the number of math students that are meeting or exceeding expectation percentages by offering focused training in reading, writing, and math to middle school teachers, aimed at decreasing proficiency gaps and boosting student achievement on middle school assessments.
3. To increase the percentage of ready graduates and the graduation rate by focusing on "clear pathways to graduation" and positioning all College and Career Readiness programs as a tool for academic achievement.
4. Elevating student attendance expectations by addressing barriers such as grading protocols and transportation, while fostering engaging learning environments.

IOTA evaluates mission effectiveness by setting specific annual goals focused on student achievement and school culture. IOTA home office and campus leaders set annual goals that are reviewed by the IOTA Board of Directors ("Board"). IOTA leadership and school leaders review progress towards goals weekly, with quarterly steps back to reflect on data and revise action plans. Additionally, twice annually, full school teams reflect on progress toward goals and work collaboratively to make adjustments to ensure goals are met.

e. If there has been a change to the mission and vision throughout the term of the school or proposed within this application, describe the rationale behind that change.

Mission Throughout School Term

Hillcrest's mission has remained constant over the term of the school.

1.2 Enrollment Summary

In this section:

a. Describe the community, including specific zip codes, from which the current school draws students, including the demographic profile and the school zones of other schools currently in operation within the community.

IOTA has operated Hillcrest High School as a zoned neighborhood school since SY 2016-17. In accordance with TDOE determinations and the ASD matching process to help move students out of the bottom 5% of schools, Hillcrest High School enrolls all students who live in the Whitehaven community, which are in the 38116 zip code. Hillcrest may also take 25% of enrollment from other priority schools in the area. Since joining the IOTA family, Hillcrest has made a significant impact in the community it serves, working with parents, community leaders, and all stakeholders to build a great neighborhood school.

According to the Educational Priorities Document Rubric ("EPDR"), a required communication listed in SCBE Policy

1011 that provides an overview of the District's academic performance and seat capacities through the local School Performance Scorecard ("SPS"), the potential for student need across the community, specifically the Southwest region that is home to City University School of Liberal Arts, City University School of Independence, Freedom Prep Academy, and Whitehaven High School, is substantial. There are 6,698 quality seats needed in the Southwest region. 893 seats are needed in the secondary grade band. As shown in the table below, the Southwest region has 13 schools with a School Performance Scorecard rating below 3. Eight schools from this region are on the Comprehensive Support and Improvement (CSI) list.

SOUTHWEST LOWEST-PERFORMING SCHOOLS
WESTWOOD, WHITEHAVEN

Schools with SPS < 3 and/or designated as CSI, ATSI, TSI

The Southwest region has 13 schools with a School Performance Scorecard rating below 3. Eight schools from this region are on the Comprehensive Support and Improvement (CSI) list and one is on the Targeted Support and Improvement (TSI) list.

Neighborhood	School	Network	Federal Designation	2024 SPS Rating	Utilization	FCI Category
Whitehaven	A. Maceo Walker Middle	3		2.49	74%	3
Westwood	Chickasaw Middle	5	CSI	1.09	56%	3
Westwood	Double Tree Elementary	5	CSI	1.69	81%	2
Westwood	Ford Road Elementary	5	CSI	1.94	77%	
Westwood	Geeter School	5	CSI	1.82	101%	5
Whitehaven	Havenview Middle	7		2.70	88%	3
Whitehaven	Holmes Road Elementary	3	CSI	2.12	108%	4
Whitehaven	Levi Elementary	5	CSI	1.88	82%	4
Westwood	Mitchell High	5	CSI	3.17	44%	4
Whitehaven	Robert R. Church Elementary	7		2.66	75%	5
Whitehaven	Southern Avenue Charter School	Charter	TSI	2.52	60%	
Westwood	Westwood High	5		2.60	37%	1
Whitehaven	Whitehaven Elementary	3		2.66	88%	5
Whitehaven	Winchester Elementary	4	CSI	2.66	61%	2

Southwest Region Schools

The Southwest region has six high schools other than Hillcrest High School. Three of the other six high schools have a School Performance Scorecard rating below 3. One of the six other high schools does not have a SPS rating. Nine of the schools in the area are on the Comprehensive Support and Improvement (CSI) list.

These designations show the region needs 6,698 quality seats. When we isolate by grade band, data show that 2,216 high school students need a quality seat. Three other high schools in the area have a designation due to performance. One school does not have an SPS due to its enrollment size. Although Hillcrest has a federal designation of CSI, it has shown academic growth year-over-year. This is evidenced by its TVAAS literacy composite of 3 in SY24. This growth is an achievement that validates the school's model and the work of our staff. When comparing the academic options for students in the Southwest region communities, Hillcrest High School, in conjunction with IOTA , offers the greatest opportunity for college and career readiness.

While the 2023-2024 EPDR shows MSCS has enough seats to meet the enrollment needs for the high school students in the region, the 2023 SPS ratings (using 3+ as the marker of quality) indicate the Southwest region, serving nearly 11,960 students, is still in need of 6,698 quality seats to meets the needs of the currently enrolled population. Hillcrest High School helps to meet the need for quality seats, as well as the unique need for wraparound supports of the Southwest region**.** Hillcrest High School seeks approval to provide 575 quality seats. (See Enrollment table below.) All students living in the Southwest region deserve access to a **quality seat.**

The neighborhood (38116) can be classified socioeconomically as a Lower Middle Class zip code in comparison to other zip codes in Tennessee based on Median Household Income and Average Adjusted Gross Income (https://www.zipdatamaps.com/38116). It is part of the Southwest region, but more specifically, Whitehaven. (Please see the sections shaded yellow in the map of MSCS Regions & Neighborhoods to the right.) According to the U.S. Census Bureau

(https://data.census.gov/profile/ZCTA5_38116?g=860XX00US38116), the total population of 38116 is 39,627 with 13,157 families (i.e., total households). More than 106,000 students attend MSCS. It is Tennessee's largest school district and one of the country's top 25 largest public education systems. Twenty-nine percent (29.7%) of the population in the 38116 zip code live in poverty–double the poverty rate of the state of Tennessee (14.0%). 45.8% of residents under 18 years of age in 38116 live below the poverty line. This means the majority of students in our community lack access to basic needs such as food, clothing, and shelter. The median household income is $44,663 which is below (-33%) the median household income in TN ($65,631).



The highest level of education that the majority (34.4%) of residents have attained is a high school diploma (or equivalency) while 13.3% hold a Bachelor's degree. This is important data to note as Hillcrest aims to create access to comprehensive opportunities and prepare students for life through innovative and transformative academics while building sustainable pathways to economic growth. Research shows children's educational outcomes are strongly correlated with their parent's educational achievement (https://pubmed.ncbi.nlm.nih.gov/32538645/). Each day Hillcrest High School works to do the small things that make a big impact to ensure each student is equipped to make a contribution to the economy of their community upon graduation. Nearly sixty percent of residents in the neighborhood and in the state are employed. The largest 38116 racial/ethnic groups are Black (75.9%) followed by Hispanic (16.3%) and White (5.5%).

Memphis has, unfortunately, garnered a reputation for its high crime rates, including violent and major offenses. The city has consistently ranked among those with the highest crime rates in the United States. A significant portion of this crime involves youth offenders, with alarming percentages of violent crimes committed by young people. In 2022, juveniles were responsible for 15% of all homicides and 22% of all carjackings in the city. This further highlights the need for high quality school options that meet the academic and social needs of children in the Memphis community. Hillcrest High School strives to provide Whitehaven students with a safe haven. We know, and research shows, "Feeling safe makes children more likely to build strong relationships, sleep well, and learn effectively, all of which can in turn support children's sense of safety" (https://www.urban.org/sites/default/files/coreneed-stabilizing-childrens-lives-safety.pdf).

We share these details of the community to highlight the socioeconomic and educational needs facing the students and the families we serve. Barriers to our children's well-being include exposure to violence, family stress, inadequate housing, lack of preventative health care, poor nutrition, poverty, and substance abuse (https://www.memphis.edu/padm/ipnl/pdfs/philanthropy-report-shelbycounty22-23.pdf). All of which are associated with poor educational outcomes. Challenges our community's children face significantly impact learning. IOTA chose this location to provide a high-quality educational program in a safe learning environment for the community's students and families.

Our commitment to our students is unwavering. The local community, our team members, and Hillcrest's alumni share an aligned vision and a collective determination to provide the community with a high performing neighborhood school. Other high schools serving ninth, tenth, eleventh, and twelfth graders in the Southwest region include City University School of Liberal Arts, Freedom Prep Academy Flagship, Westwood High School, Mitchell High School, and Whitehaven High School. The demographic profile within these schools is the following:

Table A: Demographic Data 2023-2024

		Black or African American	Hispanic	White	Economically Disadvantaged	English Learners	Students with Disabilities
Hillcrest High		94%	5%	<10%	56%	6%	14%
Westwood Neighborhood	Mitchell High	>95%	<10 students	<10 students	75%	<10 students	14%
	Westwood High	>95%	<10 students	<10 students	73%	<10 students	18%
Whitehaven Nieghborhood	City University School of Independence	>95%	<10 students	<10 students	<10 students	<10 students	<10 students
	City University School of Liberal Arts	94%	5%	<10 students	46%	<10 students	5%
	Fairley High	More than 95%	10 students or less	<10%	64%	10 students or less	15%
	Freedom Prep Academy Flagship	85%	14%	<10%	50%	7%	10%
	Whitehaven High	>95%	<5%	<10%	8%	<5%	9%

b. Describe the specific population of students the school serves. How has this population changed throughout the life of the school?

Population Over Time

While Hillcrest High School is open to any child who is eligible for admission to a public charter school under the laws of Tennessee, IOTA works with families and communities in historically underserved communities to demand better school options for their students. Hillcrest High School students are primarily low-income Black and Hispanic students living in the Whitehaven Community. Hillcrest High School has experienced an increase in the number of students from African nations.

Given the socio-economic status of families in the community we serve, the majority of our student population is facing basic financial, social, and educational challenges. 38116, especially the community immediately surrounding Hillcrest, has very high residential mobility. Exit interview data shows these moves are both voluntary, in search of more affordable housing or employment, and involuntary, resulting from eviction, foreclosure, etc.

Between SY 2015-16 and SY2023-24, the percentage of school-age children who were Hispanic/Latinx more than doubled. It increased 126% from 17.6% to 39.8% while the percentage of Black or African American students slightly decreased by nearly 25% (-25.71%) from 77.4% to 57.5%. Over the past eight years, the number of Hillcrest students whose first language is not English has increased from 17% to 23%. This aligns with statewide trends, Hispanics are the fastest-growing demographic group in schools (https://www.axios.com/local/nashville/2022/07/11/tennessee-population-demographics-changing)Similarly, the percentage of students who are identified as having special educational needs has increased as our screening processes and a focus on data-driven decisions and inclusive education have resulted in more accurate identification of students who require special education services.

Given consistently low-performance data of 3rd to 8th-grade proficiency in the Memphis-Metropolitan area, the majority of our population are students who are not meeting minimum standards of academic proficiency, students at risk of dropping out of high school, and students in chronically low-performing schools. Hillcrest High School enrolls all students, particularly students who are far below grade level. For example, the 2023 beginning of the year (BOY) iReady data shows 10% of our incoming sixth-grade students enrolled two or three grade levels below with an average grade level placement of 3.16.

c. Discuss the academic performance and enrollment trends of the school over the past three years. How does this compare to the trends of other schools within the community?

Over the past four years (2020-21, 2021-22, 2022-23, 2023-2024) Hillcrest has successfully worked to rebound from disruptions to learning brought forth by the COVID-19 school closures which brought severe declines in academic achievement to schools across the nation, most significantly in low-income neighborhoods. In SY 2023-24, the percentage of students scoring proficient on TNReady state assessments in English has not only returned to but

exceeded pre-pandemic rates. Prior to becoming an IOTA school, Hillcrest's success rate on state assessments was in the bottom 5% of TN schools. Now, (based on 2024 overall success rates), Hillcrest internal iReady assessment data show students have demonstrated growth in both reading and math between SY21 and SY24. In SY24 Hillcrest outperformed MSCS on ELA end-of-course proficiency. (See assessment data in Attachments AA and BB.)

		HS English Proficiency Rates			HS Math Proficiency Rates		
		2022	2023	2024	2022	2023	2024
Hillcrest High		6.9%	11.1%	13.6%	<5%	<5%	<5%
Westwood Neighborhood	Mitchell High	8.4%	14.4%	16.1%	<5%	<5%	7.7%
	Westwood High	10.1%	12.5%	19.0%	<5%	<5%	<5%
Whitehaven Nieghborhood	City University School of Independence	n/a	n/a	23.1%	<5%	n/a	<5%
	City University School of Liberal Arts	25.5%	22.7%	21.4%	<5%	<5%	5.4%
	Fairley High	8.4%	7.7%	12.6%	<5%	<5%	<5%
	Freedom Prep Academy Flagship	20.9%	20.1%	31.6%	6.6%	5.8%	11.0%
	Whitehaven High	27.5%	26.4%	26.4%	14.0%	33.7%	49.4%

As explained in Reimagining 901 (https://www.scsk12.org/academic/files/23/Academic%20Framework%202022%2023.pdf), MSCS schools are struggling to support all learners. Students are not meeting proficiency standards. There are great areas of opportunity and growth, including needs that will be monitored throughout Reimagining 901:

- TCAP achievement rates are improving but are and have been, well below State norms
- TVAAS growth levels are and have been, below expectations.
- Chronic out-of-school rates have recently increased and are well above State norms.
- Overall attendance rates have shown declines compared to the same point in the previous year.

Finally, enrollment numbers at Hillcrest High School have increased as word of mouth, continuous solid academic gains, and the focus on positive relationships have contributed to high interest from the Whitehaven Community. Our current enrollment of 476 students highlights the year-over-year enrollment growth that the school continues to make.

d. Describe what the school does more effectively than the schools that are now serving the targeted population. How have these options increased student achievement?

Hillcrest distinguishes itself from other schools through various practices that have proven to increase student achievement.

- Hillcrest understands students have a variety of needs and face challenges that must be overcome to succeed in school. IOTA strives to provide the academic intervention, counseling, and clinical services necessary to break down these barriers to learning. Our ability to nurture the whole child with a combination of personalized learning, mentorship, extracurricular activities, and social-emotional support develops both students' academic and social-emotional skills.
- IOTA's basic learning environment is classroom-based, with targeted student-teacher ratios of 22:1. Our small classroom setting complements efforts to build authentic relationships among students, families, and staff. Positive connections foster a trusting environment, making it easier for students to engage in learning and ask for help when needed. Likewise, healthy relationships among students promote our positive school culture, nurturing collaboration and a strong sense of community. Finally, when parents are involved in their child(ren)'s learning it reinforces a solid support system, contributing to better academic outcomes.
- Hillcrest High School welcomes our English learners and promotes the use of home languages. We employ bilingual staff and provide all staff with on-demand translation services.

- Feeling safe is fundamental for a positive school climate and learning environment. Hillcrest works diligently to sustain a safe learning and work environment. The safety of students includes social-emotional programming to address mental health issues with early intervention. Our staff includes one full-time academic counselor, one part-time academic counselor, and one social worker. Hillcrest students feel safe and respected. This improves their overall well-being, which is a prerequisite for academic performance, particularly in a neighborhood where crime surrounds students.
- The Hillcrest High School leadership team believes in learning from mistakes and has nurtured a failure-friendly environment. Each Hillcrest High School student knows they always have someone to turn to for help. We intend to purposefully build students' confidence. This intentionality is evident in our school's mantra that occurs twice a day and allows each student to hear that they are loved by someone. Our mantra resonates throughout the building and impacts every level of support we offer our students.

  Hillcrest High School Mantra

  - "Ambition, Success, The Best, Hillcrest"
  - “Ambición, éxito, lo mejor, Hillcrest!"
- Hillcrest High School hosts a free after-school program (ASP), open to all students attending Hillcrest High School and their siblings who attend neighboring elementary schools. The ASP strives to provide students with opportunities not available in the traditional school day, as well as interests students have beyond the school day. This highly structured program focuses first on the academic challenges students face by offering tutoring that is aligned with the school’s core curriculum. Once students have completed tutoring and homework, they may choose from an array of offerings: culinary arts, fitness, CTE, music, yoga, and more. Hillcrest High School also connects students with mentorship programs in partnership with Be Entrepreneurial.

e. Complete the provided templates Table 1: Past Enrollment, Table 2: Anticipated Enrollment and Table 3:Demographics

Enrollment Summary

Table 1: Past Enrollment

Enrollment trends over the past three years in comparison with other area high schools are shown below:

		Grade 9	Grade 10	Grade 11	Grade 12	Total Enrollment
Hillcrest High	2021-2022	139	110	99	84	432
	2022-2023	138	137	89	71	435
	2023-2024	125	120	109	87	441
	2024-2025*	148	121	116	105	490
City University School of Independence	2021-2022	--	--	14	--	14
	2022-2023	--	--	--	12	12
	2023-2024	14	--	--	--	14
City University School of Liberal Arts	2021-2022	57	57	54	62	230
	2022-2023	71	60	49	47	227
	2023-2024	51	61	47	42	201
Freedom Preparatory Academy Flagship	2021-2022	185	130	106	72	493
	2022-2023	166	140	105	88	499
	2023-2024	149	123	86	82	440
Mitchell High School	2021-2022	110	99	73	99	381
	2022-2023	102	106	86	77	371
	2023-2024	113	95	80	70	358
Westwood High School	2021-2022	78	81	70	73	302
	2022-2023	90	78	76	75	319
	2023-2024	75	71	81	102	329
Whitehaven High School	2021-2022	376	355	363	387	1481
	2022-2023	472	362	365	388	1587
	2023-2024	412	426	329	382	1549

**unofficial, enrollment as of Oct. 2024*

Table 2: Anticipated Enrollment

Hillcrest High School
New Charter School Application Budget Template
Student Assumptions

	Enrollment Assumptions										
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2029-30	2030-31	2031-32	2032-33	2033-34
9th Grade	147	148	151	153	156	158	159	160	161	162	163
10th Grade	125	138	138	140	142	145	147	148	150	151	153
11th Grade	113	110	122	122	125	127	130	132	133	137	138
12th Grade	101	99	97	105	108	110	111	115	117	119	122
Total Enrollment (excluding Pre-Kindergarten)	486	496	508	520	531	539	547	555	562	569	575
Change in Net Enrollment		10	12	12	11	8	8	8	7	7	6
Change in Net Enrollment %		2.08%	2.38%	2.38%	2.13%	1.49%	1.48%	1.43%	1.25%	1.27%	1.09%

Table 3: Student Demographics (current year: 2024-25)

% of Economically Disadvantaged Students	68%
% of Students with Disabilities	14%
% of English Learners	6.5%

*current data pulled as of January 2025 (2024-25 data differs from 2023-24 data listed above)
**** NOTE: These percentages are an average of the demographics provided in Table A on page 8.**

1.3 Academic Focus and Plan

In this section:
a. Describe the academic focus of the school.

Academic Focus
Hillcrest High School focuses on preparing students in grades 9-12 by providing a small, college and career preparatory program where all stakeholders actively engage in the education process. Hillcrest's educational program is designed to ensure all students, including students with disabilities and English learners, master content knowledge and develop critical thinking skills needed to be successful in high school and on track to be successful in their post-secondary track.

IOTA fosters a strong college and career-oriented culture by exemplifying high expectations and nurturing self-confidence and perseverance among students. We deliver a college and career-preparatory curriculum alongside a comprehensive support program that guides students through their college journey. Our methodology in curriculum design, instructional practices, and assessment, paired with a nurturing environment, aims to cater to the diverse needs of all students. This includes, but is not limited to, those with Individualized Education Programs (IEPs), Section 504 plans, English Learners (EL), gifted and talented students, those exhibiting characteristics of dyslexia, and students at risk of academic failure or dropout. We are committed to addressing both the academic and behavioral requirements of every student. Beyond the specific services outlined in a student's IEP, our educators adapt their teaching strategies as needed for students who are performing below grade level and provide tutoring or additional support to ensure the success of all learners.

Hillcrest High School prepares all students for post-secondary success in a strategically cultivated school learning environment in which each student is actively engaged in learning. The academic plan is structured upon the following four academic elements that are common across all IOTA schools:

1. Cultivating a Career Ready and College-going Culture,
2. Eliminating Barriers to Instruction,
3. Ensuring Quality Teaching and Instruction, and
4. Promoting Leadership and Life Skills.

- **Cultivating a Career Ready and College-going Culture**: IOTA aims to achieve elevated college acceptance rates and career readiness by fostering a culture that guarantees both college and professional preparation. Educational leaders establish continuous academic counseling systems involving counselors, advisory sessions, career exploration workshops, and college tours that commence in middle school. The curriculum is designed to enhance essential cognitive and professional skills in students, including intellectual openness, analytical thinking, reasoning, accuracy, precision, and interpretation, all of which are foundational for both higher education and the workplace. Additionally, support is offered to cultivate critical behaviors essential for college and career success, such as self-monitoring, persistence, independent study skills, effective college-level study techniques, and time management. IOTA institutions also collaborate with industry professionals and provide mentorship programs, internships, and real-world career exposure to ensure students understand the connection between their academic journeys and future career opportunities. All IOTA institutions provide resources to enhance students' understanding of both college systems and

workplace culture.

- **Eliminating Barriers to Instruction**: Students who attend Hillcrest HS come from diverse backgrounds and frequently require emotional support to achieve academic success. IOTA schools are dedicated to delivering the necessary academic interventions, counseling, and clinical services to eliminate obstacles to learning. The school timetable includes provisions for support services such as special education, counseling, and language assistance to meet the unique needs of each student. Student schedules are tailored to align with their Individualized Education Programs (IEPs) and Individualized Learning Plans (ILPs). IOTA school leaders effectively implement all three tiers of the Response to Instruction and Intervention Model, providing targeted interventions in literacy, mathematics, and Special Education. Furthermore, IOTA schools feature a daily Advisory program that fosters academic guidance, promotes a positive school culture and safety, prepares students for college and careers, and supports social-emotional learning and personal growth. Each school also offers a range of wrap-around services, including mental health support, psychological services, counseling groups, mentoring programs, and connections to community partners for health and wellness initiatives. This comprehensive approach ensures that all students are included to the greatest extent possible (LRE) based on their IEP requirements. Our educational environment, instructional methodologies, RTI2 framework, staff development initiatives, staffing plans, educational programs, curricula, and instructional resources provide a substantial array of supplemental and support materials for all students. These resources and strategies have demonstrated effectiveness for students with disabilities as well as English learners.

Supports for Students with Disabilities (SWD)

Hillcrest High School is committed to ensuring students with disabilities receive high-quality, inclusive instruction aligned with their IEPs while accessing the full scope of the general education curriculum. Our supports are embedded across the instructional framework, curriculum implementation, assessment systems, and professional development programming.

A. Inclusive Instructional Models

Hillcrest implements an inclusive co-teaching model in core academic courses. Special education and general education teachers collaborate on lesson planning and delivery to provide targeted supports while maintaining access to grade-level standards. Instruction is grounded in Universal Design for Learning (UDL), allowing for multiple means of engagement, representation, and expression. Teachers use accommodations such as visual supports, scaffolded text, sentence stems, audiobooks, note-taking templates, and extended time for assignments and assessments.

B. Curriculum Adaptation & Access

All instructional materials—including myPerspectives (ELA), enVision AGA (Math), and SAVVAS Science and History—are supplemented with adaptive and scaffolded supports for SWDs. Content is accessible through guided reading, chunked assignments, frontloading vocabulary, and assistive technology (e.g., text-to-speech, speech-to-text tools). Educators align content delivery with IEP goals while maintaining high expectations and grade-level rigor.

C. Assessment & Progress Monitoring

Hillcrest uses a multi-tiered assessment approach to track SWD academic and behavioral progress. Formative assessments, benchmark data, and IEP goal tracking tools (e.g., EasyIEP) are reviewed every 4.5 weeks during data meetings. Case managers and instructional teams analyze student data to determine needed interventions or modifications. Families receive quarterly updates aligned to IEP benchmarks, and meetings are held as needed to review student progress and adjust goals.

D. Tiered Intervention (RTI²)

SWDs receive targeted academic interventions through Hillcrest's Response to Instruction and Intervention (RTI²) framework. Tier II and Tier III services are integrated into the school schedule and led by special education staff and interventionists. Interventions address foundational literacy and math skills using research-based programs tailored to student-specific needs. Fidelity is monitored using TN's RTI² Implementation Rubric, and progress is tracked weekly using skill-specific data.

E. Behavioral and Social-Emotional Supports

For students whose IEPs include behavioral supports, Hillcrest implements Functional Behavior Assessments (FBAs), Behavior Intervention Plans (BIPs), and school-based counseling services. Social-emotional support is delivered through Advisory, peer mentoring programs, and mental health partnerships. School counselors, psychologists, and social workers provide individual or small-group services focused on regulation, coping strategies, and resilience.

F. Professional Development & Staff Collaboration

All staff receive quarterly professional development focused on differentiated instruction, inclusive practices, IDEA compliance, trauma-informed strategies, and disability-specific supports (e.g., supporting students with autism or emotional disturbance). Professional learning communities (PLCs) include both general and special educators, and weekly planning meetings ensure alignment of instruction and supports. Instructional coaches provide job-embedded support for teachers to implement accommodations with fidelity.

G. Case Management & Family Engagement

Each student with a disability is assigned a dedicated case manager who coordinates IEP implementation, monitors services, and serves as the liaison with families. Regular communication and collaborative meetings ensure families understand their child's progress and services. Annual IEP meetings and interim reviews are conducted in compliance with state and federal guidelines. Parents are encouraged to participate in decision-making and receive translation and interpretation services as needed.

- **Ensuring Quality Teaching & Instruction**: The IOTA model is fundamentally supported by dedicated and effective educators who possess a strong commitment to their profession and their students. This model guarantees high-quality teaching and learning experiences in every classroom through its evidence-based instructional strategies, initiatives aimed at enhancing teacher effectiveness, and comprehensive professional development and support. The TEAM Teaching Rubric (further details can be found in Section 2.4e) outlines the essential competencies that all IOTA educators are expected to demonstrate. Furthermore, teachers at Hillcrest HS receive professional learning and coaching from the Instructional Coaches within the IOTA Community Schools Regional Office. All IOTA teachers engage in weekly intellectual preparation sessions lasting 120 minutes with their fellow content colleagues, SPED and ESL Specialists. These network sessions foster in-depth discussions that encompass both content knowledge and pedagogical approaches.

  At Hillcrest High School, improving teaching and learning is the core driver of student success. IOTA's instructional model is built around a robust, research-based coaching and development system anchored in three interconnected components: The Arc of the Year, Intellectual Preparation (IP) and the IOTA Coaching Model. Together, they create a cohesive ecosystem for teacher growth and high-quality instruction across all classrooms.

A. The Arc of the Year: A Strategic Roadmap

The Arc of the Year (AotY) is IOTA's annual roadmap for academic and instructional excellence. It guides teachers through six intentional phases of development, starting with strong routines and precise execution, and culminating in deep student ownership and a strong academic finish. Each phase focuses on the most critical leverage points for accelerating learning:



- Early in the year, we establish class norms, build strong habits of excellence, and ensure systems for engagement and participation are in place.
- As the year progresses, we emphasize precise instructional delivery, strategic use of data, targeted feedback and ownership of learning, culminating in high-impact student outcomes.
- Instructional leaders and teachers refer to the Arc weekly, aligning coaching priorities, IP focus areas, and student data to the appropriate phase of growth.

B. Intellectual Preparations: The Engine of Effective Planning

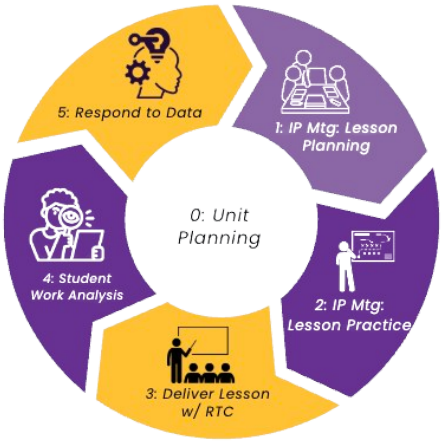
Every teacher at Hillcrest participates in weekly 120-minute Intellectual Preparation (IP) sessions led by Curriculum Specialists and aligned to the Arc of the Year. These sessions are intentional space for:

- Deep study of the upcoming content to ensure teachers internalize standards and objectives,
- Anticipation of student misconceptions and exemplar student responses,
- Rehearsal of key lesson components with feedback,
- Analysis of student work to inform instructional adjustments,
- Planning scaffolds for diverse learners including SWD and ELL students



IP is structured using the Get Better Faster framework and ensures teachers are fully prepared before stepping into the classroom. By connecting planning to anticipated student outcomes, IOTA minimizes variability in instruction and builds teacher confidence and competence.

C. Coaching Model: Driving Continuous Improvement



In order to enhance teacher effectiveness, Hillcrest implements a weekly coaching cycle that includes:

- Real-time coaching and feedback during classroom instruction,
- Same-week student work analysis and reteach planning,
- Regular practice and rehearsal of key lesson segments,
- Tracking progress through coaching logs and observation data.

Each coaching conversation is grounded in student outcomes, allowing leaders to identify high-leverage action steps for teacher improvement. These cycles are individualized, data-driven, and rooted in real classroom artifacts. Teachers consistently refine their craft through observation, modeling, practice and feedback.

- **Promoting Leadership & Life Skills**: IOTA is dedicated to equipping students with a comprehensive array of tools, behaviors, and skills essential for achieving success in both leadership roles and life. Various systems for student leadership, including student government, the student ambassador program, student mentorship, and the School Advisory Council ("SAC"), offer students valuable leadership experiences. The student ambassador program enables students to showcase the effectiveness of IOTA's educational model during school events and tours for external stakeholders. These ambassadors assist guests and visitors in comprehending the profound impact that an IOTA education has on students and their communities. The School Advisory Council plays a crucial role in providing feedback to administrators regarding school policies and procedures. Students involved in this council have the opportunity to influence the allocation of funding at their school and contribute to various school policies. Furthermore, IOTA schools strive to extend leadership opportunities for students beyond the classroom. External experiences are facilitated through collaborations with community programs and mentorship initiatives. Additionally, during the school day, advisory programs are designed to teach and promote essential life skills, support youth development, and improve academic performance.

Academic Plan

The Tennessee Academics Standards drive instruction at Hillcrest HS by providing the road map of what students need to know to be prepared for postsecondary success. The standards are expressly addressed in ELA, math, science, and social studies. Hillcrest HS also offers numerous CTE pathways and various electives to allow students to explore their passions.

b. How are the instructional methods and curriculum used well-suited for the targeted student population? How does the curriculum honor and/or reflect the diverse identities of your students?

Curriculum

The curriculum framework for our college and career preparation is designed to meet the unique needs and academic capabilities of the student population in Southwest Memphis. The materials provided support a variety of assessment methods, enabling teachers to evaluate student learning on a daily basis while assisting students in tracking their progress towards individual objectives. The SAVVAS platform equips teachers with real-time, standards-aligned data that supports data-informed instructional decisions. It automatically groups students by mastery level and assings targeted remediation or enrichment tasks based on individual performance, ensuring responsive support for all learners.The highly skilled educators at Hillcrest ensure that the content is accessible and create learning experiences that promote advanced levels of student cognition. The program is designed to be

student-centered, positioning students as active participants in their learning while teachers serve as facilitators who guide, support and scaffold instruction to promote deeper understanding and ownership.Throughout the academic year, they establish standards for challenge, critical thinking, and problem-solving. They explicitly instruct and demonstrate strategies for tackling complex problems, drawing inferences, asking insightful questions, and considering diverse perspectives. Gradually, they shift the responsibility to students, allowing for increased engagement in student-led activities that are characterized by inquiry, dialogue, innovation, enthusiasm, and challenge.

After analyzing Hillcrest's data from the SY 2022-2023 and comparing the curriculum choices to other options, we saw a need to be more in alignment with the state of Tennessee. Therefore, in SY2023-24 Hillcrest began to pilot curriculum and instructional materials recommended by the State Textbook and Instructional Materials Quality Commission and included on the Official List of Textbooks and Instructional Materials. The State review process uses Tennessee standards and considers the needs of Tennessee classrooms (https://www.tn.gov/education/districts/textbook services/textbook-reviews.html). As the pilot concluded in SY2023-24 and data demonstrated the materials are proven effective with our students, including students with disabilities and English language learners, we made a schoolwide transition in SY2024-25. All selections were made to ensure teachers were fully supported in aligning their instruction with standards while continuing to meet various student needs and making learning accessible for all students.

Core Subjects

- **English Language Arts**
  IOTA and Hillcrest HS teachers are currently using materials selected from the aforementioned state list, including ELA Pearson Education myPerspectives. The program's multi-genre reading selections are appropriately high as they support reading for various reasons while offering authentic and robust opportunities for students to build content knowledge and meet grade-level standards in reading, writing, speaking, listening, and language. Major findings show myPerspectives has proven effective with our student population, including our growing population of non-English learners. The curriculum provides additional support for ELL students - translating the book, and teacher resources. "The instructional materials for myPerspectives 6-8 meet EdReports expectations of alignment, building knowledge, and usability. The materials include anchor texts that are well-crafted, content-rich, and rich in language and academic vocabulary. The tasks, questions, and assignments are connected to the texts students read and require students to collect textual evidence. Units are grouped around topics/themes to grow students' knowledge over the course of the school year. Throughout the program, there are culminating tasks and research opportunities that require students to expand and show their knowledge and understanding of the topics/themes in each unit. There is sufficient support provided for teachers to implement the program with fidelity. The materials provide comprehensive guidance, correlation information for the ELA standards, information for students and families to support learning, and a list of supplemental resources that support the teacher with instruction. The materials also include strategies, supports, and resources for diverse learners to work with grade level content and to" meet or exceed grade-level expectations" (https://www.edreports.org/reports/overview/myperspectives-2023).

- **Math**
  IOTA and Hillcrest HS have been utilizing SAVVAS enVision AGA, a math curriculum that is included on the state list. The curriculum is currently being implemented with fidelity to augment standards-based instruction and grade-level content with connections throughout materials to interleave concepts. A strength of the curricula is embedded tools to assist teachers with differentiation to meet the needs of all learners, including students needing targeted intervention, special education students, and English language learners. The curriculum's focus on conceptual understanding of math encourages students to become active, real-world problem solvers with direct connections to their culture and community to solve increasingly complex math problems. EdReports shows the materials meet all expectations (https://edreports.org/reports/overview/envisionmath-aga-2024): Focus & Coherence, Rigor &

Mathematical Practices, and Usability.

- **Science**
  IOTA and Hillcrest HS have been utilizing SAVVAS Science curriculum, on the state list, to transition to a curriculum that is strategically and expressly aligned with Tennessee Academic Standards and includes embedded, aligned benchmark assessments for teachers to guide their planning and student support. Hands-on inquiry labs and real-world activities will continue to engage learners in active learning that connects science concepts to their world.

- **History Curriculum**
  The Tennessee Academic Standards for Social Studies were designed to engage students in inquiry-based learning through social studies practices—particular skills students use to interact with content—framed by the content strands, which are the lenses through which students view the content and their interactions with it. IOTA Tennessee and Hillcrest HS take a text-centered, primary source-rich approach to the history curriculum. Hillcrest is utilizing SAVVAS History, from the state list. Central to history education is students being able to make meaning of the text and determine its value both in the time it was written and today. Literacy practices (e.g., gathering sources, examining sources, synthesizing information, and framing an argument using evidence) are embedded within the revised social studies standards through the social studies practices. Additionally, students engage in rigorous discussion about why a source was originally produced and its value for the question being posed.

Electives

- **CTE Pathway**
  To prepare students for success in high school, and to support their college and career pathways, Hillcrest High School provides classroom instruction and project-based learning that matches high school CTE pathways and the needs of the Memphis workforce. As a result, students exit Hillcrest prepared for success in postsecondary options — both academically and in having skills and certifications for college and career. Each year, all 9th graders enroll in an initial CTE program based on their interest and will continue on that pathway if they choose to do so. By offering the four-year course pathway, students benefit from sampling different specialties, allowing students to explore interests that represent their desired career path. As a result of having participated in the CTE program, student retention has proven to increase over total school population retention.
  Hillcrest offers robust, industry-aligned Career and Technical Education (CTE) programs across four high-demand career clusters: Art, Audio/Visual Technology & Communications, Information Technology, Fashion Design, and marketing, Distribution & Logistics. These programs equip students with technical, academic and employability skills that prepare them for both college and the workforce.

  The CTE pathways are designed to sequence, four-year programs of study that provide hands-on, project-based learning experiences and culminate in work-based learning (WBL) opportunities and industry-recognized credentials (IRCs). Students may earn dual credit, participate in dual enrollment, and complete capstone-level Career Practicum courses. Each pathway is supported by an active Career and Technical Student Organization (CTSO), including SkillsUSA, DECA, and FCCLA, promoting leadership, technical skill-building, and national competitions.

  Programs of Study include:
  - Audio/Visual Production:
  - Digital Arts & Design
  - Fashion Design
  - Cybersecurity & Networking Systems
  - Supply Chain Management

  Students may also engage in Early Postsecondary Opportunities (EPSOs), earning college credit while still in

high school, and complete the three-credit elective focus area required for graduation through their CTE coursework.

- **Physical Education, Art, Drama, and Music**
  Electives are incorporated into the school program. Electives meet on an A/B block rotation each week to provide students an opportunity to explore their talents and broaden their areas of learning, setting the stage for college majors and career paths. Annual activities include Industry Day and an annual play that incorporates both art and music.

  IOTA's curriculum also draws from the following research-based instructional practices

Planning and Preparation: "Essential Elements of Effective Instruction" by Madeline Hunter Madeline Hunter developed the teacher "decision-making model" for planning instruction known as Instructional Theory in Practice (ITIP). This approach to teaching uses Direct Instruction (DI) as the framework for planning. DI refers to a rigorously developed, highly scripted method that is fast-paced and provides constant interaction with students.	**Assessment and Learning:** "Understanding by Design" by Jay McTighe and Grant Wiggins The emphasis of Understanding by Design (UbD) is on "backward design", the practice of identifying the desired outcomes in order to design curriculum units, performance assessments, and classroom instruction that will enable students to achieve these outcomes.
Instructional Technique: "Teach Like a Champion 3.0" by Doug Lemov Teach Like a Champion offers effective teaching techniques that have proven successful at Uncommon Schools. The techniques used at IOTA include No Opt Out, Right Is Right, Stretch It, Format Matters, Cold Call, Wait Time, Everybody Writes, Do Now, and SLANT. Lemov's experience, co-founding the network of Uncommon Schools that serves a student population that mirrors ours, has resulted in exceptional results. Uncommon Schools' students (82% economically disadvantaged) are outperforming local students in math and reading, consistently beating state averages and closing the achievement gap.	**Classroom Environment:** Safe and Civil Schools, by Randy Sprick Building on over 30 years of experience, the Safe and Civil Schools Program helps foster respect and responsibility in students in conflict resolution as well as improve overall school culture.

Instructional Materials and Curriculum

In alignment with our commitment to equipping students for success beyond secondary education, we have established essential, standards-aligned instructional strategies and resources in the areas of language arts, mathematics, history, and science. A standards-based curriculum is instrumental in fulfilling our mission and objectives, drawing upon research-backed evidence of effectiveness with populations similar to ours, as well as best practices from high-achieving schools both statewide and nationwide. Our instructional strategies and curriculum enable educators to tailor their approaches to address the unique needs of each student, thereby enhancing learning across various subjects and ensuring that students achieve proficiency in the TN Academic Standards and the English Language Development standards. This methodology is particularly appropriate for our diverse student body, which presents a range of initial performance levels. Additionally, the emphasis on college and career preparation underscores the essential skills required for sustained success.For low-income students and students who are often first-generation college students, this helps bridge educational gaps and opens doors to post-secondary opportunities, breaking the cycle of poverty.

It is widely recognized that establishing high expectations for all students and enhancing student engagement are the most effective strategies for improving academic performance. At Hillcrest, students benefit from a rigorous, evidence-based curriculum that is aligned with standards, designed to challenge, engage, and inspire their learning journey. Our educational solutions are tailored to meet learners at their current level and include relevant content that allows students to see their own experiences reflected in their studies (https://www.savvas.com/company/learn-about-savvas/equity-and-inclusion). We assist educators in fostering classroom environments that amplify student voices and celebrate diverse perspectives. By promoting student agency, we provide learners with choices in their educational paths and create inclusive spaces where differences are valued as strengths. The curriculum is designed to honor and reflect the diverse identities of our students, enabling teachers to weave students' everyday experiences into their lessons. Our educators actively recognize and integrate a variety of perspectives, cultures, and histories, ensuring that the content represents a wide range of ethnicities, genders, abilities, and socio-economic backgrounds. By leveraging their culturally responsive relationships, teachers gain insights into their students' lives, strengths, and challenges, using these elements as tools for effective teaching. Furthermore, in alignment with our commitment to empowering leaders and promoting diversity, we strive as a school community to provide a curriculum free from bias. This is achieved by ensuring that our content is inclusive for all learners and by equipping students with the skills necessary to identify and address incidents of bias respectfully. Teachers prepare open-ended questions in advance to facilitate genuine engagement, encouraging students to expand on their own thoughts and those of their peers while emphasizing the significance of active listening.

Ultimately, our educators foster personal connections with students, assisting them in recognizing their individual talents and strengths. Each student at Hillcrest creates a customized learning plan during their advisory sessions, which outlines specific learning goals and objectives that they consistently pursue throughout their four-year experience. Students cultivate a sense of agency by establishing challenging goals, engaging in meaningful actions to achieve those goals, and reflecting on their progress along the way.

c. Describe key changes or adjustments to the academic plan that have occurred since the initial application. What was the rationale for these changes? What lessons were learned?

Key Changes

Our academic plan has evolved to meet the ever-changing needs of students, shifts in state standards; and, most recently, in response to student achievement data and staff feedback. Since 2016, Tennessee students and teachers have experienced changing standards in all four core content areas, as well as numerous shifts in TN Ready testing vendors. The shift in testing vendors is significant because a thoughtful academic plan includes opportunities for students to experience learning activities and assessments that incorporate the technology and item types the vendor utilizes. In response, we implemented a new math curriculum, formed a partnership with the Lavinia Group, and supported an IP collaboration for teachers to complement the delivery of data-driven and targeted PD.

Lessons learned indicate teachers benefit from and are more effective in pivoting when provided with robust professional development, training, and ongoing instructional support. Our curriculum specialists' responsibilities include training and partnering with curriculum developers to provide meaningful PD. The curriculum specialists model lessons and offer an on-demand resource center to support teachers. We have also learned that staff welcome and appreciate the support and voice. Our 86% overall staff satisfaction rate is an indicator showing we value and respond to feedback.

A similar shift occurred in ELA this year, driven by the need to close the gaps students and ensure all curriculum was aligned to the Tennessee Academic Standards. It was also the desire to include a more diverse range of texts and increase the quality of materials, especially those that motivate teacher lesson internalization. The result was similar to math for iReady, where students posted average growth across all subgroups.

Moreover, Fairley High School's return to the district provided us the opportunity to rethink and redefine how we approach the development of leaders and teachers. Adjustments include the following:

- **Intensive Leader Development:** We believe effective leaders drive results, grow people, build teams, and execute our school model effectively. While we have traditionally provided weekly leader coaching and monthly leader collaboration, we have redefined our Leader Competency Framework; we have adopted new tools to focus on leader reflection; and, have redesigned how we build instructional coaching skills. For example, once each month, network principals gather for a full day of collaboration. At collaboration, you may find principals co-observing a class and providing real-time coaching during an actual lesson. The shift to practice, reflection, and more practice has helped principals become better instructional coaches, and in turn, has supported improved student learning.
- **Intensive Teacher Development:** Our schools have recently adopted the Tennessee Educator Acceleration Model (TEAM) evaluation rubric (https://team-tn.org/teacher-evaluation/). This adjustment has streamlined our vision for teaching excellence and the evaluation process. Beyond the three required annual observations (1 instruction, 1 planning, and 1 environment observation), school leaders are empowered with additional decision-making authority to allow more than the minimum number of observations based on individual growth score(s) or level of overall effectiveness. The observations are preceded by a summative conference; they include real-time coaching during the observation, written action steps articulated in our Whetstone system, and an in-person debrief that includes practice. By using observations and data together, TEAM allows teachers and school leaders to have an ongoing dialogue about how what happens in the classroom impacts student performance. Emphasis on teacher growth and improvement with the use of formative and summative data allows teachers and school leaders to have ongoing dialogue about how what happens in the classroom impacts student performance. Individual teacher coaching is supported by a robust professional development schedule. In addition to 10 days of summer professional development and collaboration (15 days for new teachers), teachers participate in twice weekly professional development sessions focused on building skills and collaborating with peers.
- **Collaboration:** Perhaps the most exciting innovation stems from our interest in collaboration within and across campuses. Each Wednesday, network wide professional learning is held by the content area. For example, math teachers across the network meet to unpack standards, review data, and share best practices. We have intensified our collaboration process by including SPED and ESL teachers; reviewing disaggregated data and identifying appropriate scaffolds. Master schedules were built to allow the same preparation period for content teachers. Now, content area teachers have common planning and have weekly network wide IP sessions. The IP sessions, facilitated by Curriculum Specialists and other network leaders, focus on developing a deep level of understanding of lesson content.

d. How will the school continue to review and analyze its academic plan and its impact on academic student achievement.

IOTA Community Schools currently has a team of six curriculum specialists dedicated to the development of pacing guides, common assessments, and the coaching of teachers to ensure the effective implementation of the curriculum. Their efforts guarantee that curriculum materials are in alignment with Tennessee Academic Standards and that assessments reflect the rigor and types of questions students will encounter in state assessments. As subject matter experts, the curriculum specialists facilitate intellectual preparation meetings each week, where teachers gain a comprehensive understanding of lesson content and its role in guiding all students toward mastery of Tennessee Academic Standards. During these IP meetings, teachers spend time engaging in Unit and Lesson Preparation along with student work analysis. Teachers are then observed each week so adjustments to the practice portion of these meetings can be made. Furthermore, we recognize the necessity of allocating time for data analysis. During systematic and regular data meetings, test results are scrutinized to identify which academic standards require re-teaching at the individual, small group, or whole class level. Moreover, acknowledging the significance of data and the continuous cycle of analysis, the time devoted to data extends well beyond planning periods, encompassing blocks of classroom time dedicated to addressing real-time assessment outcomes. Additionally, in intellectual preparation and coaching sessions, teachers establish goals for student proficiency based on daily exit tickets and weekly or unit assessments. The performance against these goals acts as a leading indicator of success concerning the benchmark objectives outlined in the strategic priorities.

e. Describe any key academic plan features for the school that will differ from the existing school's operation, the rationale for implementing these different features and any new resources they would require.

Hillcrest is currently piloting materials from the state's Official List of Textbooks and Instructional Materials for the new Science standards. The impetus for the pilot is based not only on new standards, but on feedback from stakeholders as well as data, including student achievement data, classroom observation data, survey data, etc. New resources would be implemented, allowing for more real-time practice, and prompting students to connect TN Academic Standards with their daily lives.

Secondly, with the significant increase in the ELL population, all teachers will receive ongoing ELPA21 standards and Language Acquisition training as a supplement to the required annual training provided by the ESL curriculum specialist. Hillcrest HS teachers will be expected to complete training modules and participate in scheduled collaborative planning sessions.

f. Explain how the academic plan aligns with Tennessee's academic standards and how it incorporates foundational literacy.

Alignment
Hillcrest's schedule allocates 120 minutes each week for collaborative efforts among teachers within and across grade-level teams, specifically for intellectual preparation meetings. This designated time allows educators to engage in critical discussions, posing questions such as, "What are the learning objectives for our students?" and "How will we assess their understanding?" Through this collaborative process, we ensure that our curriculum is both horizontally and vertically aligned, establishing a framework of common expectations that equips students to meet current and future grade-level standards, as well as to demonstrate proficiency on grade-level assessments. Additionally, teachers reflect on their methods of evaluating students' mastery of Tennessee's academic standards throughout the instructional units and in preparation for state assessments. They also identify opportunities for reinforcing and interleaving learning across different units and content areas, while promoting the spiraling of essential skills, enabling students to encounter the same topics throughout their educational journey.

Foundational Literacy
Our academic plan integrates foundational literacy by embedding a focus on reading, writing, vocabulary, and critical thinking skills across all content areas, emphasizing the interlaced nature of knowledge. We use rich and diverse texts to immerse students in texts related to the subjects they study. It includes a balanced curriculum with opportunities for writing and reading, teaching students how to conduct research and developing students' comprehension and communication skills. It involves strategies including independent reading, vocabulary development, and real-world connections that promote a deep understanding of literary elements.

g. Provide the foundational literacy skills plan for the proposed school as Attachment A.

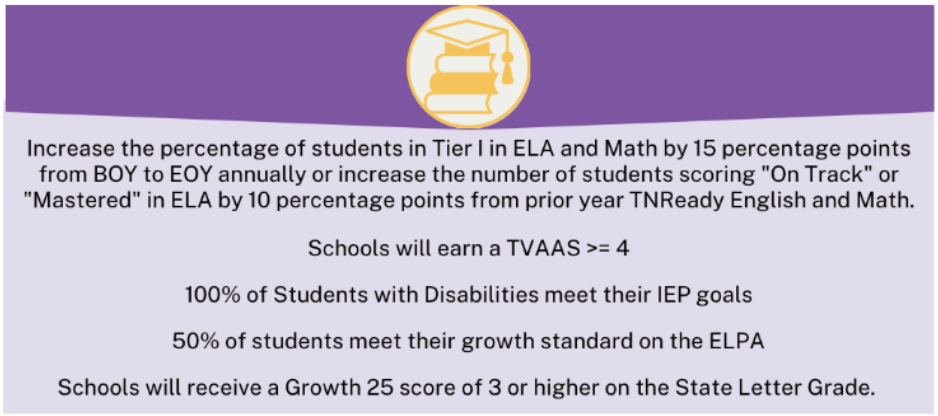
N/A. Foundational Literacy Skills plans have historically been for schools serving grades K-5. Hillcrest High School serves students in grades 9-12.

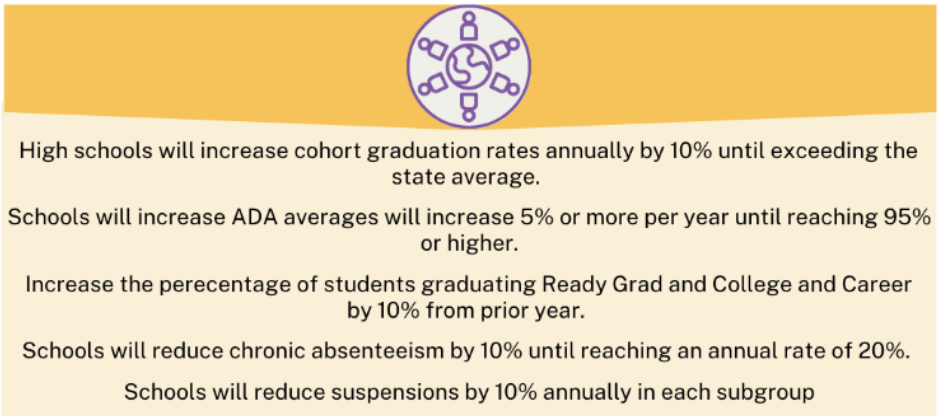
1.4 Academic Performance Standards

In this section:
a. Describe the school's annual and long-term academic achievement goals. How do these goals align with the department and authorizer's model performance framework?

Annual and Long-Term Goals

Hillcrest HS ' annual and long-term academic goals are the center of the work we do. In alignment with the department and authorizer's model performance framework, the year over year academic goals will incorporate the MSCS School Performance Framework which consists of the School Performance Scorecard (SPS). Indicators will include overall SPS, achievement and growth scores, college and career readiness, students on grade level and a climate score. Using baseline data, the goals will be rigorous, measurable, and set high standards for learning.





IOTA's goals align with our priority of preparing students for postsecondary success. Goals are purposefully divided into two buckets, sustaining our focus on two strategic priorities: College and Career-Ready Learners: Academics and Culture. The culture goals are critical for academic success because they support initiatives that ensure as many students as possible are in school, ready to learn, each day. We know and research shows that students who are chronically absent in the middle grades are at very high risk of being off-track for graduation. Therefore, a critical step in achieving academic outcomes is student attendance. This entails keeping absenteeism and suspension rates low.

Our academic goals continue to focus on both state and internal assessment: student achievement and growth. Achieving a goal to earn TVAAS composite of 4 or higher would indicate a high level of success on TN Ready testing. Other academic goals will continue to be based on iReady assessments, which are administered three times annually. These assessments are more sensitive to measuring incremental student growth and closing gaps than annual state assessments. Additionally, each student is assigned a stretch growth goal by iReady that, if met for consecutive years, would significantly reduce or close the gap between the student and grade-level peers. Curriculum Associates defines quantifiable stretch growth targets as "personalized, potentially multiyear targets aligned to the level of growth needed to reach grade-level readiness (https://cdn.bfldr.com/LS6J0F7/at/4xcb936b2q7487g9sqxnp5fv/ca-pathways-to-success-executive summary.pdf).

Hillcrest HS' goals have aligned with strategic priorities set forth by the Tennessee Department of Education's "Best for All" strategic plan, the State Board of Education's strategic focus, and goals set for the MSCS Destination 2025 Academic Plan and its updated vision, "Reimaging 901," namely, to improve postsecondary readiness and prepare all (100%) Tennessee students for success in postsecondary and career. Hillcrest will support MSCS' expected year-over-year outcomes to ensure students in our county graduate on time and students' math and reading skills are on grade level (https://www.scsk12.org/academic/files/23/Academic%20Framework%202022%2023.pdf). Our goals ensure we monitor students' ability to meet stretch growth goals, contributing to their ability to achieve grade-level performance. Data shows students who meet their stretch goals after two years are more likely to attain grade-level placement, compared to students who achieve only typical growth targets (https://cdn.bfldr.com/LS6J0F7/at/4xcb936b2q7487g9sqxnp5fv/ca-pathways-to-success-executive summary.pdf). Both our goals and the authorizer's performance framework focus on achievement and growth.

b. Describe the school's approach to helping remediate students' academic underperformance and learning loss, including plans for Response to Instruction and Intervention (RTI²) that aligns with Tennessee guidelines.

IOTA provides multiple supports for students who are underperforming academically. Teachers provide quarterly benchmark exams and interim assessments in core content areas to monitor their student's progress. IOTA is committed to serving the needs of every student, no matter their background. IOTA succeeds with some of the most socioeconomically disadvantaged student populations in the city and has specific academic interventions and strategies to support such high-need students.

Reading and Math Intervention Programs
Standards-aligned programs and skill-based interventions for reading and math are provided to students demonstrating academic deficits. Students participate in an initial screening diagnostic, followed by a skills-based benchmark to determine the specific area(s) of need. Tier II and III Math and ELA students receive an added layer of intervention (RTI) in a separate setting. In each specific intervention setting, teachers leverage credible resources such as the iReady Teacher Toolbox, the iReady goal setting and lesson assignment features, AimsWebPlus to progress monitor and benchmark, and varying online platforms to ensure data reflecting academic progress is continuously collected and shared with the parents and students. Please note that all efforts for remediation and intervention are adapted accordingly to the IEP and ILP service hours.

After-School Tutoring
Students who are not achieving a satisfactory grade within a particular class and need more support in a subject can attend tutoring, which is offered for an hour every day after school and run by a credentialed teacher. IOTA provides a free after-school program to all students to improve academic outcomes. The Academic Site Coordinator ensures that the tutoring sessions are aligned with the school day lessons and topics so that students receive additional academic support. Enrichment activities that incorporate learning within fun activities such as Coding with Code Crew, Cosmetology, Fitness, Student Council, Art, Drama, and Young Content Creators. These activities reinforce topics taught during regular instruction periods of the school day.

Learning Loss
IOTA demonstrated a commitment to the continuity of learning throughout the pandemic. Emerging from the pandemic, research supported a steadfast commitment to Tier I instruction with embedded supports to address gaps in pandemic learning loss or the long-term effects of poor educational opportunities. IOTA's approach to instruction throughout the pandemic focused on live instruction, using our teachers and our curriculum. We utilized Zoom to continue to operate on a normal, synchronous schedule. Additionally, IOTA opened its doors to in-person learning in January 2021, earlier than many neighboring schools.

Hillcrest also offered the Summer Boost program to provide students more "at-bats" for Tier I instruction, coupled with tiered interventions. Summer Boost was a program targeting students new to Hillcrest HS, especially rising 9th graders, that offered enrichment to better prepare them for middle school and the rigor of the middle school curriculum. Because many students enter 9th grade reading three or more grade levels behind, this programming enabled us to get a jumpstart on early interventions. Data showed that students who participated in the program

improved the entry-level data for iReady benchmarks. Summer Boost participants also showed stronger gains in math and were able to build relationships with new teachers before the start of the school year.

Advisory

Hillcrest High School implements a consistent four-year advisory structure in which students remain with the same advisory teacher and peer group throughout high school. This model is grounded in research showing that sustained relationships with trusted adults significantly enhance student outcomes. The Search Institute and the CDC highlight that strong, long-term student-adult relationships and school connectedness are associated with improved academic performance, higher graduation rates, and better mental health. Additionally, studies on "looping"—where teachers remain with the same students over multiple years—demonstrate gains in test scores, reductions in behavior issues, and stronger attendance. A stable advisory environment fosters trust, allows advisors to serve as effective advocates and mentors, and creates a safe space for social-emotional learning and college and career planning. By maintaining advisory continuity, Hillcrest High School cultivates a strong sense of belonging, increases accountability, and provides personalized support that grows with each student over time.

Graduation Requirements

Six credits are required to enter the 10th grade, 12 credits are required to enter the 11th grade, and 18 credits are required to enter the 12th grade. See section 1.6 for additional detail on how credits are calculated. Retention shall be considered only when it is in the best interest of the student. Retention decisions affecting a student receiving special education services shall be made in consultation with the student's Individualized Education Program (IEP) team and in accordance with the provisions of the IEP. See Student Policy Manual for full promotion and retention policies. Hillcrest offers the following diplomas: Regular Diploma, Alternate Academic Diploma, Occupational Diploma, and Special Education Diploma.

Graduation requirements are designed to ensure that students acquire the knowledge, skills, and experiences necessary for success in college and other postsecondary pathways. By aligning coursework with state academic standards, including rigorous instruction in core subjects such as English, mathematics, science, and social studies, students are prepared for the academic challenges of higher education. Additionally, requirements such as completion of college preparatory courses, participation in career and technical education (CTE) programs, and opportunities for dual credit or Advanced Placement (AP) classes provide students with exposure to college-level expectations. These standards not only reinforce academic proficiency but also foster critical thinking, problem-solving, and communication skills essential for a variety of future endeavors. Ongoing assessment and counseling ensure students remain on track, while future updates to graduation criteria will continue to reflect the evolving demands of colleges and the workforce, maintaining a strong foundation for lifelong success.

Hillcrest employs a comprehensive support system to assist students at risk of dropping out or not meeting graduation requirements, ensuring that every student receives the guidance and resources needed to stay on track. This includes early identification through data-driven monitoring of academic performance, attendance, and behavior. Once identified, students are provided with targeted interventions such as academic tutoring, credit recovery programs, individualized learning plans, and mentoring. The school also offers access to counselors and social-emotional support services to address non-academic barriers to success. Regular communication with families and personalized graduation planning help keep students and guardians informed and engaged. Additionally, partnerships with community organizations provide further support through enrichment programs and postsecondary readiness resources. These systems work together to create a safety net that not only intervenes when students are struggling but also proactively builds a pathway toward graduation and future success.

Early Post Secondary and Work-Based Learning Opportunities

Hillcrest is committed to preparing students for college and career success by incorporating a range of early

post-secondary and work-based learning opportunities. These include statewide dual credit with local colleges and universities, allowing students to earn college credits while still in high school. Advanced Placement (AP) and Career and Technical Education (CTE) pathways further support academic rigor and career readiness. To deepen real-world learning, the school will offer internships, job shadowing, and mentorship programs in collaboration with local businesses and community organizations. Students will also engage in project-based learning and capstone experiences that connect classroom instruction with real-world applications. Through these strategies, students gain both the academic foundation and the practical skills needed to transition confidently into postsecondary education or the workforce.

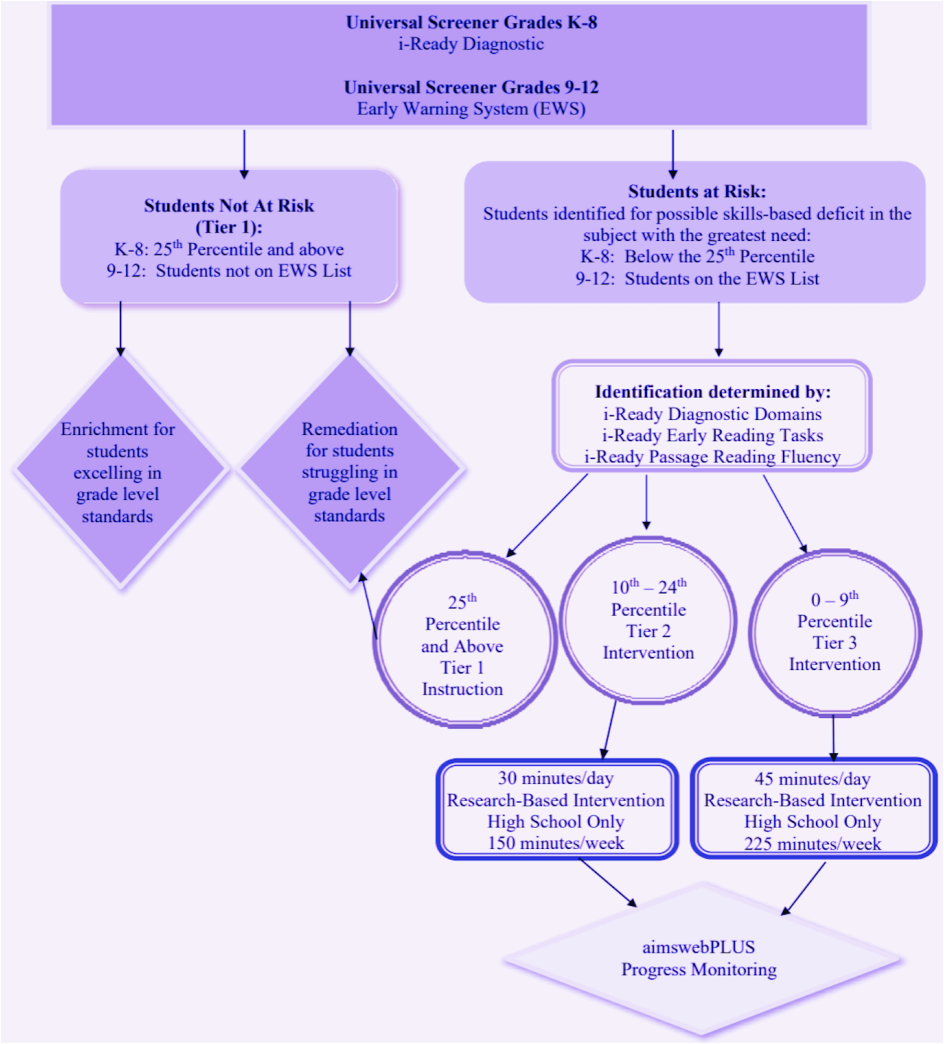
Exit Standards

When students graduate from Hillcrest High School, they will be expected to have completed a college-preparatory course of study that will enable them to be eligible for college and to be better prepared for success in college, leadership, and life. Students will graduate from Hillcrest High School with a total of 24 credits that include: four years of ELA, math, and science, three years of history, and a minimum of two years of foreign language. Other courses required by the state of Tennessee for graduation are required by IOTA and Hillcrest (see section 1.6). The curriculum for all core content areas will be mapped against Tennessee Academic Standards and college readiness indicators. Students will be encouraged to enroll in Advanced Placement and Dual Credit courses. Also, Hillcrest High School offers multiple CTE programs starting in 9th grade for all students.

Response to Intervention

Hillcrest High School follows the Response to Intervention Framework as outlined by the Tennessee Department of Education. Our implementation process is as follows:

- Step 1: Hillcrest administers the iReady diagnostic as the universal screener.
- Step 2: The school data team analyzes Step 1 data using the chart below.



- Step 3: Students identified as at risk will complete the Survey Level Assessment using AimsWebPlus to identify specific skill deficits and the appropriate grade level for interventions. Following this assessment, progress monitoring will occur weekly or bi-weekly.
- Step 4: Once students are identified through the RTI2 process, the data team will meet twice quarterly (every 4.5 weeks) to assess progress toward intervention goals. The first meeting for the team will focus on the framework for academic milestones for Tier 2 and Tier 3 interventions. The data team will assess data to determine areas of skill deficits for students and also select research based instructional strategies that ensure the best outcomes for students. Once RTI2 has been implemented, the team will meet to evaluate and disaggregate the data using the progress monitoring. This is an opportunity for the team to fine-tune instructional strategies and evaluate goal progression. Using the systems set up in Google Looker, the data team compares how the student performed on the first iteration of iReady, exit tickets, to determine if performance is leading to overall success toward academic goals along with progress monitoring in AimsWeb. In analyzing data sets, the data team can determine how well the strategies they planned at the previous meeting are working, if new instructional strategies need to be implemented, or decide to continue with the existing strategies as they relate to the student goal and fidelity of instruction. This system of analyzing student performance data will continue throughout the year, providing opportunities to adjust instructional practices to steadily increase student movement through tiers, ultimately moving students out of intervention. If a student is not responding to intensive intervention, the Student Support Team will begin the next steps for possible identification of a learning disability.

RTI Scheduling and Intervention Approach

Students in Tier II Intervention courses are scheduled for 30 minutes daily of the 45 minute advisory block. The

remaining 15 minutes of the advisory block is used for mini lessons regarding SEL and College and Career Readiness. Tier III Intervention occurs every other day for 70 minutes during a regular block of the school day.

At Hillcrest High School, our academic intervention approach is grounded in early identification, data-driven decision-making, and tiered support to ensure all students achieve academic success. We regularly analyze student performance data from classroom assessments, standardized tests, and progress monitoring tools to identify those in need of additional academic support. Students receive differentiated instruction in the general education setting (Tier 1), targeted small-group interventions for specific skill gaps (Tier 2), and individualized instruction for more intensive academic needs (Tier 3). Interventions may include focused tutoring, supplemental instruction in reading and math, and access to online learning tools tailored to individual learning levels. Teachers and academic interventionists collaborate closely to design, implement, and adjust intervention plans based on student progress. This structured academic support system ensures that students at Hillcrest High School are equipped with the skills and knowledge necessary for continued growth and academic achievement.

Per the Tennessee RTI^2 Framework, schools with a high population of struggling students may use relative norms (comparing students to the school's population rather than national norms, solely) to determine which students have the greatest need for intervention. This is particularly important to note for Hillcrest, as roughly 50% of Hillcrest's population falls below the 25th percentile.

Tier	Percentile (According to RTI Framework)	Intervention	Frequency of Progress Monitoring	Approximately % of Students in RTI Tier at Hillcrest
Tier I	> 25th Percentile	Receives Tier I instruction	N/A	80 - 85% of students
Tier II	10th - 24th Percentile	Stand-alone Tier II classes	Bi-weekly	10 - 15% of students
Tier III	< 9th Percentile	Stand-alone Tier III classes	Weekly	5 - 10% of students

Special Needs
Designated SPED students are provided with extra support to reflect the needs outlined in the Individualized Education Plan (IEP). See section 1.7 for details on IOTA's special education program.

English Language Learners
English language learners (ELs) are included in our Response to Instruction and Intervention (RTI2) process. All educational decisions regarding English Learners (ELs) are made collaboratively with input from the ESL teacher and other academic stakeholders. Thoughtful consideration should be made when determining how ELs will participate in tiered interventions.

If an EL falls below the 25th percentile on the universal screener, iReady Diagnostic, then a review of additional data will be conducted by the School Data Team, which must include the ESL teacher, to determine if he/she has acquired sufficient English language to allow access to academic interventions.

Sources of data to be reviewed:

- WIDA ACCESS scores and ELPA21 scores (**OTUS, TN PULSE. TIDE**)
- Student attendance (**PowerSchool-SART)**
- Academic TOR attendance (**School Administration**)
- Access to Tier I instruction and ESL services during COVID (2020-2022)
- Historical diagnostic data **(iReady**)

- Enrolled in US School date (**PowerSchoo**l)
- Enrolled in LEP Program date (**PowerSchoo**l)
- Interruption in formal education (**EIS**)
- Internal assessments (***OTUS***)
- Enrollment History (**EIS**)
- Historical and Current Grades (**PowerSchoo**l)
- ILP Progress Monitoring forms
- Goal Progress **(ILP TN PULSE)**
- Data of peers with similar circumstances (OTUS or TN PULSE)
- Proficiency in their first or native language

If it is determined that the EL **has not** acquired sufficient English language to access academic interventions and is within two years of enrollment in a US School, the student may receive additional ESL services rather than participate in RTI^2.

Should the RTI^2 Data Team, after reviewing available data (including teacher observation), recommend that RTI^2 is a need within the first 2 years of enrollment in a U.S. school, this recommendation should stand due to the recognition of a possible need not related to language acquisition.

If it is determined that an EL **has sufficient** English proficiency, the student should receive RTI^2 interventions based on his/her specific area of need**.** An explanation is documented in the **Exclusionary Factors Worksheet.** Additionally, parents will be informed of how RTI2 will meet their child's needs.

Our system of support is appropriate for all students. The RTI2 team includes a diverse group of experts who collaborate to identify and address student needs, guaranteeing access to our rigorous curriculum. This approach is based on meeting immediate needs and nurturing individual strengths. It works to provide at-risk students with research-based, targeted, and systematic interventions as students begin to struggle through to proficiency. Universal screening methods eliminate extended waiting periods. Tiers are flexible. With frequent progress monitoring, interventions are delivered to students in varying intensity levels, making it possible for students to work with, or around, the effect of their specific need while retaining equal access to the academic content standards. Further, combining intervention with classroom instruction (such as small group instruction) supports students who are performing far below grade level better than instruction alone, allowing teachers to differentiate learning, offer targeted instruction, provide supplemental support, and deliver tiered interventions to meet the range of student needs.

The RTI2 team participates in regular data-based meetings minimally twice quarterly (every 4.5 weeks), during which time is spent assessing student's academic performance to quantify a student's rate of improvement (ROI) or responsiveness of instruction to ensure that tiered instruction is meeting the needs of its students, students are making adequate progress, and to suggest additional evidence-based practices that are connected across the three tiers. The meeting time is also used to present expectations, keep staff accountable, and ensure that interventions are implemented with integrity.

Social and Life Skills Development

Our RTI2 procedures include three areas of prevention: primary, secondary, and tertiary in which whole school tiered interventions utilize systems, data, and evidence-based practices to increase social, emotional, and academic success for all students. The tiered approach permits staff to identify and address the underlying reasons for misbehavior and supports personalization of the preventive supports and proactive techniques that are used in the classroom. All students receive Tier I support, including relationship building and direct instruction of schoolwide expectations that are designed to reduce overall rates of misbehavior and support a positive learning climate. These supports reduce the percentage of students in need of more targeted interventions. Data collected across the tiers of implementation are utilized to determine the need for more targeted and intensive tiers of support. Tier II supports are for some students who are at risk for further impact, while Tier III supports focus on individuals.

Hillcrest High School students also participate in a daily Advisory class with the same group of students and teachers for the entirety of their middle school career. Advisory activities are organized around four pillars: 1) school culture and safety, 2) academics, 3) social life skills, and 4) civic engagement. During Advisory, students reflect on their academic progress and develop SMART goals and a plan to strengthen their academic performance pertaining to our mission:

- College and Career: Increase their awareness of and commitment to a postsecondary option in the early grades.
- Leadership: Develop their identity by understanding themselves and what makes them unique; develop their understanding of basic leadership principles; develop their basic influence strategies and eventually apply these skills as they advocate for change in their school and/or community.
- Social Life Skills: Acquire different study skill strategies, test-taking strategies, and communication tools that will enable them to succeed in their academic career; understand health questions related to being a young adult including but not limited to puberty, relationships, mental health, family, substance abuse, etc.; Gain self-efficacy skills that will allow them to address the barriers to learning with resiliency; gain job skills and gain a basic understanding of personal finance.

Working with the same teacher and student peers for the duration of their time enrolled at Hillcrest benefits students with a familiar support system built into the school day. Hillcrest High School administers the CASEL CORE SEL survey twice a year to collect data on key social-emotional metrics, such as self-management and social awareness, as well as school climate and culture.

c. Describe any lessons learned pertaining to student attendance over the past 3 years. Describe what has been done to ensure high rates of student attendance. How will this continue?

Student Attendance

Over the past four years, lessons learned regarding student attendance have underscored the importance of collecting data; working rapidly to identify and monitor students who fall below thresholds for attendance, and working collaboratively to address barriers to attendance. In response to these barriers, our attendance team, which includes Student and Family Support Specialists, make daily phone calls to students and parents to remind them of the importance of school attendance. Once students have missed three days without an excused absence, the attendance team makes home visits to assess their needs and to determine if further resources are necessary to ensure the student can come back to school safely. The Student Attendance Review Team (SART) considers students' individual needs to develop a personalized approach to improve individual and schoolwide attendance rates. Our engaging curriculum and dynamic lessons incorporate real-world connections and cater to diverse learning styles and interests to capture and sustain student engagement. The curriculum and lessons are based on real-time data and student feedback to make learning relevant and meaningful. Incentives and positive reinforcement have proven effective in helping us ensure high rates of student attendance. For example, students may earn a celebratory lunch or be recognized during a schoolwide assembly. We have also leveraged our partnership with NIKE to offer onsite mentorship opportunities. When students have been absent, Hillcrest offers tutoring to support students in catching up. Engage TN and the Graduation Alliance continue to provide Academic Success coaches for our students struggling with attendance. Data shows attendance at Hillcrest surpasses that at local comparison schools. We will continue to prioritize intentionally welcoming students into a nurturing learning environment and sustain proactive communication with parents, leveraging technology to track and intervene early. Our push notification system will continue to facilitate real-time notification to address absenteeism at the moment while monthly parent and community SAC meetings help us build strong relationships and sustain family involvement.

- **Describe the school's process for identifying and addressing chronic absenteeism.**

Hillcrest uses the IOTA Google Looker data visualization system alongside PowerSchool to identify, address, and

monitor chronic absenteeism. Google Looker permits the team to sort data to quickly identify students with the lowest attendance rates. It creates lists to identify students with poor attendance for whom intervention will be prioritized. As an attendance tool, PowerSchool unified operation attendance intervention suite facilitates customized communication with families, providing them with actionable attendance data (https://www.powerschool.com/blog/improve-school-attendance-with-attendance-intervention-tool/). The SART uses data to identify and holistically respond to the root causes of student truancy. For example, we partner with Lifedoc Medical to connect families with a full-time nurse on-site to address health needs. Our Student and Family Support Specialist makes daily calls to families whose student has been absent for # or more days. Our tiered, research-based strategies involve the following five core principles based on the level of student need:

1. Data monitoring;
2. Family and Student Engagement;
3. Positive Recognition;
4. Personalization; and
5. Barrier Removal

(https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/219853/TIERED RESOURCES_FOR_ROE.pdf). The tiers increase in intensity based on need. For example, at Tier I, we create a welcoming learning environment with positive messaging for all students. At Tier II, we increase communication with the student and his/her family to identify barriers and provide for family needs. At Tier III, outreach is intensified, and referrals are made to appropriate service agencies.

e. What are the school's exit standards for students, including graduation requirements? These should clearly set forth what students in the last grade served will know and be able to do, and what is required.

The TN Academic Standards define what students should understand and be able to do at the end of each grade level. The standards are rooted in the knowledge and skills students need to succeed in their postsecondary studies and/or careers. Upon completion of 12th grade, Hillcrest High School students will have demonstrated proficiency on the TNReady (or the TCAP-Alt per a student's IEP). Students must earn a minimum of 60% to pass a class and earn course credits to advance to the next course.

When students graduate from Hillcrest High School, they will be expected to have completed a college or career-preparatory course of study that will enable them to be eligible for postsecondary options and to be better prepared for success in life. Students will graduate from Hillcrest High School with a total of 24 credits that include: four years of ELA, math, and science, three years of history, and a minimum of two years of foreign language. Other courses required by the state of Tennessee for graduation are required by IOTA and Hillcrest. The curriculum for all core content areas will be mapped against Tennessee Academic Standards and college and career readiness indicators. Students will be encouraged to enroll in Advanced Placement and Dual Credit courses. Also, Hillcrest High School offers CTE programming in Networking Systems, Arts, A/V Technology, and Communications.

Students who fail more than two courses per school year may not be promoted to the next grade level (i.e., that student may be retained in the same grade level for the following school year). Students who fail one or two courses in a school year may be required to enroll in credit recovery to be promoted to the next grade level and exit the school. Students will have learned and demonstrated excellent attendance habits. (e.g., students will be in attendance for 165 of 180 days or miss no more than 15 days of school). Additionally, Hillcrest students will have participated in advisory periods as their elective focus and will have acquired study skill strategies, test-taking strategies, communication tools, time management, goal setting, and social-emotional development. Evidence of these skills is demonstrated through the successful completion of assignments, projects and participation of advisory units.

A Hillcrest student must earn a minimum of 60% to pass a class and earn course credit. Grades in all courses/subjects, including art, music, and physical education, will be reported on report cards and transcript records using numerical values as indicated below:

A 90 -100
B 80 - 89
C 70 -79
D 60-69
F Below 60

1.5 Assessments

In this section:
a. Identify the formative and summative internal assessments the school uses to assess individual student and sub-group learning needs and progress throughout the year.

Complimentary to the snapshot data that state assessments provide, our ongoing formative and summative assessments allow for close monitoring and guiding of student performance over time. Hillcrest staff members use assessment results to adapt instruction, make adjustments to intervention, develop small-group support, and determine immediate PD needs. The following table identifies the assessments that are used to evaluate student progress toward mastery of standards in all core subjects.

Assessment	Purpose	Student(s)	Frequency *BOY= Beginning of Year* *MOY= Middle of Year* *EOY= End of Year*
Universal Screener, Diagnostic and Interim: IReady math and reading diagnostic	To measure and track student progress (proficiency and growth) in reading and math. iReady generated reports align individual, small group, and class results to TN Academic Standards, allowing teachers to make data informed decisions that will address student gaps; to provide a snapshot of a student's performance and growth and determine intervention needs. iReady assessments are central to the goals. Screening for Characteristics of Dyslexia is part of the Universal Screening Process. After the Universal Screener is completed, the screening results for SWD (excluding self-contained classes) and their general ed peers will be reviewed by the school's RTI^2 Data Team. Students are identified as displaying characteristics of dyslexia if they: ● are flagged on the EWS and/or Universal Screener as being at risk for a reading deficit **AND** ● Displays deficits in 50% or more of the grade-appropriate subtests using the URS Crosswalk provided by the state of Tennessee	9-12	BOY, MOY, EOY

IOTA Comprehensive Assessment Program (CAP) Summative Assessments	Created by IOTA Curriculum Specialists to align with the rigor and style of TNReady assessments. Curriculum Specialists ensure alignment between curriculum materials, TN Academic Standards, and the assessments. Performance data is used to make decisions on reteaching, remediation, test preparation, and test prediction.	9-12	Mid and end-of-quarter
Common Exit Ticket formative	IOTA teachers utilize formative assessments like exit tickets almost daily. Curriculum specialists create once a week priority exit tickets for each content area	9-12	Ongoing: at least weekly
ELPA21 Summative and ALT ELPA	Opportunities for students to demonstrate their English language proficiency.	active ELs	EOY
AimsWeb Plus	Utilized for all students and by special education and intervention teachers to isolate skill gaps and monitor progress.	9-12	BOY, MOY, EOY
Brigance Transition Inventory Assessment	To measure present levels of performance in four transition skill areas: academic skills; post secondary opportunities; independent living; and community participation	For students in self-contained classrooms	Ongoing
Functional Independence Skills Handbook	To help determine goals for future educational or developmental training programs for students in middle and high school self contained classrooms. Sample lesson plans are provided, with teaching technique examples for each item evaluated, relating the assessment directly to the curriculum.	9-12	Ongoing

b. Explain how the school utilizes a data cycle. How does the school collect and analyze student academic data and use it to inform instruction, professional development and teacher evaluations?

At Hillcrest HS , data-based decision-making is the ongoing process of collecting and analyzing a variety of appropriate data gathered through ongoing assessment to determine the most appropriate instructional pathway for each student and to inform and drive instructional decisions for all students. Data provides information needed to make informed decisions about skills-based interventions, re-teaching, and enrichment. Multiple sources of data (see Assessment section) are used to identify individual student strengths and areas of need. The Principal, with support from the Executive Director, Chief of Academic Advancement, and Chief of Innovation holds responsibility for the oversight of the collection and analysis of assessment data. In addition, we understand that time is needed to establish and support data analysis. The school principal, the Executive Director, the Chief of Academic Advancement, and the Chief Innovation Officer conduct monthly data analysis meetings to measure student and staff progress and to highlight and refine our rapid improvement plan to meet the goals of the school. Additionally, the school principal and the teachers conduct weekly data review meetings that are dedicated to data analysis with specific expectations and practices outlined in partnership with the Executive Director, the Chief of Academic

Advancement, and the Chief Innovation Officer. During these systematic and routine data meetings, student test results, and exit tickets are analyzed and discussed to determine which of the academic standards need to be retaught at the individual level, the small group level, or the whole class level. Further, given the importance of data and the ongoing cycle of data analysis, the amount of time dedicated to data stretches far beyond the planning period, directly into blocks of classroom time that are dedicated to responding to real-time assessment results.

The data cycle ensures teachers remain knowledgeable about student performance and show evidence of setting goals for each child that are based on grade-level benchmarks or expectations. Data is used to monitor how well students are progressing toward their individual and schoolwide goals. All data, including data derived from the universal screening process (i.e., iReady diagnostic assessment three times per year), should be considered when making instructional decisions for students. If a student is not making adequate progress in Tier I, the team uses data to determine if additional support through Tier II or Tier III intervention is necessary. A variety of data sources, including assessments and teacher observations, are used when determining intervention and instructional needs.

Data Cycle	
Network →School Leaders	**School → Teachers**
During Step 1 the Data Team: ● Set the vision for data use across the district ● Build a culture of inquiry to promote systemic data use ● Establish a Network Data Team to drive this work ● Build data literacy ● Establish systems and policies to inventory, collect, and disseminate data	**Step 1** will help the School: ● Establish a schedule to review data continuously
During Step 2 the Data Team: ● Creates and presents effective data displays and data overviews ● Identify the data needed to answer the questions	**Step 2** will help a School use the above roles and vision to: ● Create and present effective data displays and data overviews ● Identify the data needed to answer the questions
During Step 3 the Data Team will use the above questions and data to: ● Collect and organize data ● Make inferences from multiple sources of data	**Step 3** will help a School use the above questions and data to: ● Collect and organize data ● Provide data to all instructional personnel ● Make inferences from multiple sources of data
During Step 4 the Data Team uses the inferences generated above to: ● Identify and explore the root causes of the problem (analyze)	**Step 4** will help a School use the inferences generated above to: ● In collaboration with Teachers, identify and explore the root causes of the problem (Analyze) ● In collaboration with Teachers, identify the highest leverage evidence-based practices that will increase positive outcomes

During Step 5 the Data Team uses the knowledge generated above to: ● Articulate meaningful measures of implementation and change ● Develop action plans, if necessary, to implement new strategies or to implement existing strategies more effectively ● The Chief Operating Officer meets biweekly with the school principal to review and discuss data points and progress toward goals ● Provide professional learning and development materials to school-based Instructional Leadership Teams on how to use and identify further data professional learning needs	**Step 5** will help a School use the knowledge generated above to: ● Co-develop action plans, if necessary, to implement new strategies or to implement existing strategies more effectively ● PRN will meet with school-based ILT to review and discuss data points
During Step 6 the Data Team uses the action plan generated above to: ● Analyze evaluation data ● Identify and develop a communication strategy ● Celebrate wins ● Continue the process of inquiry	**Step 6** will help a School use the action plan generated above to: ● Consistent PLC meetings to review data and make intentional adjustments in T practice ● During the continuous coaching cycle, data is integrated, discussed, and actions made based on performance ● Evaluation of instructional adjustments ● Celebrate wins

In addition, PD is designed and delivered in response to specific teacher and student needs, as informed by data analysis. A recent example of PD that was delivered in response to data includes the Semester One Staff Data Dive in our weekly PD. This PD focused on supporting teachers in analyzing students' academic performances on semester one state standards to create a learning plan that will improve student achievement. Data also informs teacher evaluation and teacher coaching. More specifically, by using observations and student growth and achievement data together, teachers engage in ongoing dialogue about how what happens in the classroom impacts student performance. During evaluation (See teacher evaluation in section 2.4e), evidence is collected to ensure instructional decisions are based on data from formative assessments, effective differentiation is informed by data, assessment data is used to inform planning, and lessons are differentiated.

c. Provide the school's state mandated assessment testing plan as Attachment B.

Hillcrest High School ' state mandated assessment testing plan is provided in Attachment B.

To maintain test security, testing materials are locked in a restricted, secure storage area (centrally located locked room that is accessible to only the building testing coordinator and school counselor. The room is inaccessible to unauthorized personnel. The building testing coordinator (BTC) holds responsibility for administering, monitoring, and maintaining security of all state-mandated tests. Responsibilities include counting materials, distributing and collecting materials, completing the Test Materials Chain of Custody form, obtaining signatures (as required), etc. Minimum test security expectations are outlined in the TN State Board of Education's Test Security Procedures. All personnel involved in testing are trained annually by the BTC. Staff are prohibited from discussing test content; reproducing, duplicating, or paraphrasing test items, using test items to create instructional activities, and must create a secure testing environment for their students (e.g., seating arrangement, signage, calculator use, etc.) At a minimum, Hillcrest will follow the State Test Administration Security Protocols contained in the then-current Test Administration Manual. Finally, in accordance with State law, any employee found to have violated security guidelines shall be placed on immediate suspension, and such actions shall be grounds for dismissal and revocation of state

license.[1] The Superintendent (designee) shall immediately report a potential breach of security and/or any testing irregularity to the appropriate offices responsible for state-mandated testing at the Tennessee Department of Education.

1.6 School Calendar and Schedule

In this section:
a. Provide the annual academic calendar for the school as Attachment C.

Hillcrest High School ' annual academic calendar is provided in Attachment C.

b. Provide the school's detailed daily schedule by grade as Attachment D.

Hillcrest High School ' daily schedule is provided in Attachment D.

- **Include the number of instructional hours/minutes in a day for core subjects such as language arts, mathematics, science, and social studies.**

  As shown in the 2024-2025 schedule provided in Attachment D, the schedule includes five periods per day on an A/B block. Daily core Math and ELA classes, along with tested subject areas are double blocked across two periods to help students build the strong academic foundation that is needed to succeed throughout high school. Student engagement in daily core content courses of tested subject areas promote in depth learning of content with ongoing opportunity for active learning, practice, and discussion.

  The schedule includes a daily advisory period. This time is used to not only focus on students' future pathways but to also build connections among students and staff. Tiered interventions take place during advisory. Tutoring takes place after school through our After School Program. Elective rotation includes CTE, art, foreign languages, humanities electives and music, providing students opportunity to discover new interests and skills that broaden students' future options.

Instructional Hours		
Content Area	**Minutes per Day**	**Minimum Number of Minutes per Week**
English	70	350
Mathematics	70	350
Science	70 (every other day) Biology- 70 daily	210 Biology- 350
History	70 (block schedule)	210
Elective (PE, CTE, art, foreign languages, humanities electives, and music)	70 (block schedule)	210
Advisory	45	225
Intervention (if Identified)	45	225
Total	**420**	**2100**

c. Explain how and why the academic calendar and schedule is optimal for student learning. How have you planned time for tiered interventions, enrichment, tutoring, and other academic activities?
The daily and weekly schedule meets the needs of the academic program; instructional time in the school day is expressly dedicated to teaching and learning. The academic year is divided into two 18-week semesters, providing teachers and students with the time needed to meet a rigorous set of academic requirements while integrating personalized learning and differentiated learning into the schedule. Each 8-week cycle culminates with exams.

The school day is seven hours and thirty minutes in length (8:00 am-3:30 pm) with school doors opening at 7:20 am for breakfast and closing at 6:15 once after-school programming concludes. Through observation and regular walkthroughs, instructional time is monitored by the principal or designee to ensure that it is being used to maximize learning and to address students' needs and interests.

All Hillcrest teachers are prepared to deeply understand, connect with, and support each one of their students. Every student participates in a daily advisory period where they work with a dedicated staff member with whom they build a relationship over their term of enrollment to determine the course of action needed to meet standards-aligned goals and receive additional academic support and/or intervention. Within the RTI2 model, every student benefits from Tier I, engaging and purposeful instruction. Tiered interventions take place during advisory depending on the intervention needed. Tutoring takes place after school through our After School Program.

d. Describe any extracurricular activities, co-curricular activities or any other student- focused programming the school offers, including when they begin, how often they occur, and how they are funded.

Students not achieving a satisfactory grade within a particular class and needing additional academic support can attend our free tutoring program, which is offered during our After-School Program (described below). Hillcrest MS also believes that co-curricular sports, clubs, and community service activities are central to effective education. Depending on student interest and sufficient fundraising, we offer a variety of boys' and girls' sports, including football, boys' and girls' basketball, girls' softball, girls' soccer, girls' volleyball, competitive cheer, and boys' and girls' track and field. Additional practice and game facilities are secured through partnerships with local parks, recreation centers, MSCS, and in some cases, district facilities. Hillcrest High School also offers a variety of clubs and activities both within and outside the academic program. Enrichment activities that incorporate learning within fun activities such as Coding with Code Crew, Fitness, Student Council, Art, Drama, and Girls On The Run. These activities reinforce topics taught during regular instruction periods of the school day.

e. If Saturday School, summer school, additional remediation and tutoring after school hours, or other after school programming is offered, describe the program(s), including those in alignment with Tenn. Code Ann. § 49-6-3115.

- **Explain the schedule and length of the program, including the number of hours and weeks.**
- **Address the number of students and the methodology used to identify them.**
- **For identified students, is the program mandatory?**
- **What are the resource and staffing needs for these programs?**
- **What measures are used to identify the success of these programs?**

Summer School
Supplementarily to our 180-day school year, Hillcrest offers a six-week summer school annually. It begins approximately one week after the final exams. Each summer school day begins at 8:00 am and ends at 3:15 pm. The summer program focuses on credit recovery along with skill gaps and on developing both academic and social skills in preparation for grade-level content in the upcoming school year. The staff receives additional income for their participation in the summer school program. The school administration provides onboarding, ongoing PD, comprehensive instructional materials (detailed lesson plans and student materials), and data analysis tools, helping teachers identify gaps and provide student support during summer programming. Approximately 100 students attend

Hillcrest's summer session.

After School Tutoring

IOTA provides a free after-school program that is open to all students to improve academic outcomes. (At this time 50 students participate.) The program operates Monday – Thursday from 3:30 pm – 6:00 pm. The program is not mandatory, teachers can refer students to the program if they need additional tutoring; however, all students participating in athletics must attend 1 hour of tutoring per week. Each afternoon students can participate in 45 minutes to an hour of tutoring sessions conducted by certified teachers. These sessions target struggling areas in each core subject for the students who participate. Our Academic Site Coordinator, a certified teacher, primarily creates a structured environment for academic growth for participating students. This individual meets weekly with school-day teachers and reviews biweekly student progress reports. The Academic Site Coordinator ensures that the tutoring sessions are aligned with the school day lessons and topics so that students receive additional academic support. These activities reinforce topics taught during regular instruction periods of the school day. Tutoring programs begin the third week of August and end a week before final exams. The after school program is grant-funded by 21stCCLC (Century Community Learning Centers). The staff consists of teachers and outside vendors. The success of the program is measured by grades, attendance, and enrichment participation.

f. If the school offers Saturday School, Summer School, or an After School program, include the plan(s) as Attachment E.

Please see Hillcrest High School 's Summer School and After School program plans in Attachment E.

1.7 Special Populations

In this section:

a. Describe the staff (by role and number), including support staff, that the school has in place to address the needs of the special populations identified in subsections (c), (d), (e) and (f)?

Special Populations Staffing

IOTA believes that all students can meet high expectations and achieve at high levels within a supportive, data-driven learning environment. In accordance with our mission and our role as a public school, we are committed to educating all students, including students who need additional support to meet their educational goals. Our personalized approach, small learning environment, and continuum of supports is designed to support equity, provide flexibility, close achievement gaps, and prepare students for postsecondary success. Hillcrest High School 's staffing plan is designed to provide all students with adequate and equitable support in their least restrictive environment (LRE) within an inclusive learning environment as informed by their individualized education plan (IEPs). We provide accommodations as required in students' 504 plans.

IOTA employs a Special Populations team that has extensive experience in working directly with students with disabilities, ELLs, students with Section 504 plans, gifted and talented, and at-risk student populations. Students and teachers benefit from network and school-based support.

Special Education Program Administrator (SEPA):

Chanelle Daniels has 17.5 years of experience in the field of special education. Ms. Daniels holds a Master's degree in Special Education and an Educational Specialist degree in Educational Leadership. She currently holds professional licenses in Special Education K-12 and Social Studies 7-12 in Mississippi, as well as a Tennessee license with endorsements in Middle Grades Social Science 6-8, Interventionist K-8, and Interventionist 6-12. Ms. Daniels has taught special education at the elementary, middle, and high school levels in various capacities, including inclusion, functional skills, day treatment programs, and alternative schools. She is also a certified Crisis Prevention Intervention (CPI) instructor and regularly facilitates CPI training to equip educators with the skills necessary to de-escalate crises and maintain safe environments for all students. With her diverse expertise, Ms. Daniels is committed to supporting students with disabilities by providing effective services, ensuring compliance, facilitating professional development

for educators, and collaborating with stakeholders to maintain a robust continuum of services for students.

Director of ESL: Beth Stayton has twenty-seven years of educational experience in Memphis, TN. As an instructor, she taught social studies, science, physical science, and reading at one of Memphis City Schools' most diverse 7-12 middle/high schools, then joined the instructional leadership team as Curriculum Coordinator. In her tenure as the Director of Instruction for one of Tennessee's first charter schools, she refined curriculum, instructional, and assessment practices, codifying an effective instructional program. After a decade in this work, she returned to Memphis City Schools (SCS) as an Instructional Facilitator where she successfully replicated key components of this instructional program. Over the course of the next three years, she focused efforts toward building teacher capacity, specifically through the utilization of an effective co-teaching model and school-wide literacy strategies, which can be correlated with significant increases in both schoolwide and subgroup (LEP) Literacy TVAAS scores. She holds a professional license with Elementary 1-8 and ESL endorsements. Beth ensures IOTA's EL program is in compliance with Tennessee State Board of Education Rule 0520-01-19 and Title III guidelines. She conducts annual staff training, provides professional learning for school administrators throughout the year, conducts biweekly check-ins with the Assistant Principal (AP) of Culture, and supports Professional School Counselors with scheduling of ELs.

ESL Curriculum Specialist (CS): Amber Gustafson, the ESL Curriculum Specialist, has prior experience teaching English, Read 180, French, and ESL at the high school level with IOTA Community Schools. She recently received a Master's in Program Evaluation and Improvement Research in Education. As assessment manager for a literacy nonprofit in Detroit, Michigan, she coordinated data collection, data analysis, program evaluation, and coaching among nine different program sites. As the ESL CS she supports ESL and content teachers with curriculum implementation, integration of TN academic and ELPA21 standards, prescribing language and academic goals, supports and accommodations, and designing informal assessments of language. Amber also provides support throughout the Intellectual Preparation (IP) Cycle, particularly during the network-led sessions when ESL, SPED and English/Language Arts teachers analyze student work and collaboratively plan for instruction. Lastly, she supports Hillcrest's BTC with ELPA21 Summative test administration.

Assistant Principals (AP) of Culture: Will conduct weekly check-ins with the ESL teacher, monitor cumulative file inserts-IOTA Yellow Files, facilitate quarterly ILP progress monitoring, and serve on ILP Teams.

Special Education Teachers: Hillcrest High School has budgeted to hire four special education teachers (three inclusion, one functional skill) and three special education instructional aides for SY2024-25. (Please note: Additionally, staffing assumptions outlined in other sections of this application may be adjusted for SY2024-25 if there is an increase of students with disabilities.) Hillcrest High School will always comply with MSCS guidelines regarding ratios. In the inclusive classroom setting, there is a 40% max or no more than 12 students. At this time, Hillcrest High School maintains, on average, a 1 to 10 ratio.

ESL Teachers: Hillcrest High School has budgeted for one full-time ESL teacher. The staff-to-student ratio is currently 1:32 with a max of 35 students per ESL teacher at any point in time. Certified ESL teachers provide services; this teacher is in the general education FTE counts on the budget worksheet (Attachment X).

Gifted Teacher(s): As of the 2024-25 school year, IOTA employs at least one (depending on student IEPs) certified gifted teacher who can provide services across one or more IOTA campuses, including Hillcrest High School. Margeau Eddington currently serves as our certified Intellectually Gifted teacher. She has worked in the field of special education for more than six years. She works closely with general education teachers at Hillcrest to serve gifted students, create students' IEPs, and deliver instruction for all gifted students across the three schools. Should the need for gifted services increase, we will reevaluate our staffing numbers and revise the budget as necessary.

Related Service Providers: As of SY 2024-25, IOTA contracts with licensed related service providers, including MSCS, for psychological assessments, occupational therapy, physical therapy, speech and language therapy, hearing and vision screenings, school nursing services, and athletic and health physicals.

IOTA contracts psychological and psychometric testing through Streeter and Do associates. Dr. Karen Streeter serves

as the school psychologist and actively participates in fulfilling the following duties:

- Serves as a member of the Student Support Team of Hillcrest High School.
- Assesses Hillcrest High School students' functional capabilities, home, and/or classroom environment for the purpose of determining students' functional level and developing recommendations and/or placement.
- Attends all Hillcrest Response to Intervention (RTI) meetings for the purpose of interpreting the data to intervene, offering interventions, and eventually determining eligibility.
- Interprets progress monitoring data, assessment data, and classroom data to help inform decision-making for students with disabilities at Hillcrest High School .
- Serves as the legal interpreter of evaluation results according to Tennessee Law at all Hillcrest's eligibility results meetings.

Dr. Helen Do serves as the school psychometrist. As the school psychometrist of Hillcrest, Dr. Do is directly responsible for administering and scoring cognitive and social/behavioral tests and may be used to aid in test interpretation and eligibility information. She actively participates to fulfill the following duties:

- Conducts evaluations including intellectual testing, achievement testing, social/emotional testing, and adaptive behavior assessments within the legal timeframes (e.g. 60 calendar days to complete initial consent testing) for Hillcrest High School
- Scores, analyzes and interprets intellectual, academic, social/emotional/behavioral and other psychometric assessments.
- Interviews parents, teachers, and others to gather relevant data regarding student performance.
- Integrates all elements of assessment data and works under the direction of the school psychologist to develop a cohesive report for the purpose of resolving initial referral question(s) and determining eligibility for special education.

IOTA contracts nursing services through Lifedoc Health. The school nurse plays a critical role in ensuring the health and well-being of all Hillcrest students by providing essential daily and regular services, including for students with disabilities and specific medical needs. One of their key responsibilities is to assess and address students' health needs, which involves reviewing and utilizing health plans provided by doctors. Using this medical information, the school nurse collaborates with parents and school staff to create individualized health plans tailored to each student's specific needs. These plans help manage chronic conditions, provide emergency protocols, and ensure proper care for students with medical requirements during school hours. The nurse also educates students and staff on health-related topics, monitors the school environment for health risks, and provides first aid when necessary, all while maintaining clear communication with families and healthcare providers.

IOTA contracts with Memphis Shelby County Schools (MSCS) and other local agencies to provide student services that cannot be provided effectively on the Hillcrest High School campus. For externally placed students, the Special Education Program Administrator (SEPA) collaborates with the MSCS Department of Exceptional Children teams to determine appropriate placement for students. The SEPA and Hillcrest's special education lead facilitates all IEP meetings before and after the student has been placed to ensure that they are following the services as designated in the IEP. The SEPA receives all original documents from the IEP meeting and makes certain they are housed at the LEA school.

IOTA partners with Le Bonheur to provide students with the following related services: Speech and Language Therapy, Occupational Therapy and Physical Therapy. All services must be rendered by qualified, certified and registered therapists in accordance with the state of TN guidelines. Service providers will maintain a practice log and electronically archive communications concerning service delivery. Service providers are required to participate in the development and implementation of each student's IEP; attend all IEP meetings; and collaborate with case managers to create IEPs and progress reports with fidelity in accordance with IOTA's policies and procedures.

As part of the transition from the ASD to MSCS, the IOTA and Hillcrest High teams would engage in a needs assessment and planning with the MSCS Special Populations department(s) to determine how to most effectively

provide these services to our students. MSCS will provide all related services (funded through the Hillcrest budget). Hillcrest High School will comply with all MSCS guidelines and expectations. Two school-based employees, and the Chief Operating Officer will be designated to coordinate compliance efforts (related to their specific compliance area(s)) and to monitor the school's compliance with all applicable MSCS and State Board policies on a schedule and method selected by MSCS.

b. Describe how the school prepares for their special populations. How does the school's daily schedule address the diverse needs of these students?

IOTA Community Schools and Hillcrest High School prepare for our special populations by implementing inclusive practices, offering diverse curriculum and learning resources, budgeting for and adhering to a robust staffing plan, providing specialized support services, and training teachers to effectively address individual student needs.

We adhere to all Federal, State, and local laws and regulations related to serving special populations. This includes (but is not limited to) students with state and federally-identified disabilities, students with Section 504 plans, English Language Learners, and students identified as intellectually gifted. Hillcrest High School has been meeting the needs of diverse learners since the beginning of operating the school in the fall of 2016..

Hillcrest High School will effectively serve our special populations and at-risk students through the following approaches: Regulatory Compliance; Leadership; Staffing; High-Quality Instruction; and Focus on Outcomes. IOTA Community Schools execute the following principles on which Hillcrest High School supports students with disabilities:

- Ensure a comprehensive screening and assessment plan emphasizing the early identification and evaluation of students with disabilities;
- Utilize the Individualized Education Program (IEP) team for reviewing assessments, formulating programming, and determining placement for every student with a disability, meeting their unique needs with a plan reviewed annually
- Ensure that placements are made to educate students with disabilities with nondisabled, age-appropriate peers to the maximum extent appropriate;
- Execute discipline practices in accordance with the requirements of state and federal laws
- Involve parents of students with disabilities in a meaningful dialogue throughout the process
- Allow parents to express complaints or grievances through the appropriate school channels, and if still unresolved, through the authorizing body.

Upon completion of the evaluation of EL program effectiveness, preparation for Hillcrest's ELs begins. A professional learning plan is developed to address administrators' and teachers' areas of need, supplemental materials and resources identified, and adjustments to service and delivery models are made. School enrollment applications and projected enrollment will be used to determine ESL staffing. Having immediate access to MSCS ELPA data will expedite provisioning of services and scheduling of ELs coming from the district.

Professional Development

In addition to professional development related to inclusion instruction, special education teachers receive professional development from the SEPA and IOTA home office teams on topics relevant to non-instructional aspects of special education, e.g. writing IEPs and disciplinary procedures, including manifestation determination reviews.

- During summer professional development, special education teachers and their identified general education teachers will participate in content and special education-specific sessions as a team. For example, the Algebra I teacher and special education teacher providing inclusion in the Algebra I classroom will both receive professional development on the math curriculum, including embedded support for special education students, and assessments.
- Additionally, PD is delivered to ensure the two teachers are prepared to work collaboratively to meet the needs of all learners. As required by law, general education teachers provide all modifications and

accommodations mandated by students' IEPs.

- Special education teachers attend monthly professional development meetings to ensure a continuum of the following: an improvement of student learning outcomes, strengthening teacher instructional practices and improving the Individual Education Plan (IEP) process.

Schedule

To address diverse student needs, the school schedule allocates time for support services such as special education, counseling, and language support to address individual student needs. Student schedules are designed to accommodate their IEPs. The school schedule also allocates time for these support services to address individual student needs, ensuring that all modifications and accommodations mandated by students' IEPs are provided daily. Students may receive services two, three, or five times per week for 45 to 60 minutes for ELA and/or Math in alignment with their IEP. During these sessions, students will receive varied instructional support in small groups, one-on-one, or whole group settings, depending on the required intervention or accommodation. Further, during 60-minute blocks, teachers implement varied teaching methods to differentiate instruction that meets diverse student learning preferences and needs; teachers have ample time to execute Tier 1 and Tier 2 instruction. Students also receive special education support in a special education setting, where teachers focus on their individualized IEP goals and provide assistance to help them succeed in their general education classes. Flexible grouping strategies accommodate students working at a different pace or varied levels of understanding. According to the Council for Exceptional Children, co-teaching is the most common method of delivering specially designed instruction to students with disabilities in the least restrictive environment (https://exceptionalchildren.org/topics/co-teaching). Teacher collaboration is built into the schedule to provide teachers with dedicated time for discussing strategies and reviewing data, to maintain ongoing awareness of students' individual learning needs, and to accommodate a variety of needs through differentiated instruction. The calendar includes regular professional development for teachers to stay most current with best practices for diverse student populations.

Hillcrest's daily schedule allows for ESL services to meet the needs of our diverse EL population. Recently arrived ELs scoring 1s and no more than two 2s on the ELPA21 Dynamic Screener receive 105 minutes of sheltered and Content-Based instruction (CBI). Long-term ELs who did not meet previous year growth goals and do not qualify for tailored service receive 70 minutes of co-teaching, *ESL Support*. Dually identified students (those with both an IEP and an ILP) receive direct ESL service in coordination with special education services as defined in their individualized plans.

Hillcrest's ESL and ELA teachers have scheduled co-planning time daily during 4th period to collaboratively plan and organize instruction that integrates content and ELPA21 standards to ensure ELs productively engage in grade level curriculum. Since both ESL and ELA teachers instruct from MyPerspectives grade level units, this time allows for sharing and practice of strategies and scaffolds that make content accessible. The ESL teacher also has dedicated time to schedule and hold ILP Team meetings, update cumulative files inserts known as IOTA Yellow Files, communicate with parents/families, and administer ELPA21 Dynamic Screeners.

Hillcrest High School ESL Teacher Schedule							
	Advisory A	A1	A2		A3	A4	A5
A Day	8:00-8:45	8:48-9:58	10:01-11:11	Lunch 11:12-11:42	11:45 -12:54	2:57 - 2:07	2:10 -3:20
ESL Teacher	RAEL 9-12	English IV/ Co Teaching	Compliance/ Collaboration	Lunch	English I/ Co Teaching	ELA/ ESL Co Planning	ELD
	Advisory B	B1	B2		B3	B4	B5
B Day	8:00-8:45	8:48-9:58	10:01-11:11	Lunch 11:12-11:42	11:45 -12:54	2:57 - 2:07	2:10 -3:20
ESL Teacher	RAEL 9-12	ELD	Compliance/ Collaboration	Lunch	English I/ Co Teaching	ELA/ ESL Co Planning	ELD

Hillcrest High School Samples of Student Schedule							
	8:00-8:45	8:49-9:59	10:03-11:13	11:13-11:43	11:47-12:57	1:01 - 2:11	2:15 -3:25
Service	Advisory A	A1	A2		A3	A4	A5
CBI/scheduled course ELD 10 (Replacement English)	Sophomore Advisory	Academic English Essentials	Personal Finance	Lunch	Geometry Workshop	Biology	ELD 10
	Advisory B	B1	B2		B3	B4	B5
	Sophomore Advisory	Economics	World History	Lunch	Geometry	Biology Workshop	ELD 10
	8:00-8:45	8:49-9:59	10:03-11:13	11:13-11:43	11:47-12:57	1:01 - 2:11	2:15 -3:25
Service	Advisory A	A1	A2		A3	A4	A5
CBI/scheduled course ELD 9 (Replacement English) with RAEL support	RAEL 9-12	Lifetime Wellness	Biology	Lunch	Geometry Workshop	Intro to Business & Marketing	ELD 10
	Advisory B	B1	B2		B3	B4	B5
	RAEL 9-12	Spanish 1	Biology Workshop	Lunch	Geometry	Academic English Essentials B	ELD 10
	8:00-8:45	8:49-9:59	10:03-11:13	11:13-11:43	11:47-12:57	1:01 - 2:11	2:15 -3:25
Service	Advisory A	A1	A2		A3	A4	A5
CBI/Co teaching with additional ELD support	Junior Advisory	Spanish 2	World History	Lunch	English I/ ESL Support Co Teaching	Personal Finance	Algebra 2
	Advisory B	B1	B2	11:13-11:43	B3	B4	B5
	Junior Advisory	ELD 11	A/V Production I	Lunch	English I Workshop/ ESL Support Co Teaching	Chemistry	Algebra 2 Workshop
	8:00-8:45	8:49-9:59	10:03-11:13	11:17-12:27	12:27-12:57	1:01 - 2:11	2:15 -3:25
Service	Advisory A	A1	A2	A3		A4	A5
CBI/Coteaching and CBI/scheduled course	Capstone Experience	English 12/ESL Support Co teaching	Anatomy Physiology	Academic English Essentials	Lunch	Media Arts High School I	SAILS Mathematical Reasoning
	Advisory B	B1	B2	B3		B4	B5
	Capstone Experience	ELD 12	SDC Speech & Communications	A/V Production I	Lunch	Theory & Harmony	SAILS Workshop

c. Describe the following related to students with disabilities:

Methods used for identifying students with disabilities and avoiding misidentification or over-identification;

Hillcrest High School enrolls students with existing IEPs or 504 plans, as well as students who have not yet been identified as having a special need or disability. The path to identification includes a universal screener and RTI2 framework to identify and provide a continuum of services. We know early and accurate identification increases a student's success; and have moved away from a discrepancy model, sometimes called a "wait to fail" approach. Since July 1, 2014, the RTI2 model has been our statewide approach to identifying students with SLDs. The Rules of the State Board of Education require all districts and schools to use RTI2 as a component of the process to determine the eligibility of students to receive special education services for SLDs; however, identification is not the sole purpose of RTI2.

Hillcrest High School follows Federal Child Find requirements (34 CFR §300.111), which requires a process for schools to locate, identify, and evaluate students in need of special education services.

Child Find Process: Locating, Identifying, and Evaluating Students for Special Education Services

Hillcrest High School complies with all federal and state mandates related to **Child Find** under the Individuals with Disabilities Education Act (IDEA). The school is committed to ensuring that all students with disabilities who may require special education services are located, identified, and evaluated in a timely, equitable, and culturally responsive manner.

Hillcrest follows a structured, schoolwide process to fulfill its Child Find responsibilities:

1. Enrollment Review

During the registration process via SchoolMint, families are asked whether their child has previously received services through an IEP or 504 Plan. A positive response immediately triggers a request for records from the student's previous school and an internal transfer request through TN Pulse, the statewide special education data system. Once documentation is received, the IEP team convenes to review, update, and implement appropriate services.

2. Universal Screening & Data Review

All students are screened three times per year using iReady benchmark assessments in reading and mathematics. These data, combined with classroom performance, behavioral observations, teacher input, and attendance trends, are reviewed by the school's RTI² (Response to Instruction and Intervention) team to identify potential learning or behavioral concerns early.

3. Tiered Intervention and Monitoring (RTI²)

Students who are not making adequate progress in Tier I instruction receive targeted interventions in Tier II or more intensive individualized supports in Tier III. Progress is monitored using curriculum-based and standardized tools. If a student continues to show limited response despite intensive interventions, they are considered for referral under Child Find.

4. Referral for Evaluation

A formal referral for a special education evaluation can be initiated by the RTI² team, teachers, other school personnel, parents/guardians, or community service providers. Referrals are accompanied by supporting documentation from interventions and observations. Written parental consent is obtained prior to initiating evaluations.

5. Multidisciplinary Evaluation

Evaluations are comprehensive, timely (within 60 calendar days of consent), and tailored to the suspected area(s) of disability. The evaluation process may include assessments of cognitive ability, academic performance, speech/language, motor skills, behavior, and social-emotional development. Evaluations are conducted in the student's primary language or preferred communication mode, and are culturally responsive and non-discriminatory.

6. Eligibility Determination & IEP Development

A multidisciplinary team—including parents/guardians, special and general educators, the school psychologist, and other specialists—reviews all evaluation data to determine IDEA eligibility. If eligible, the team develops an Individualized Education Program (IEP) within 30 calendar days that outlines specific goals, services, accommodations, and supports tailored to the student's unique needs.

7. Ongoing Monitoring, Review, and Reevaluation

IEPs are reviewed annually to ensure continued alignment with student progress and needs. Re-evaluations occur at least every three years or more frequently if requested by the school or parent. Progress toward IEP goals is monitored regularly and communicated to parents through quarterly progress reports aligned with report cards.

8. Community Collaboration

Hillcrest maintains ongoing partnerships with local agencies such as Youth Villages, the Department of Children's Services (DCS), homeless shelters, and refugee resettlement organizations. These partnerships support early identification by

providing insight into students who may require evaluations or services based on out-of-school factors. Hillcrest also collaborates with health providers and mental health professionals to support students with complex needs.

Hillcrest's Child Find process ensures that all students—regardless of socioeconomic background, mobility status, language, or previous educational history—are systematically supported through early identification, intervention, and individualized service planning. Staff are trained annually on IDEA, referral processes, RTI², and their responsibilities in identifying and supporting students with disabilities.

Identification and Support for Gifted Students and Differentiated Instruction for All Learners

Hillcrest High School is committed to meeting the needs of all learners, including students who demonstrate advanced intellectual ability or academic potential. Although there are currently no students formally identified as gifted under Tennessee's criteria, Hillcrest recognizes the importance of early and ongoing identification and is implementing proactive strategies to ensure equitable access to gifted education services.

1. Identification of Gifted Students

Hillcrest follows the Tennessee Department of Education's guidelines for screening and identifying students for gifted eligibility under IDEA. The school has implemented the following strategies to ensure accurate identification and reduce the risk of underrepresentation:

- **Universal Screening and Referral**: Hillcrest integrates gifted screening into the schoolwide universal screening process using iReady data, benchmark assessments, and teacher nominations. Students demonstrating exceptional performance are flagged for further evaluation.

- **Teacher Training and Observation Protocols**: Teachers receive annual professional development on characteristics of gifted learners, including how giftedness may present in culturally and linguistically diverse students. Observation checklists aligned to state guidelines are used to identify students who exhibit advanced reasoning, creativity, or problem-solving ability.

- **Multi-Criteria Evaluation**: For students suspected of giftedness, a comprehensive evaluation is conducted, incorporating multiple data points such as achievement scores, creativity assessments, classroom performance, teacher/parent input, and cognitive ability testing. Evaluations are nondiscriminatory and culturally responsive.

- **Parent and Community Involvement**: Parents and guardians may refer their child for gifted screening. The school also communicates with community partners, such as after-school enrichment programs and youth organizations, to ensure that students who show high potential outside of school are not overlooked.

2. Differentiated Programming for Advanced Learners

To support learners at all intellectual levels, Hillcrest integrates a range of strategies within the general education program:

- **Cluster Grouping**: Students performing at higher academic levels are intentionally grouped to receive differentiated instruction within core content areas, allowing teachers to increase rigor and accelerate learning.

- **Curriculum Compacting**: For students who have already mastered grade-level standards, teachers provide opportunities to move ahead or dive deeper into content through enrichment projects, independent research, or

interdisciplinary studies.

- **Advanced Coursework and Dual Enrollment**: Hillcrest encourages high-performing students to pursue honors courses, AP classes, or dual enrollment opportunities with postsecondary institutions, allowing them to earn college credit and explore advanced academic interests.

- **Project-Based Learning and CTE Integration**: Students in CTE pathways are offered opportunities for real-world application of skills through project-based learning, industry-specific challenges, and hands-on exploration of complex problems—supporting both gifted and advanced learners.

- **Ongoing Monitoring and Support**: Student progress is reviewed quarterly by instructional leaders and counselors to ensure that academic needs are being met and that students who may need academic acceleration or additional challenge are identified and supported.

Interagency Cooperation: Staff in other agencies that serve children often have opportunities to interact with children and their families and gain insights that may not occur within the local school setting. Hillcrest partners with Youth Villages, the Department of Children Services (DCS), area homeless shelters, and refugee agencies in their geographic region that serve children to determine if special education services are needed.

Hillcrest utilizes its Student Support Team (SST), composed of IOTA and/or school-level administrators, school counselor(s)and/or social worker(s), general education teacher(s), and the school psychologist. Student identification can be divided into two categories, each outlined below.

Existing Individual Education Programs (IEPs): When completing registration and enrollment tasks in SchoolMint, we ask parents/guardians questions to indicate if their child has been diagnosed with a disability or if they have received special education services in the past. An affirmative answer to this question would trigger a request to the student's previous school to obtain their IEP, and a request is sent to TNPulse to transfer the IEP to the current district and school. Once received, the team will convene to review the student's current IEP, ensure the correct least restrictive environment (LRE), and make any changes deemed necessary by the IEP team. There are some situations in which a parent might answer in the affirmative, but the student's disability does not require an IEP or 504 plan. If a parent indicates there is not an existing IEP or 504 plan, we anticipate that our universal screener, RTI2, and referral processes will prompt the school to check if a previous plan was in place or contact a parent for more information.

Referrals
School staff and parents/guardians may request an evaluation to determine if a student is eligible for special education services. Immediately after a referral is made, all available information relative to the suspected disability, including information from the parent and information about the interventions that have been implemented, is collected and considered before determining whether additional data (e.g., medical information or evaluation results) are needed. All evaluations of students under Section 504 comply with the timelines provided by the IDEA, including proper Notice of Procedural Safeguards under Section 504 (e.g., right to examine relevant records, request for an impartial due process hearing, and a review procedure). IOTA and Hillcrest High follow all laws, regulations, and procedures for notifications and timelines during this process.

The procedures below are followed to provide screening and intervention before a referral.

- Universal Screener. All IOTA schools administer the iReady assessment, a nationally normed, skills-based universal screener as part of the universal screening process. Students take the iReady benchmark in reading and math at the beginning, middle and end of the school year. iReady is approved as a universal screener by the state of Tennessee. This assessment provides all students with a baseline performance level (by early/mid/late grade level) and can be used to determine students who are academically at risk. The goal of early screening is to diagnose student needs rapidly and determine what extra help can be initiated early so

gaps may be addressed. Research from the past 10 years clearly shows that signs of learning difficulties can be identified earlier than previously thought possible (https://www.ncld.org/the-importance-of-early-screening/). At Hillcrest, the RTI team uses and analyzes the results of the skills-based universal screener and other classroom based assessments. These may include but are not limited to standards-based assessments, grades, formative assessments, summative assessments, classroom performance, teacher observations, etc. This information is used to confirm or challenge a student's performance on the skills-based universal screener.

- Implementation of RTI^2 ~~P~~Process : As stated above, IOTA employs the RTI2 framework to identify a student with a specific learning disability. In the case that a student does not respond to the most intense level of intervention, s/he is referred for comprehensive psycho-educational evaluation. Immediately after a referral is made, all available information relative to the suspected disability, including information from the parent and information about the interventions that have been implemented, is collected and considered before determining whether additional data, such as medical information or evaluation results, are needed. Once written parental consent is obtained, all agreed-upon components of the evaluation are evaluated. The RTI2 team determines whether the evaluation results indicate the existence of a disability and whether the identified disability adversely impacts the student's educational performance such that s/he needs the most intensive intervention (i.e., special education) within 35 calendar days. The school data team may recommend students whose iReady results suggest support may be needed to meet academic or behavioral needs.

  If at any point, a student fails to respond to interventions and is suspected of having a specific learning disability, then the student must be referred for an initial evaluation for special education regardless of what tier of intervention the student is currently receiving or how many weeks the student has been receiving intensive interventions.

- Creation of an IEP. If a disability that requires special education or related services is indicated during the evaluation process, an IEP that contains rigorous goals and instructional plans will be created within 30 days of the initial eligibility meeting. The creation process will include input from the school psychologist, general and special education teachers, school administrators, parents/guardians, and the student (if appropriate). Once developed, the IEP will be implemented with fidelity. The Special Education Program Administrator (SEPA) and IEP case managers collaborate to ensure that this process is done according to the timeline.
- Creation of a 504 Plan: A 504 plan is developed by the school counselor that states the nature of the concern, the specific accommodations, and the related support services to be provided to an eligible student. A student with a physical or mental impairment that substantially limits one or more major life activities meets the criteria for a 504 plan. Additionally, the determination of whether a student has a physical or mental impairment must be made on a case-by-case basis and supported by medical documentation. The Chief of Academics owns this responsibility.

Misidentification

Following the referral process outlined above with fidelity is key to avoiding the misidentification of students referred by the school. The multi-tiered nature of RTI2 requires frequent progress monitoring and data review before moving students from Tier II to Tier III and then again before moving from Tier III to the referral process. If students progress well on their skills and goals, they will not be referred for evaluation. Additionally, frequent monitoring and coaching of the teachers providing intervention support play a key role in ensuring that the adjustments to the intervention instruction are made based on observations and data.

IOTA seeks to avoid the misidentification of students for special education services, providing intentional, individual attention to student needs. The process noted above ensures that teachers use all typical intervention strategies as part of the daily instructional model. Then, all stakeholders analyze academic and behavioral data for the child presented for their evaluation. Every child receives an individualized plan and evaluation that allows and encourages specificity in determining an exact identification of needs for that child to assist each child in their academic track for success.

Hillcrest's policies and procedures aligned to IDEA are in place to prevent overidentification or disproportionate representation of students with disabilities. This includes the use of multiple data sources and work samples to make informed decisions before referring a student for evaluation and selecting assessments that are culturally sensitive and appropriate for our demographic. Additionally, as outlined in the school culture section, Hillcrest High School strives to create an environment that is welcoming and supportive to students of all cultures and backgrounds. Our curricula are selected to show diverse experiences and respect students' perspectives and experiences.

Specific instructional programs, curriculum, practices, and strategies the school has employed to provide a continuum of services, ensure students' access to the general education curriculum, and ensure academic success for students with disabilities, and what will continue and/or change with transition to the home LEA;

Academic Programming
In accordance with IDEA, students with special education needs enrolled in IOTA schools are provided a free appropriate public education (FAPE) in the least restrictive environment. We believe our program and practices, including personalized learning and small classroom size, allow teachers to know students well and to know them in a wide range of ways. Given this approach, all students are included to the maximum extent feasible (LRE) according to the needs of their IEP.

Inclusion
The LRE for most of Hillcrest's current students entails enrollment in general education classes with services provided via an inclusion model. Research supports proper inclusion for students with even the most severe disabilities, showing that their general education peers make higher gains given the extra help and support these classes offer (https://www.inclusionevolution.com/7-research-studies-can-use-childs-next-iep-meeting-winfight-inclusion/). Students with mild, moderate, and severe disabilities will receive similar services in 3education classroom (at intensity levels determined by need) with nondisabled peers to the maximum extent possible. Special education teachers will provide inclusion class services using the co-teaching service model. In the co-teaching model, the general and special educators share responsibility for planning, delivery, and evaluation of instruction for a heterogeneous group of students. The special education teacher and general education teacher jointly deliver instruction. The general education teacher acts as the content matter expert and presents the lesson; the special education teacher is the expert in differentiation and accommodations. The general education and special education teachers lean on their areas of expertise while planning to make joint decisions regarding instructional routines, organizational routines, behavior management, and grading and testing. It is expected that both teachers have a strong understanding of the lesson objectives and individual student data and needs for the class.

All students, regardless of their LRE, have access to the standard general education curricula and corresponding instruction. For students with disabilities, the curricula may be modified (per the IEP) and/or accommodations provided to help students access grade-level content and skills. If a student's IEP indicates that specially designed instruction is better provided in a separate setting, such support will be provided in accordance with the IEP.

Special Education Intervention. Removal from the general education environment is limited to times when the nature or severity of the disability is to the extent that education in the general education classes with the use of supplementary aids and services cannot be achieved satisfactorily (as determined by the IEP Committee). When a student's IEP includes special education and related services, we deliver a continuum of alternative placements. Students unsuccessful with the first level of support received additional interventions, called special education interventions. Special education intervention provides academic support in a separate special education setting. This is small group instruction provided in the Reading/Language Arts and Math areas of instruction. In this area of support, students work on their deficit levels of academic areas of needs in a smaller group or individual group setting.

Gifted and Talented
Students who have been identified as gifted receive academic and cultural enrichment. These services are offered in the general education setting, as a part of the inclusion program, and in a separate pull-out model. One teacher with

gifted endorsement splits time to serve students across the network. At this time no students have been identified for gifted services at Hillcrest High School. Should there be an increase, the staffing model will be adjusted.

Students Identified as Intellectually Gifted: The current process for identifying students for screening during the 2024-2025 school year includes using data from the i-Ready and AimsWeb for all students within IOTA network along with other measures of academic achievement. Students must earn an overall grade level on these screeners that is at least 2 levels higher than their current and appropriate grade level to be identified for screening. Following the administration of each Benchmark exam, results are analyzed to identify students who may be eligible for gifted services.

Gifted and talented students work on extended learning projects to compete in the Science Olympiad. Teams of students develop teamwork and problem-solving throughout the year in preparation for each of the events. The top 24 teams from each division advance to the state tournament held at the University of Tennessee, Knoxville, in the spring. The winning team in each division then competes in the National Tournament generally scheduled in late May.

- Students will be screened using other measures, such as TNReady percentiles and TN gifted checklists to determine if there is a need to start the process of completing a comprehensive evaluation with a school psychologist to consider gifted services through an Individualized Education Program, or IEP.
- Identified students will be served as outlined in the TDOE Gifted Manual. Gifted students will be taught using the Pieces of Learning Social and Emotional Gifted Teen Series curriculum. All units are aligned to the TN State standard of the grade and a maximum of three grade levels above the grade level.
- Intellectually gifted students will be monitored based on their performance on Imagination Destination projects completed during their gifted pullout sessions. In addition, data from core classes will be monitored based on their performance on daily exit tickets, weekly quizzes, TNReady / TCAP results, and quarterly Interim Assessments.

Functional Skills

Students receive special education services in a classroom environment specifically designed to address their needs, which are typically intensive or extensive. Currently, Hillcrest provides self-contained classrooms for students who have cognitive or adaptive scale scores below 70 based on the IQ and Adaptive assessments that are provided by the school psychologist. The structure of the classrooms are as follows:

- **Students with Moderate to Severe Disabilities.** All students identified as receiving special education will receive accommodations/modifications identified on his/her IEP. Programs for students with moderate to severe disabilities provide students with modified instruction that meets the needs and goals of their IEP. When deemed appropriate by the IEP team, students who are assessed on the Alternate Assessment (TCAP-ALT, KITE) will engage in a path aligned to TN Academic Standards that would lead to receiving the Alternate Academic Diploma. Additionally, where a special education diploma or occupational diploma is the appropriate path, students will receive direct instruction in specialized, self-contained classes focusing on functional and occupational skills and consultative support for elective classes in general education. Lesson plans will reflect modified instructional strategies to support students with learning functional skills and applying the skills in real-life contexts through Community Based Instruction. Transition services are provided by special education teachers and Pre-employment Transition Specialists through a state of TN agency, and integrated into all periods of instruction by focusing on functional skills instruction, transition planning, and building on student interests and skills.
- **Curriculum**: The students receive instruction in reading, writing, math, Pre-Vocational, life and social skills and adaptive living skills. The curricula that are used to support these areas are ATTAINMENT Company for functional reading, writing math and life skills; EDMARK Functional Word Series, Functional Independence Skills Handbook (FISH) and Checklist of Adaptive Living Skills (CALS). Instructional strategies that are used include explicit direct instruction and the incorporation of multiple intelligences (kinesthetic, visual, musical.)
- General education curriculum is always the primary option for children to find learning success. Exposure to the general education curriculum can be provided to all students through participation in general education

settings. Students unable to be successful in general education classrooms for core subjects will still attend support classes such as P.E and Art. These activities allow and encourage participation with general education peers and maximize the interactions between students within the school setting to ensure academic success to all students enrolled in the school setting.

Students with 504s

Students who have 504s receive instruction in the general education classroom. Teachers implement the needs of the 504, which may include frequent breaks, modified assignments, accommodations, modifications, etc. Students who have counseling as part of their 504 plan will receive this service from the school counselor. The school counselor will monitor the student's progress and revisit the 504 Plan at least every 30 days by gathering input from the student's teachers, related service providers, parents, and any other person who helps to implement the 504 Plan.

Plans for monitoring, evaluating, documenting and communicating the progress and success of students with disabilities, including coordination with the authorizer's monitoring and evaluation

Monitoring and Evaluation

Fidelity checks are completed on all students with disabilities to ensure that appropriate instructional practices are being implemented for student success. A stakeholder who does not provide academic services to the child completes these checks. School psychologists, the Special Education Program Administrator, the English Language Learner Curriculum Specialist as well as appointed staff will complete these as unbiased and nonjudgmental observations that are presented to the team for review. Progress monitoring is completed weekly in the areas of Reading and Math to provide data for individual levels of growth and progress. These are completed via a computerized program, AimsWebPlus.

Progress monitoring occurs in alignment with IEP goals and is reported accordingly. Generally, progress reports for IEP goals and objectives are updated every nine weeks and sent home for parental review. We look at the assessments of students with disabilities receiving special education services, including improvements in performance on the iReady and end of course assessments, and teacher-created assessments to determine our program's effectiveness. We disaggregate assessment results between students with disabilities and those without to continuously monitor and improve the efficacy of our special education program and we report those results. Should adjustments be necessary, any team member can call an IEP meeting to facilitate making the necessary adjustments.

Annual IEP updates occur each year to guarantee that the child is making adequate progress in their learning program. When needed, meetings with the team are scheduled, and a new learning plan is developed to support the child's present performance levels. IEP addendums can also occur to make any needed adjustments in the learning path provided by the IEP goals and objectives.

Re-evaluations occur every three years and can provide the team with additional data as needed for student success as well as to continue services. If a classification or identification of disability needs to be adjusted, this is the time and place for it to occur for student academic success. The Chief of Academic Advancement, Special Education Program Administrator and school personnel work together to coordinate communication with the LEA and other critical stakeholders in the process.

The school and leadership team work together at year-end to review the progress of all students with disabilities to identify students ready to exit the special education program. Exit From special education occurs when the student:

- No longer meets the Tennessee eligibility standards,
- No longer requires special education and related services,
- Parent revokes consent in writing for their child's receipt of special education services after the child is initially provided special education and related services
- Graduates with a regular diploma
- Exceeds the age of eligibility for FAPE (age 21) before the start of the school

Plans for promoting graduation for students with disabilities (high school only).

SPED students work to meet high school graduation requirements for a general education high school diploma, Alternate Academic Diploma, Occupational Diploma, or Special Education Diploma as outlined in their IEP. High School Graduation Requirements will remain the same for all students unless a student's IEP dictates otherwise. IOTA believes in maintaining high expectations for all students and will provide the support needed for students to succeed. These supports may include credit recovery, extended school year, summer school, and workforce opportunities based on a student's graduation path. Hillcrest contracts Working World, LLC for its pre-employment transition services. At Hillcrest, the transition teams are the general education teacher, SPED teacher, Instructional Aide, Principal, and staff member from transition services. This team is responsible for understanding their rights as they graduate from the public school system, planning and providing training to students on creating resumes, preparing for interviews, and other valuable employment advice. Hillcrest will host an annual transition fair each year for students with disabilities. Graduating students with disabilities who desire to transition to postsecondary education will receive accommodations and support from the transition team. Areas of support include taking tours of local institutions, visiting student support offices, and being provided a summary of performance (SOP) that can be given to postsecondary learning institutes (so they can continue to provide supports similar to those of the IEP) Hillcrest High will partner with community organizations such as Walmart and Kroger to provide job training, tours, and presentations to graduating students with disabilities.

d. Describe the following related to English Learners (EL) in accordance with State Board of Education Rule 0520-01-19-.03:
Methods used for identifying ELL students and avoiding misidentification;

Student enrollment applications and registrations are completed in *SchoolMint*, our online enrollment system. New-to-IOTA parents/families are required to complete a Home Language Survey (HLS) which includes the following three questions:

1. *What is the first language this child learned to speak?*
2. *What language does this child speak most often outside of school?*
3. *What language do people usually speak in this child's home?*

SchoolMint provides HLS reports that include responses from the three fields above. Two weeks prior to the school's start date, and weekly thereafter, the Director of ESL accesses this report to determine which applicant responded to any of the three questions with a language other than English then enter in PowerSchool (SIS) an ELB Status of "N" (Non-English Language Background or NELB) for those who did. These newly identified NELB students are now considered potential ELs.

Immediate next steps:

1. The Director notifies the school's certified ESL Specialist of all potential ELs and sends the SchoolMint HLS in a secure email. The ESL Specialist downloads the HLS, marks it as "Secondary" and places it in the EL Cumulative Insert, or IOTA Yellow File, housed in the student's cumulative record.
2. The ESL Specialist reviews any other information that may have been submitted at the time of registration. Specifically, information pertaining to any direct services received, initial placement or continuing language program scores, or transcript/report card showing language support courses.

If <u>previous</u> year ELPA scores have been **provided by the parent/family** , the Director updates the student's ELB Status in PowerSchool accordingly:

- ACCESS Overall Composite 4.3 and below, ELB Status= (L) Language Learner
- ACCESS Overall Composite 4.4 or above, and Literacy Composite 4.1 and below, ELB Status=(L) Language Learner
- ACCESS Overall Composite 4.4 and Literacy Composite 4.2, ELB Status= (1) Transitional Year 1 (2024)
- ELPA21 Dynamic Screeneror ALT ELPA21 Screener indicating a proficiency status of Emerging or Progressing, ELB Status= (L) Language Learner

- ELPA21 Dynamic Screener or ALT ELPA21 Screener indicating a proficiency status of Proficient, ELB Status= (N)+ NELB

Once the student's State ID populates in PowerSchool, the Director sends a request to IOTA's Data Specialist for the student's EIS Enrollment History. If the EL was previously enrolled in a TN school, a request for a TN Pulse ILP transfer is made and an ESL Specialist is assigned to the student's ILP team.

If previous year WIDA ACCESS or Alternate ACCESS scores **are not provided** at the time of registration, the School Operations Manager (SOM) completes a request for student records in *Scribbles* and the Director contacts the previous district's ESL Data Specialist or Advisor, or requests the student's Cumulative File Folder (CFR) through *Ellevation* (for TN districts utilizing *Ellevation*).

If ELPA scores or records are not received within ten calendar days of enrollment or the ILP has not transferred in TN Pulse, a second request will be made. If on the fourteenth day after the initial request, the student's scores or records have not been obtained, a third request will be made.

For potential ELs who never attended a U.S. school, or those who never attended school in Tennessee (verified by IOTA Data Specialist in EIS) the Director will enter Home Language Survey information in TN Pulse and create an ELPA21 Dynamic Screener ticket in *TIDE.* ELPA21 Dynamic Screeners are administered by the ESL Specialist within twenty five days of enrollment. Potential ELs who score Emerging or Progressing on the ELPA21 Dynamic or ALT Screener are identified as EL, qualifying for direct ESL service. The Director changes the student's ELB status to L in PowerSchool, enters the initial placement scores in the student's TN Pulse ILP, and notifies the ESL Specialist who completes the Initial Parent Notification Letter in TN Pulse, making the student eligible for service.

At any time throughout the academic year a student's ELPA score is received and shows the student has met state requirements and exited the English language program, the student's ELB Status is updated in PowerSchool, and Direct/Indirect ESL Service is discontinued. The Exit Date determines if the student's status is T1 or T2 (Transitional monitored), T3 or T4 (Transitional), or F (Former). Exit Scores and Date are entered into Ellevation by the ESL CS and the documents are added to the student's EL Cumulative Insert or Yellow File, housed in the cumulative file. The Director or ESL CS corrects the ILP Type, if T1 or T2, in TN PULSE and notifies the LEA's Data Specialist.

To minimize misidentifications, IOTA's Data Specialist sends EIS reports monthly after the first twenty days of school, as well as five days before each state testing data upload, to the Director of ESL. If there are discrepancies with student ELB Status, the Director or ESL CS will review school records and any other information received from previous districts to verify the correct ELB status. If corrections to ELB Status are needed, notification of the corrections will be sent to IOTA's Data Specialist within forty-eight hours. The Data Specialist then makes corrections in EIS. The Director is responsible for maintaining ELB Status, Home Language, Date First Enrolled in US School, Date First Enrolled in LEP, and Birth Country fields for all ELs in PowerSchool.

Because we serve students in grades 6-8, parents/families may not provide the same responses on the SchoolMint HLS as they did when their child entered school years prior. In these cases, we depend largely on teacher/staff observations to help with the identification of potential English language learners. During our annual staff development that occurs before the start of each school year, the ESL Department encourages teachers and staff to contact the ESL Department if a student who is not identified as L, T, N, F, or W and uses a language other than English to communicate, or if their parent/guardian communicates in a language other than English. Administrative staff will reach out to parent/guardian, secure an interpreter approved by the school or *Boostlingo* if needed, to determine if responses to IOTA HLS need to be amended. Hillcrest makes every effort to obtain original HLS from previously attended schools/district.

- **Specific instructional programs, curriculum, practices, and strategies the school has employed to ensure academic success and equitable access to the core academic program for EL students, and what will continue and/or change with transition to the home LEA;**
- **Plans for ensuring individual learning plans (ILPs) are maintained and addressed; and**
- **Plans for monitoring and evaluating the progress and success of EL students, including**
- **exciting students from EL services.**

ELD Curriculum

IOTA's ESL specialists utilize MyPerspectives grade-level units, the same curriculum, complex texts, and intellectually challenging activities as their ELA colleagues. ELs are provided with access to scaffolds to improve engagement with academic content and linguistic development. These scaffolds include multiple means of representation such as videos, graphics, texts, and read aloud support features. Lesson scaffolding includes sequencing from whole-group instruction to independent practice; frequent checks for understanding; paired conversations; graphic organizers to enhance access to content; and language models, such as sentence frames and academic vocabulary walls. ELPA21 standards are integrated and informal assessments of productive language are incorporated throughout the lessons.

Language programs primarily utilized during ESL Support scheduled course

The ESL specialist will utilize **Cengage's *Lift*** a digital platform which prepares multilingual teenagers with the academic language and literacy skills they need to study cross-curricular subjects, participate in academic discussions, and apply themselves in and out of the classroom and, to advance reading proficiency, ***Reading Horizons ELevate,*** a program that develops essential decoding skills in the English language and helps students build critical literacy skills needed to become fluent, independent readers.

ILP Chats

MLLs engage in ILP Chats with the ESL specialist. During these individual conferences, Language Goals and other academic data are reviewed, and Instructional Scaffolds and Accommodations are discussed. These data chats provide students with the opportunity to provide input and identify strengths and areas of need.

ELLevation

IOTA will continue to use *Ellevation* to track progress for individual EL students, groups of EL students, and ELs in the required two-year monitoring phase, to provide stake-holder specific dashboards, as a source of data when planning differentiated instruction, and to disseminate quarterly progress monitoring forms to general educators, capturing observations for the ESL specialist to enter into TN Pulse ILPs.

ILP Progress Monitoring

Progress toward language and academic goals will be evaluated and documented quarterly. Teachers of ELs, **including those who teach students in their first or second year of transition**, will complete Progress Monitoring forms generated in *Ellevation***.** These forms contain the following fields that general education must complete for active ELs:

1. Please provide the student's current grade in your class.
2. How has the student's academic progress in your class been communicated with parents/family? If translation or interpretation service was utilized, please indicate in the "Comment" section.
3. How often does the student participate in whole group, turn-n-talks, or small group discussions?
4. How often does the student demonstrate the use of academic language when providing oral or written responses?
5. Refer to the student's TN Pulse ILP. Review the ILP Goals then provide feedback regarding the student's progress in each domain.
6. Describe the classroom supports and scaffolds you have used to make content and activities accessible to this student.
7. As a classroom teacher for this student, I have been able to monitor academic progress during the indicated period and have submitted these answers and comments. Based on my observations, I recommend that: (select one): Continue - student should continue as monitored or Additional supports are needed

Transitional monitoring forms include:

1. Please provide the student's current average in your class.
2. Enter the date in which you contacted parent/guardian to provide information regarding the student's progress in your class.
3. Academic Performance Rating (Far exceeds grade-level expectations,Exceeds grade-level expectations, Meets

grade-level expectations, Below grade-level expectations, or Does not meet grade-level expectations)
4. Works Independently (Always, Often, Sometimes, Rarely, Never, or Not Applicable)
5. Contributing Factors for Success
    a. Language learning skills
    b. Content learning skills
    c. Social or emotional skills
    d. Classroom engagement
    e. In-class work or assignments
    f. Out-of-class work or assignments
    g. Makeup work
    h. Classroom assessments
    i. In-home support
    j. Other
6. Contributing Factors for Lack of Progress
    a. Language learning needs
    b. Content learning needs
    c. Social or emotional needs
    d. Excessive absences
    e. Classroom assessments
    f. Classroom engagement
    g. Makeup work
    h. In-class work or assignments
    i. Out-of-class work or assignments
    j. Extenuating family circumstance
    k. None applicable
    l. Other
7. Describe any instructional scaffolds provided.
8. Comments

This is an opportunity for teachers to share invaluable information about how MLLs are performing in class and observations made regarding their language and academic progress. Each ILP monitoring window lasts two weeks, giving teachers ample time to provide valuable feedback. During this window, the AP of Culture uses Ellevation's Progress Monitoring Reports to track submittal rates and identify teachers who may need support with completing the monitoring forms. The ESL specialist uses completed Progress Monitoring forms, content formative and summative assessment data, and student work to determine if adequate progress has been made. The ESL specialist and general education teachers have opportunities to discuss Goal Progress and clarify *Instructional Supports* during dedicated compliance/collaboration time and co planning.

The Director of ESL ensures monitoring and evaluation of student progress occurs in accordance with *TDOE New Rule 0520-01-19.1* by conducting on-site file and TN Pulse audits four times per year. We will implement the MSCS system for monitoring ILPs and program evaluation if directed.

Process for Exiting

Exiting from ESL service is based on a student's proficiency in all areas of language—listening, speaking, reading, and writing. English proficiency is based on attaining fluent English proficiency on the summative, spring ELPA21 Summative Assessment. EL students who score 4 or higher on all non-exempt domains on the ELPA21 Summative Assessment or score 3 or above in all non-exempt modalities of the Alt ELPA21 Summative shall be exited from Direct or Indirect ESL Services.

e. Describe the following related to at-risk students:
Methods used for identifying at-risk students through academic and behavioral processes; and ● How the school addresses the learning needs of at-risk students and monitors their progress. Specify the programs, strategies, and

supports that will be utilized.

Academic Intervention

Hillcrest's approach to identifying academically at-risk students is aligned with the TN RTI^2 framework and outlined below.

- Administer Nationally-normed screener. All students will complete the iReady math and reading diagnostic benchmark three times annually. Student scores will serve as initial data to determine student academic proficiency. This includes overall grade-level placement bands, as well as domain-specific placements such as phonological awareness, high-frequency words, comprehension for reading, numbers, and operations, algebraic thinking, and measurement and data in math (as examples).
- If a student is identified as at-risk, the school data team will use the flow chart in the Academic Focus and Plan section to identify the next steps. Additional diagnostic assessments will be administered via AimsWeb to students assigned to Intervention. These diagnostics will determine the specific skill(s) gaps a student may have and what the focus of their intervention should be.
- Data Team Meetings. School data teams analyze data every 4.5 weeks to determine how the student is responding to the interventions. The initial meeting should focus on ensuring planning for instruction and goal setting for Tier 2 and Tier 3 students to ensure intervention is being implemented with fidelity. Data teams should select instructional strategies that directly address the identified benchmark instructional level and skill deficit areas that meet the identified frequency and duration for the identified tier. Instructional strategies should be research-based. The follow-up meetings should involve much more evaluation of analyzing progress monitoring data, fine-tuning instructional strategies, and the evaluation of goal progression. In follow-up meetings, previous student data should be made available for review to perform a comparative analysis to determine performance over time. AimswebPlus progress monitoring, iReady, and classroom performance data sets are most helpful in determining if there is an overall improvement in student performance. In analyzing data sets, the data team can determine how well the strategies they planned at the previous meeting are working, if new instructional strategies need to be implemented, or decide to continue with the existing strategies as they relate to the student goal and fidelity of instruction. As the year progresses and student data sets are analyzed, the data team will be able to determine if students can move by increasing the instructional level, progressing in tiers, moving in and out of various intervention groups, and ultimately out of RTI^2 Intervention. If a student is not responding to intensive intervention, the Student Support Team will begin the next steps for possible identification of a learning disability.

As previously explained, Hillcrest High School defines the RTI^{2}tiers according to the TN RTI^2 Framework.

Tier	Percentile (According to RTI Framework)	Intervention	Frequency of Progress Monitoring	Approximate % of Students in RTI Tier at Hillcrest
Tier I	> 25th Percentile	Receives Tier I Instruction	N/A	80 - 85% of students
Tier II	10th - 24th Percentile	Tier II interventions embedded in extended ELA and math periods.	Bi-weekly	10 - 15% of students
Tier III	< 9th Percentile	Stand-alone Tier III classes (on block schedule)	Weekly	5 - 10% of students

Tier II interventions are research-based and aligned to specific skill-deficit(s). Tier 3 interventions must be more intensive than Tier 2 interventions. The essential part of RTI2 is small group teacher-led face-to-face intervention, where students receive multisensory, explicit instruction, aligned specifically to the student's skill deficit, which is language-based and presented in a systematic and cumulative approach. Students in Tier II receive 30 minutes daily of Intervention, while students in Tier III receive 45 minutes daily. Instruction in these interventions should include

the following:

- Tier II- two days a week of small group intervention and three days a week of computer intervention time
- Tier III- two days a week of computer intervention time and three days a week of small group intervention

Behavior Intervention

Hillcrest High School in alignment with TDOE policies and Federal/State requirements, implements Response to Intervention for Behavior (RTI2B) to address a range of student behavior needs. Similarly to the RTI2A process described above, the RTI2B process includes referrals for at-risk students, universal screening, progress monitoring, the provision of tiered supports, and data-driven decision-making based on student response to intervention. See below for the RTI2B Action Guide which outlines key components of the process.

Response to Instruction and Intervention (RTI2B)

Tier I

The prevention of problem behavior and promotion of positive behavior by establishing processes that should facilitate success for 80% of the student body through universal support.

- Increase instructional time in core and elective classes
- Build strong relationships between students and staff
- Develop and implement strong school and classroom expectations that include positive reinforcement and Tier 1 interventions/ consequences

Data Sources:

- Culture Team Information Tracking System(s)
  - Hero/Trello
  - Google Drive
- Referrals & Input
  - Parent
  - Student
  - Staff
- SEL Survey – student-facing
- Culture Team Observations & Data Collection/Analysis
- ELA and Math Assessment completion rates

Problem Solving:

- Culture Team Committee
- Advisory Committee
- Grade Level Teams
- Student Advisory Council

Intervention Examples and Suggestions:

- Consistent and Effective Advisory Programs
- Cultural Team Protocols/Programs
- School Rules & Behavior
  - Essential 5 Expectations Are Explicitly Taught
- Parent Education and School participation
- Teacher Office Hours

Tier II

More intensive supports that proactively address behavior and intensive individual supports that focus on the needs of individuals who exhibited patterns of severe or extreme problem behavior.

- Support & expectations are consistent across students & throughout the day
- Evidence-based Interventions are implemented with fidelity and immediately following behaviors
- Staff & student trainings are aligned with interventions/referral procedures and provided frequently enough

to achieve implementation fidelity
- Intervention selection will include behavioral function when/as appropriate
- Students will be assessed on progress throughout the day
- Provide additional instruction for key social, emotional, and/or behavioral skills
- Remediate academic skills deficits
- Increase focus on possible function of problem behavior
- Develop a home and school plan
- Build supports to teach self-monitoring

Data Sources:
- Culture Team Information Tracking System(s)
  - Hero/Trello
  - Google Drive
- Referrals & Input
  - Parent
  - Student
  - Staff
- SEL Survey – student-facing
- Culture Team Observations & Data Collection/Analysis
- ELA and Math Assessment completion rates
- Behavioral data collection (i.e., Hero/Trello, BSP, informals, discipline logs, etc.)
- Academic Performance & Attendance
- Formative & summative assessments (universal screeners, benchmarks, TCAP, etc.)
- Outside agencies & service providers (doctors, previous school documents, etc.)

Problem-Solving:
- Consistent and Effective Advisory Programs
- Cultural Team Protocols/Programs
- Parent Education and School participation
- Teacher Office Hours: Individual conferences with Student
- Conference with Parents & Students
- School Team Meetings (student progress & needs)
- Culture Team Committee
- Advisory Committee
- Grade Level Teams
- Student Advisory Council

Intervention Examples and Suggestions:
- Behavior Support Plans
- Behavior Contracts
- Safety Plans
- Check-in/Check-out
- Peer mentoring
- Proximity
- Frequent prompting & reinforcement of expectations & routines
- Social, emotional, & self-management skills
- Organizational & Coping Strategies
- Consistent and effective advisory Programs
- Cultural Team Protocols/Program
- Parent Education and School participation
- Teacher Office Hours

Tier III

Intensive individual support that focuses on the needs of individuals who exhibited patterns of severe or extreme problem behavior.

- Implement individualized interventions (School behavior plans, Functional Behavioral Assessment, Behavior Intervention Plan) based on behavioral assessment.
- Reduce the amount of dangerous, highly disruptive behavior.
- Re-build relationships

Data Sources:

- Culture Team Information Tracking System(s)
  - Hero/Trello
  - Google Drive
- Referrals & Input
  - Parent
  - Student
  - Staff
- SEL Survey – student-facing
- Culture Team Observations & Data Collection/Analysis
- ELA and Math Assessment completion rates
- Behavioral data collection (i.e., BSP, informals, discipline logs, etc.)
- Academic Performance & Attendance
- Formative & summative assessments (universal screeners, benchmarks, TCAP, etc.) ● Outside agencies & service providers (doctors, previous school documents, etc.) ● Function Behavior Assessments
- Behavior Intervention Plans

Problem Solving:

- All of Tier 1 + 2 Plus
- District student service level support
- Community partnerships
- Referral programs

Intervention Examples and Suggestions:

- Functional Behavior Assessment
- Individualized Behavior Support Plans
- Individualized Behavior Goals and Progress Monitoring
- Individualized Attendance Plans (SART)
- Individualized Academic Interventions
- Alternative to Suspension Programs
- Functional Behavioral Assessments
- Individual Therapy
- Family Therapy
- Community Agency Programs

Executing Quality RTI2B on All IOTA Campuses					
Lever	**Goal/Plan of Action**	**1st 30 Days**	**45/90 Days**	**60/120 Days**	**Yearly Evidence**

Execute RTI2B	• To Effectively & Efficiently Implement & Document RTI2B	• Identify RTI2B Team & Outline School Staff Roles • Develop Tiered Processes & Procedures • Ensure Staff • Complete Training • Schedule & Complete Bi-monthly Meetings (School & Home Office)	• Quarterly Data • Review & Analysis • Data Driven Decision Making (program &/or tiering adjustments, etc.) • Complete the Universal Screener (updated)	• Continue to Implement Tiers & Document Processes/Procedures using the Designated Monitoring Systems • Continue Data Driven Decision Making (program &/or tiering adjustments, etc.) • Complete Data Specific, RTI2B Training with Staff (AGDD) • Continue Bi-monthly Meetings (School & Home Office)	• Data • Accurately Entered in System • Increased Student Performance • Decrease in Chronic Absenteeism & Discipline Data (as outlined in strategic plan)

Hillcrest's approach to behavior intervention is similar in structure to academic intervention, including a cycle of data review and increasingly intensifying interventions.

Data is collected from multiple sources frequently and analyzed by school and network teams to determine student response to intervention and the need for programmatic adjustments. This includes, but is not limited to, CASEL CORE SEL survey (administered twice annually in advisory), Tableau Culture Dashboard (including data on attendance, discipline, grades that can be manipulated to dial in on specific student populations, if needed), teacher referral trends, school culture walk-throughs (conducted by school admin and Culture Team), student point system, HERO.

Below is an example of a Behavior intervention/Tiering Guide, used to ensure student supports are aligned with need.

RTI-B Tier	Percent of Students	Goals	Focus Data Examples	Review of Data	Intervention Examples and Suggestions
Tier 1	80-85%	• Prevention of problem behavior • Promotion of positive behavior • Maximize instructional time in core and elective classes • Build strong relationships between students and staff. • Develop and implement strong school expectations, with positive reinforcement. • Develop and implement strong classroom l expectations, with positive reinforcement.	Tableau Culture Dashboard Teacher Referrals CASEL CORE SEL Survey Culture Team Observations Hero	School Admin. IOTA Home Office School Culture Team School Advisory Team	• IOTA Advisory Programs • School-based Cultural Team protocols & programs • Hillcrest 5 (common behavior expectations) • Explicitly teach (and reteach) expectations to ALL students • All students regularly & consistently acknowledged adhering to behavior expectations • Consistent redirection by all adults when behavior expectations are not met. • Parent education

					opportunities ● Opportunities for academic support via afterschool program ● Teacher office hours (minimum of twice weekly, per teacher)
Tier 2	10-15%	● Proactively address behaviors before escalation. ● Consistent support & expectations across students & throughout the day ● Evidence-based interventions are implemented with fidelity and immediately following behaviors ● Staff trained on intervention and referral procedures. ● Students monitored multiple times daily if needed ● Remediate behavior skill deficits ● Increased focus on the possible function of problem behavior ● Develop at-home and school plan ● Focus on teaching self-monitoring	Data from Tier 1, plus Formative & summative assessments Outside agencies & service providers documents or assessments Parent & Student Input & Referrals Staff Referrals	Individual Student Conference Parent/Student Conferences Admin. Meetings Culture Team Committee Advisory Team Meeting Student Advisory Council	● Tier I Interventions plus: ● Behavior Support Plans ● Behavior contracts ● Safety plans ● Check-in/Check-out Process ● Peer mentoring ● Proximity ● Frequent prompting & reinforcement of expectations & routines ● Social, emotional, & self-management skills ● Organizational & coping Strategies
Tier 3	5 - 10%	● Intensive individual support for students who exhibit patterns of severe or extreme problem behavior. ● Implement individualized ● interventions based on behavioral assessment (School behavior plans, Functional Behavioral Assessment, Behavior Intervention Plan). ● Reduce the number of dangerous, highly disruptive behaviors. ● Re-build relationships	All of Tier 1 & 2, plus: Behavior Assessment Behavior support team	All of Tier 1 & 2, plus: District student service level support Community partnerships Referral programs	● Individual Behavior Support plans ● Individualized Behavior Goals and Progress Monitoring ● Individualized Attendance Plans (SART) ● Individualized Academic Interventions ● Alternative to Suspension Programs ● Functional Behavioral Assessments ● Individual Therapy ● Family Therapy ● Community Agency Programs

f. Describe the following related to gifted students:

- **Methods used for identifying and meeting the needs of intellectually gifted students,**
- **including specific research-based instructional programs, practices, strategies, and**
- **opportunities the school provides to enhance their abilities; and**
- **Plans for monitoring and evaluating the progress and success of intellectually gifted students.**

The current process for identifying students for screening during SY 2023-2024 includes using data from the iReady and AimsWeb for all students along with other measures of academic achievement. Students must earn an overall grade level on these screeners that is at least two levels higher than their grade level to be identified for screening.

Students will be screened using other measures, such as TNReady percentiles and TN gifted checklists to determine if there is a need to start the process of completing a comprehensive evaluation with a school psychologist to consider gifted services through an Individualized Education Program, or IEP. Identified students will be served as outlined in the TDOE Gifted Manual. Gifted students will be taught using the Destination Imagination Curriculum Math and Language Arts curriculum. All units are aligned to grade-level TN state standards and up to a maximum of three grade levels above the grade level.

Students who have been identified as gifted receive academic and cultural enrichment. These services are offered in the general education setting, as a part of the inclusion program, and in a separate pull-out model. Students may also work on extended learning projects to compete in the Science Olympiad. Teams of students develop teamwork and problem-solving throughout the year in preparation for each of the events. Middle school teams initially compete in one-day regional tournaments that are held at several locations throughout Tennessee. The top 24 teams from each division advance to the state tournament held at the University of Tennessee, Knoxville, in the spring. The winning team in each division then competes in the National Tournament generally scheduled in late May.

Intellectually gifted students will be monitored based on their performance on Imagination Destination projects completed during their gifted pullout sessions. In addition, data from core classes will be monitored based on their performance on daily exit tickets, weekly quizzes, TNReady/TCAP results, and quarterly Interim Assessments.

1.8 School Culture and Discipline

In this section:
a. Provide as Attachment F the Student Handbook and/or forms that will be required of students and families.

The student handbook and forms that are required of students and families (e.g., the parent/student policy manual signature page at the end of the handbook) are provided in Attachment F. Please note: Attachment F has been replaced/amended.

b. Describe the school culture or ethos of the school and how it promotes a positive academic environment and reinforces the school's mission, goals, and objectives.

IOTA believes that it is essential to establish and maintain a positive academic environment that supports learning and achievement. As previously stated, Hillcrest High School sets high expectations for academic achievement. To meet the high expectations for academic achievement, our behavioral expectations are equally high. The following core values serve as a road map behind our school's achievement of its mission.

1. An Unwavering Belief in All Students' Potential
The famous experiment about the impact believing has on performance, the Hawthorne Experiment, proved the incredible positive impact that believing has on performance of all types. The study showed that incredible poverty, racism, broken homes, violence, and drug problems could be overcome by schools that believe it is their responsibility to change students' lives, not just hope for better students (https://www.cfedsolutions.com/blog/2018/10/9/we-must-believe-all-students-can-learn). A grounding force at Hillcrest is the belief that all students can succeed. IOTA truly believes that every student, whatever their circumstances, holds the innate potential to achieve their goals and succeed in college, leadership, and life. While we acknowledge that the belief may be challenged and tested—either by personal experience in the classroom or external societal pressures—we are unwavering in our commitment to consistently approach every student not in terms of what they lack, but in terms of what is possible.

Hillcrest High School creates opportunities and systems that facilitate the adoption of a true belief in a student's potential. This begins with authentic listening to hear and understand the student's interests and goals a student has identified or set themselves. Through active listening, staff understand the lived experiences that have shaped each student's why and goals for their life. Time for listening is built into the daily advisory period. Hillcrest High School 's advisory period dedicates time for students to share these goals in a systematized method with trusted faculty members. Throughout the academic year, students are provided with opportunities to reflect on progress toward their goals, as well as to adjust goals as they change. For example, after each I-Ready benchmark assessment and grading period, students complete a reflection, assessing if their current academic progress is moving them toward their goals. In the event that a student recognizes they are not moving at the pace they would like toward their goals, time is used to collaboratively develop the next steps for the student. For example, to re-engage a student, the counselor may connect a student with a community businessman who holds a career in a field of interest. Our advisory period provides the structure to implement this value with consistency. Failure is not an option.

2. Passion for Excellence
Good enough is never good enough. IOTA's success has been made possible through an ongoing commitment to learn, grow, and strive for excellence in everything we do. Self-reflection and an earnest desire to continually improve are integral components at every level of our organization. We seek to share this passion with our students. The Student & Family Support Specialist and instructional leadership team regularly update visuals that are designed to ignite passion and inspire excellence. The administrative team establishes incentives and competitions that recognize students' commitment to excellence. Research consistently indicates that students are more affected by positive feedback and positive behaviors are correlated with positive academic outcomes. More specifically, research shows, "A positive school climate is critically related to school success. For example, it can improve attendance, achievement, and retention, and even rates of graduation, according to research. While negative school climate is

linked to lower student achievement and graduation rates, and it creates opportunities for violence, bullying, and even suicide." (https://safesupportivelearning.ed.gov/school-climate-improvement). Examples of incentives students may earn include free dress days, gym time during advisory, snacks or treats, field trips, and celebrations. Competitions are held to promote and provide motivating recognition for efforts, such as competitions to encourage consistent attendance, and to recognize collaboration or minimal disciplinary infractions and academic growth among individuals, and classes. During the advisory block, teachers support students as they monitor their individual journey toward excellence. In addition, IOTA, led by its Executive Director and Board, have established annual goals for the organization that will ensure it is on track to meet the goals and priorities defined in its five-year plan. School climate measurement is a tool we use to help keep us accountable. An annual student survey, focus groups, and reviews of disciplinary and attendance data are used as measurement tools.

3. Personal Responsibility

Achieving excellence requires that we all take responsibility for our role in the success of students, colleagues, and the larger organization. We push ourselves towards developing solutions, but none of us do so alone. We rise together to meet the toughest challenges. Each of us actively plays a part in removing barriers to student success or, when possible, empowering our students to navigate such hurdles themselves. In order for an individual to practice personal responsibility, they must be aware of what they are responsible for and have the cognitive and technical capacity to fulfill their responsibilities. In support of this, Hillcrest High School leadership distributes a weekly newsletter (via print or electronically) to teachers that clearly outlines the immediate and long-term focuses for the school, including instructional and school culture priorities. Monthly one-pagers are distributed to notify the school community of upcoming events. Teachers meet weekly with Curriculum Specialists in intellectual preparation meetings to ensure they are equipped to provide students with a high quality, equitable education. Teachers also review the effectiveness of instruction by conducting data reflections after common assessments. Hillcrest High's administrative team follows up on these data reflections to support teachers, as well as facilitating crucial conversations, as needed, to encourage personal responsibility. School leaders meet weekly with members of IOTA 's executive leadership team to review progress toward goals, to discuss practices that move the school toward established goals, and take responsibility for making adjustments when necessary.

4. Respect for Others and the Community

IOTA respects the communities in which we work and the people who live in them. We seek to hear and give the community a voice. Hillcrest High School believes every individual's story is unique and that each community has a unique story. While Whitehaven is part of the larger story of the city of Memphis–it also has a unique identity. Hillcrest High School hosts monthly parent meetings and events to celebrate students and build community. These meetings provide families with the opportunity to share their perspectives on the effectiveness of the school's work and engage in collaborative problem-solving with administrators, faculty, and staff. Additionally, the school strategically uses this time to connect with members of the greater community whose members share valuable services with our families. For example, Lifedoc offers many health services (e.g., vision tests, physicals, and other screenings) at no cost.

Another aspect of our continual commitment to the community is the relationship we have with the Mid-South Food Bank. Through our food pantry, we are able to provide families in need with nutritious food. This relationship with the Mid-South Food Bank also opened the opportunity for Hillcrest to become a mobile food pantry during the pandemic shut down, serving hundreds of residents in the Hickory Hill/Whitehaven community with food at this most vulnerable time.

5. All Stakeholders are Critical in the Education Process

Respecting stakeholders requires active listening and the inclusion of all voices. School leaders regularly (e.g., biweekly or at least monthly) engage teachers in decision-making through the creation of professional communities of practice. Community engagement teams (consisting of internal and external team members, such as administrators, teachers, community representative/partners, parents, and students) nurture the political power of our parents to create meaningful change in the neighborhood. For example, the team collaborated to begin a neighborhood watch and sustain open communication with the local high school to join forces when an issue (e.g.,

neighborhood crime) needs attention. Schools build alliances with high-quality community partners to help remove barriers to student learning. Senior leadership team members challenge policymakers on the inequities of state funding. Across the organization, IOTA consistently seeks to promote an environment of collaboration. We are more powerful together than we are alone: our individual impact is magnified in partnership.

c. Explain how the school has created, implemented, and sustained this culture for students, teachers, administrators, and parents starting from the first day of school. Describe the plan the school will use for acculturating students who enter mid-year.

Implementation

The school culture is introduced to teachers during the interview process. Teachers become further acquainted with the school culture during our week-long pre-opening PD for all new staff members. While the school's leadership team, with support from the Chief Operating Officer, is responsible for creating and sustaining the school culture through clear direction and support, all teachers advance the culture in their classrooms through modeling and practice. Parents and students are introduced to the school culture during outreach efforts as they learn about the school. Families are given a hard copy of the Student and Family Handbook that outlines culture, expectations, and practices. Parents also create many aspects highlighted in our Student and Family Handbook by participating in the school's School Advisory Council. The Student and Family Handbook is also on our school website to reference for our current families and for potential new families to review. As school begins, students participate in a three-day orientation that introduces them to the school culture and communicates shared messaging.

Values, skills, and expectations are then integrated into lessons and interactions. Visuals are displayed throughout the classrooms and hallways (e.g., posters) to reinforce common norms of communication and to unite all in our mission. Through repeated practice, students use and eventually adopt shared language as their own. They learn to recognize the presence (or absence) of the values in their own and others' actions. They become intuitive, ultimately reaching "automaticity" as they support a strong schoolwide culture.

Acculturating Students Who Enroll Mid-Year

For students who enroll mid-year, the students and their families will participate in a one-on-one orientation with the school principal and counseling team to learn the school's expectations and routines and an opportunity to build relationships. The Advisory class also serves to integrate them into the Hillcrest culture. Often, the student will shadow another student for a day to understand school operations and expectations.

d. Explain how the school's culture embraces special populations, including students with disabilities, English Learners, and students at risk of academic failure or dropping out.

School Culture for All Students, including SPED, ELL, and those at risk of Academic Failure Hillcrest's college and career-driven culture is intended to instill in all students an unwavering belief that they can be successful in their future careers. Hillcrest believes that with the proper support, high expectations, and a college and career-driven attitude, all students can and will succeed in school and become lifelong learners, including students at risk of academic failure, students with disabilities, and ELL students. We will consult with Le Bonheur, MSCS, Lifedoc, and our school psychologist, to ensure school culture takes into account and serves our students with special needs. Hillcrest's small learning environment and staff members' shared commitment contribute to a learning environment of safety and literacy. Caring teachers and culturally responsive classrooms positively impact student achievement and help students develop the resilience and self-confidence to succeed despite pervasive risk factors.

Because we have an unwavering belief in all students' potential, our school culture places emphasis on educating the whole child. This goes beyond academics. We strive to develop our students' character through our advisory program, which includes opportunities for community service, learning about current events and cultures, and other activities that focus on character development. We believe that our school should be inclusive of everyone, including students at risk of academic failure, students with disabilities, and ELL students. We commit to implementing strategies that are tailored to each student's needs. During our advisory block, advisory teachers serve as mentors

for students at risk of academic failure, students with disabilities, and ELL students by providing academic and personal support.

Provide the student discipline policy as Attachment G (if not already included in Attachment F- the school handbook).

The student discipline policy is provided in the school handbook that is provided in Attachment F. As stated above, Attachment F has been replaced/amended.

f. If not addressed in the student discipline policy, describe the philosophy for student discipline that supports the school's model, including:

- **Practices the school uses to promote equitable discipline, including both penalties for infractions and incentives for positive behavior;**
- **A list and definitions of the offenses for which students in the school must (where non-discretionary) and may (where discretionary) be suspended or expelled, respectively; procedures for due process when a student is suspended or expelled as a result of a code of conduct violation, including a description of the appeal process that the school employs for students facing expulsion;**
- **An explanation of how the school protects the rights of students with disabilities in disciplinary actions and proceedings;**
- **The job description and qualifications of the administrative individuals responsible for carrying out the school's discipline policies; and**
- **How students and parents will be informed of the school's discipline policy. A detailed description of due process controls for when a student is suspended or expelled and the process for how the school will protect the rights of students with disabilities in disciplinary actions and proceedings.**

Philosophy for Student Discipline

Our positive, inclusive culture is predominantly shaped by positive behavioral and tiered interventions and restorative practices. We focus on positive reinforcement to encourage desired behavior while RTI2B provides students with targeted support and restorative practices emphasize repairing harm and fostering a sense of responsibility. This combined philosophy aims to create a supportive, inclusive learning environment, proactively addressing behavior issues while promoting overall student well-being. The discipline policy in Attachment F outlines several of the prompt's requirements while the remaining prompts are addressed below.

Positive Behavior

Our approach to positive behavior involves engagement in meaningful learning as well as RTI2B that is rooted in supporting the "whole child," whether a highly capable or struggling learner, through academic, behavioral, physical, social and emotional services. By differentiating with three tiers of support (primary, secondary, and tertiary) for all, some, and a few students, staff effectively support students at their specific level. RTI2B team members integrate mental health through a single system of support (or "interconnected systems framework"). Initiatives include bully prevention and restorative practices. We promote positive behavior through Kickboard to help encourage teachers to have a 3:1 ratio of interactions with every student (i.e., 3 positive interactions for every negative interaction). Teachers use the Kickboard platform to track and reinforce these interactions, fostering a more supportive and engaging classroom environment. Lastly, Hillcrest High School offers weekly school-wide incentives (free dress days, gym time during advisory, and other spirit/culture events) for students who meet expectations. RTI2B members collaborate to align opportunities that support efficient and effective systems. Students are linked to evidence-based interventions that meet their individual needs.

Restorative Practices

Restorative Practices are integrated through our program to focus on the harm done, rather than on rule-breaking. When a student makes a poor choice, as we expect all students may do as they learn, we help students reflect on errors, engaging them in collaborative problem-solving to support them in making better decisions and re-engage them in learning. Restorative consequences are typically designed to restore the wrongdoing. This means that individuals who hurt the school community must make amends and give back to the community for their infractions

and repair relationships they have damaged. The “giving back” does not necessarily replace punitive actions that may result from the infraction. Instead, they are often in addition to such actions. For example, covering the wall with paint is a reasonable restorative consequence if graffiti is an infraction. When trust is broken, facilitated conversations and/or apologies may result. The goal is that students always take responsibility and make amends. IOTA has achieved evident success with its discipline philosophy at our existing IOTA schools in Tennessee. For example, Hillcrest's most recently published suspension rate (2023-2024) was 16.9% (above the MSCS average of 14.7%), a slight increase as compared to MSCS’ high schools.

Job Description of Individuals Responsible for Carrying Out Discipline Policies:

While all certificated staff are required to play a role in student discipline to maintain a positive school culture, the Principal, Assistant Principal, and Campus Security Officers or CSOs (two armed security officers who are contracted through Men in Blue and three campus security officers every day) will lead these efforts.

An administrator's job is to be an instructional leader on campus and supervise all staff members. Additionally, principals play a lead role in student discipline and attendance and are responsible for monitoring data, tracking, leading parental communication, and school-wide initiatives related to discipline. Principals are also responsible for coordinating and supervising the safety plan. Please see Section 2.4 for the complete duties and responsibilities of a Principal and the qualifications.

Campus Security Officers, employed by IOTA, ensure the safety and well-being of all students and staff at each school site. Primary responsibilities include supervising in and around campus buildings, facilities, and areas adjacent to the school site, maintaining an orderly atmosphere, and assisting site staff in all necessary support activities. CSOs are called to:

- Provide visibility, patrol, assistance, and county emergency contacts for all staff, students, faculty, and guests of the school site.
- Ensure that school property is secure and locked when appropriate.
- Report all threats to health and safety, and incidents of misbehavior to the proper school authority.
- Provide safety escorts for students, staff, faculty, and guests when requested.
- Provide general campus supervision before, during, and after school, including but not limited to: classrooms, cafeteria, recreational and athletic areas.
- Direct campus visitors to the appropriate parties and prevent unlawful loitering.
- Provide security for parking areas and supervise restroom and locker areas.
- Respond to all alarms, security situations, breaches, maintenance problems, and fire and building hazards. Document all events previously listed.
- Assist local law enforcement and other emergency response staff as requested.
- Complete all documentation and reports as established by school site personnel.
- Serve as a positive role model for students.
- Develop and maintain effective working relationships with all stakeholders within the IOTA network.
- Conduct home visits.
- Assist with minor discipline issues.
- Arrive to work and any meetings or appointments in a timely manner and in uniform
- Maintain professional standards and a school environment that is safe and secure for all students and staff.
- Participate in IOTA and individual professional development programs.
- Participate in other events aimed at promoting or developing IOTA and its schools (i.e. student recruitment).
- Other administrative duties and projects as assigned.

CSOs must be familiar with school site general policies, procedures, and mission statements and knowledgeable about modern investigative and law enforcement procedures, laws pertaining to juveniles, controlled substances, and their effect on student behavior and customs, and activities indicative of undesirable youth groups. They provide off-hour on-call support as needed. At Hillcrest High School, they are known for their ability to supervise and direct students in a friendly, unemotional manner, remain calm under pressure, and handle all situations with discretion.

CSOs build relationships with students and get trained in the Culture Team to help students constructively resolve conflict and work cooperatively and effectively with faculty and staff. They must capture their findings in reports, so we have supporting documentation and are skilled in interpreting and enforcing rules and regulations according to varying situations. Lastly, CSOs have prior experience in security and must be CPI, CPR, and First-Aid certified.

1.9 Recruitment and Enrollment

In this section:
a. Provide as Attachment H the school's Enrollment Policy, which should include the following:

- **Tentative dates for the application period and enrollment deadlines and procedures,**
- **including an explanation of how the school receives and processes application forms and**
- **run a lottery, if necessary (considering the authorizer's open enrollment and lottery ● schedule);**
- **Nondiscriminatory admission policies, pursuant to Tenn. Code Ann. § 49-13-107; ● Any existing or proposed articulation agreements, pursuant to Tenn. Code Ann. § 49-13-113; ● Identification of any pre-admission activities for students or parents;**
- **Enrollment and application communication methods;**
- **Policies and procedures for student waitlists, withdrawals, re-enrollment, and transfers. Enrollment Policy**

The school's Enrollment Policy is provided in Attachment H.

Hillcrest High School will conduct an open enrollment period during which a parent or guardian of a student residing within the LEA may apply for enrollment of the parent's or guardian's student in a school that the student is not zoned to attend. During the open enrollment period, a parent or guardian may submit an application for transfer to a school identified by the district as having space available to enroll and serve additional students. At the end of the open enrollment period, an application for transfer may be approved if space is available for the student at the requested school.

Pursuant to Tenn. Code Ann. § 49-13-107, IOTA serves all students. As stated in the plan, enrollment is non discriminatory on the basis of disability.* Hillcrest does not discriminate on the basis of sex, race, creed, religion, color, national origin, age, honorably discharged veteran or military status, sexual orientation, including gender expression or identity, the presence of any sensory, mental, or physical disability, or the use of a trained dog guide in its programs and activities and provides equal access to all students. Per Tenn. Code Ann. § 49-13-113 (https://codes.findlaw.com/tn/title-49-education/tn-code-sect-49-13-113/), the school will hold a lottery should applicants or when the number of applications for transfer to the school exceed the number of seats to determine who is enrolled and/or transfers. There are no required pre-admission activities for students or parents.

b. Describe the school's recruitment plan including the strategies, activities, events, responsible parties, and a timeline.
What established community organizations have you targeted and will you continue to target for marketing and recruitment?

Recruitment Plan
The IOTA Executive Director, COO, Managing Director of Student Attendance and Recruitment, and Hillcrest High School leaders collaborate to implement a multi-pronged outreach strategy. Each year, the IOTA leadership team works with schools to enact the playbook's strategies. Hillcrest student recruitment will be conducted in communities throughout Whitehaven within fifteen-mile proximity of the school.

Meet with Key Influencers: IOTA will continue engaging community partners to gain support for Hillcrest High School. We will host one-on-one meetings with influencers, including Hillcrest Community Watch, Greater Community Temple (church), key community members, and business leaders.

Meet with Parents: The IOTA Leadership team and Hillcrest High School team will continue to directly reach out to and maintain open communication with current parents, surrounding area, and feeder school parents through brochures, flyers, phone banking, door knocking, open houses, school tours, and informational sessions.

Foster Relationship with Students: We will continue to maintain the embedded traditions of the Hillcrest High School Eagles. Our students are the key to our culture of continuous growth and learning, and we will continue to create opportunities to solicit student feedback that ensures the success of Hillcrest High School.

Plan to Recruit Students: As stated and outlined in section 1.2, once authorized by MSCS, Hillcrest High School will recruit students throughout Memphis within a fifteen-mile proximity of the school. Due to this large radius, Hillcrest High School may have to employ a lottery system if the number of student applicants surpasses the number of spaces available for any given class.

If applications for enrollment exceed the available spaces at Hillcrest High School, the lottery system will be implemented for all eligible applicants. Several additional lotteries may also be required. The specific date(s) for lotteries will be announced and the public will be invited to attend. The Board will administer the system to avoid possible conflicts of interest or any improprieties.

Additionally, to reduce hidden barriers to access, we do not have onerous pre-admission activities; we require a family orientation but work to accommodate all schedules.

Moreover, once MSCS approves Hillcrest HS, the school will complete the following recruitment efforts: Specific examples of the recruiting efforts for Hillcrest HS include:

- Visiting feeder schools * (As part of the ASD, IOTA was not allowed by the administrations of MSCS feeder schools to meet with students and families at the school for recruitment purposes.)
- Canvassing houses within the community
- Posting flyers and attending events of community partners, churches or other religious organizations, and local businesses
- Hosting enrollment events
- Hosting open houses or school tours for families or community leaders to build word of mouth
- Conducting a referral campaign with current families
- Calling families who expressed interest in SchoolMint
- Hosting camps, e.g., band, cheerleading, football, for incoming students
- Alumni hosted recruitment events* (Hillcrest HS alumni have committed to working with IOTA to rebuild the band program, choir and other structures that will lead to enrollment growth for the school)
- Collaborate with our Community Partners to host Back to school city-wide Wellness Fair*(Through our relationship with Lifedoc and ShotRx, IOTA will continue to use our resources to focus on building community health initiatives, while also connecting with the community to further draw students to the school).

To broaden our audience for student enrollment, Hillcrest HS will also use the following advertisement methods in Spanish and English to spark further awareness and interest in Hillcrest High School:

- Social media posts
- Digital ads*(Digital ads enable IOTA to expand our brand awareness and reach families who were not previously targeted by our recruitment efforts)
- Radio ads
- Newspaper ads
- Billboard ads
- Mailers
- School website
- News stories
- Yard signs

Hillcrest High School leverages its partnerships with the following established community organizations to support target for marketing and recruitment:

- Whitehaven Community Center
- Memphis Connect Youth Basketball
- Memphis Police Department Raines Road Station
- One Accord International Ministries
- City of Memphis Youth Services
- Mid-South Food Bank
- IHeart Media
- ShotRX Memphis

Please note that all new recruitment strategies (listed in the following tables) are labeled with an *

Additionally, Hillcrest High School will use the timelines below to build relationships with and enroll potential students.

May	June	July
Though technically still the school year, this is your last time with students in the building until August, and your summer R&E plan needs to be completed by mid-May. If you put in the work on R&E in the summer, August and September will be easier for you and allow you to focus more on instruction. New – This is your last chance to get into feeder schools while kids are still there, whether that means speaking to their advisories or, if you're not allowed in, speaking to families near the school. This is a top priority for the month. Returning – This is your last chance to speak to your returning students face-to-face. Daily, your school should be running a list of non-registered returning students and getting them registered.	*If you put in the work on R&E in the summer, August and September will be easier for you and allow you to focus more on instruction.* New – Even though some families have enrolled in schools, many are deciding where to send their students. This is the time to be in frequent communication with families, both enrolled and prospective. Door-to-door canvassing is a top priority. Returning – Just because a returning student has enrolled doesn't mean that they will be in a seat on the first day of school. For enrolled returning students, communicate frequently to let the family know that you value them. For returning students who are not enrolled, work to get them enrolled and excited about the coming school year.	*If you put in the work on R&E in the summer, August and September will be easier for you and allow you to focus more on instruction.* New – Continue to recruit new students. For students who are enrolled, frequently communicate with the families to build their excitement for the upcoming school year and drive attendance to any Welcome Back activities. Door-to-door canvassing is a top priority. Returning – For enrolled returning students, frequently communicate with the families to build their excitement for the upcoming school year and drive attendance to any Welcome Back activities. For returning students who are not enrolled, attempt communication daily until they are enrolled or a transfer reason is noted in PowerSchool. For high school students, ensure transfer paperwork is in their file.

Task	Date	Notes	Owner
Social Media *Posts*	Weekly	• Post an enrollment reminder every Friday and boost it. In the post, you could have a student say why they love the school. End it with having them tell people to enroll and the link to SchoolMint. • Post a student or staff spotlight every Tuesday	Assistant Principal
Ads – Digital	Weekly	• Run ads on Facebook and Instagram • Run video ad on YouTube	Community Engagement Manager
Visit feeder schools*	Weekly or as needed	• If your feeder school is running any activities for students or summer school for students, visit them to distribute enrollment information	Principal, Community Engagement Manager, and School Student Support Specialist
Flier – churches*	Weekly	• Call the churches first to make sure that it's OK to come and distribute fliers, leave a yard sign for them to put in front of church - Go to (list names of churches) • Ask if we can speak to the congregation or a youth group - If they have a social media page, ask if they can feature your school on it	Director of Student Attendance and Recruitment and Community Engagement Manager
Flier – local businesses*	Weekly	• Visit (list names of businesses) • Distribute fliers and a yard sign if it makes sense - Ask them if they know of any students who could enroll and have them either give contact information or message on social media • If they have a social media page, ask if they can feature your school on it	Director of Student Attendance and Recruitment and Community Engagement Manager
Flier – community centers*	Weekly	• Visit (list names of community centers) • Distribute fliers and yard signs if it makes sense - Schedule a time to talk to potential students and their families • If they have a social media page, ask if they can feature your school on it	School Operations Manager, Student & Family Support Specialist
Canvas – neighborhood*	Weekly	• Visit the homes of students within your school zone - When possible, collect their information in SchoolMint • During summer canvas neighborhood and frequently visited locations such as the farmer's market	Enrollment Team
School Messenger*	Weekly, then Daily	• Send automated calls, texts, and emails to families reminding them about the first day of school and that they need to be enrolled • One week before school starts, begin sending communication daily to families	School Operations Manager
Personal calls*	Daily	• Call five families per day to express excitement for their enrollment, see if they have any questions, and invite them to the Welcome Back event • In May, do this immediately after school During the summer, use student call list to do a phone banking blitz	Student & Family Support Specialist Specialist and counselor
Home visits*	As needed	• Visit the homes of returning students who have not enrolled for the school year, have not responded to phone calls, and have not indicated that they are attending a different school	Counselor

Mailer – zoned houses*	By May 1	● Send a postcard to the zoned zip code to inform families that we are open to them ● On postcard, include link to SchoolMint, information about any enrollment events and Summer Bridge	Community Engagement Manager
Mailer – Back to School*	By July 1	● Send a mailer home to families that includes a letter from the principal, dress code, bell schedule, flyer for Welcome back event, spots schedules (if applicable), etc.	Community Engagement Manager
Yard signs	By July 15	● Deliver yards sign to parent and student ambassadors ● Deliver yards sign to (businesses, churches)	School Operations Manager and Community Engagement Manager
Welcome Back event*	By August 1	● Host a welcome back event for families	School Leadership Team and Staff
Enrollment Nights*	July- Aug	● Usually the Tuesday before school starts ● Have enrollment stations set up for families to quickly register ● Communicate frequently about this event to families not registered, use SM and personal calls	Enrollment Team
Parent Appreciation Night	By July 31st	● The summer can be hard on parents with their kids home so show them some love with food, joy, and celebration.	Director of Student Attendance and Recruitment, Student & Family Support
R&E swag	Distribute by May 25th	● Every Friday, have staff wear this shirt ● Students who are enrolled can get a wristband in advisory on Thursday to wear a school shirt ● Remind staff to wear this swag as often as possible when in the community ● If they meet a family, email the family contact info to appropriate staff member	School Leadership Team
Host camps	TBD	● Band – taking place X ● Cheerleading – taking place X ● Football – taking place X ● Volleyball – taking place X ● Connect with all coaches to make sure that they recruit from feeder schools ● Make sure that all new students are enrolled before attending camp	School Leadership Team
R&E check in's and goal setting*	Weekly Begins May 1	● The goal is to enroll 25 students per week ● Include this goal in the weekly email to staff	Enrollment Team
Returning students enrollment campaign in advisory*	Launch May 1	● Train staff on this campaign ● Launch this ● Advisory incentive by grade level	COO, Director of Student Attendance and Recruitment, and Community Engagement Manager

Summer Bridge*	Based on IOTA calendar	• All athletes are required to attend this	School Leadership Team

August	September	October	November/December
This month is about enrolling students and getting them into school each and every day. You will want to frequently communicate with families to ensure they are committed to your school. When school begins, you should monitor attendance aggressively to see who is in the building and who is missing to determine what you will do to bring the missing students to school. New – Continue to enroll. Ensure that students are in the building and that families feel welcome. Returning – Continue to enroll. Ensure that students are in the building and that families feel welcome. For students who do not attend school, you will want a daily communication attempt.	One of the best R&E strategies is running an excellent school. If students are learning, feel welcomed, and are enjoying their experience, they will stay and possibly recruit their friends to attend your school. Enrollment norming happens this month which can lead to cuts if you are below your enrollment goals. You want to ensure that all students who are enrolled are in your building. New – Ramp up some of your R&E strategies for new students as this will be the time that families become dissatisfied with other schools and are looking for a better option. Returning – Continue to check in with students and families to ensure that they feel welcome and excited about attending your school.	One of the best R&E strategies is running an excellent school. If students are learning, feel welcomed, and are enjoying their experience, they will stay and possibly recruit their friends to attend your school. During this month, you will want to secure your R&E team. New – Begin connecting more intensely with your feeder schools, community centers, etc. By the end of the month, they should know your name and be excited about your school. Inviting prospective students to homecoming can be a great way to connect with incoming new students. Returning – Continue to check in with students and families to ensure that they feel welcome and excited about attending your school.	These two months can feel short and rushed because of the holiday breaks, but they lead into January, a critical month, so you want to begin marketing, primarily to new students, and connecting with them, e.g. visiting feeder schools, community events. New – Visit feeder schools, community centers, etc. to get your information in the hands of potential families. You want to communicate to families that your application opens January 2025. Returning – Continue to check in with students and families to ensure that they feel welcome and excited about attending your school. Families should have information about enrollment for the upcoming year and when they should complete it to secure a spot at your school.

*The fall plan includes the actions in the section, “The first weeks of school,” as well as the actions below. “The first weeks of school” section provides ways to ensure students who are enrolled are attending school and not attending another school or dropping out of school.

Task	Date	Notes	Owner
Social Media Posts*	Weekly	• Through mid-September–Post an enrollment reminder every Friday and boost it. • Post every PICK A DAY and boost it. The post should highlight a positive aspect of your school, ideally including a photo of a student. • If a person likes the post but hasn't followed your school's page, invite them to follow it.	Assistant Principal
Ads –Digital*	Weekly	• Through mid-September–Run ads on Facebook and Instagram • Through mid-September–Run video ad on YouTube	Community Engagement Manager
Visit feeder schools*	Ongoing	• By DATE, contact the principal of the feeder schools-By DATE, visit the feeder school, bring food, and attempt to meet with the principal	Principal, Director of Student Attendance and Recruitment and Student & Family Support Specialist
Visit Feeder Schools	First visit by Dec 10th weekly	• Introduce yourselves and provide their families with information about Hillcrest High School. • Weekly – Continue to visit. Make it fun. Do Hillcrest High School trivia and have a raffle prize. Every student should know your names, want to attend Hillcrest High School, and know the lottery deadline.	Director of Student Attendance and Recruitment, and the Community Engagement Manager
Call Incoming 8th grade families for the next school year	Daily	• Beginning in October, call 5-10 families per day to introduce yourself, tell them you're excited about their child applying, and answer any questions they may have. • By mid-November, all families should have received a personal call. By mid-December, all families should have received their second personal call.	Enrollment Team
Parent info night	By Dec. 2024	• Send SM communication to families daily for week leading up to event • Host parent info night, with food ideally, that provides them with information about the lottery as well as gets them excited about the school. Consider having student ambassadors and other parents present to talk to families.	School Operations Manager, Student & Family Support Specialist
Attend feeder school events*	Ongoing	• Obtain the schedule for sports and band events for the feeder school • Attend certain events while wearing your school swag - Talk to families and either obtain their contact information or get them to follow the Facebook page so that you can communicate through Facebook to enroll them	Enrollment Team
Solidify R&E team	By Nov. 14	• Solidify your R&E team for the remainder of the school year using the R&E team section of the playbook as a guide	School Leadership
Map community assets	By Nov 30.	• In the playbook section, "R&E strategy and calendar of events," map the feeder schools and community assets that you will build relationships with and visit to recruit	Enrollment Team

		students	
Flier – churches*	Nov. 30 Jan 15	● Call the churches first to make sure that it's OK to come and distribute fliers, leave a yard sign for them to put in front of church ● Go to (list names of churches) ● Ask if we can speak to the congregation or a youth group - If they have a social media page, ask if they can feature your school on it	Counselor
Flier – local businesses*	Nov. 30 Jan 15	● Visit (list names of businesses) ● Distribute fliers and a yard sign if it makes sense - Ask them if they know of any students who could enroll and have them either give contact information or message on social media ● If they have a social media page, ask if they can feature your school on it	Community Engagement Manager
Flier – community centers*	Nov. 30 Jan 15	● Visit (list names of community centers) ● Distribute fliers and yard signs if it makes sense-Schedule a time to talk to potential students and their families - If they have a social media page, ask if they can feature your school on it	Community Engagement Manager
School tour	March 1st	● School tour for community, church, business, and school leaders to show them how great your school is so that they want all of the students they know to attend your school	School Leadership and Director of Student Attendance & Recruitment
Personal calls*	Daily then Weekly	● Daily in January–call five families to express excitement for their enrollment, see if they have any questions, and see if they have any other families to register ● Weekly in February and beyond	School Leadership Team and Staff
Home visits*	As needed	● Visit the homes of returning students who have not enrolled for the school year, have not responded to phone calls, and have not indicated that they are attending a different school	Counselor
Mailer – zoned houses*	Jan 5	● Send a postcard to the zoned zip code to inform families that we are open to them ● On postcard, include link to SchoolMint, information about any enrollment events and Summer Bridge	Community Engagement Manager
Refer a Friend campaign	By Feb	● Have students follow and/or share Facebook posts of your school ● Have students refer friends from other schools to enroll at your school ● This can be run in advisory or could be done at the front door during morning arrival. It could also be done in the main office for families who visit the school.	School Leadership Team
Yard signs	By April	● Deliver yards sign to parent and student ambassadors ● Deliver yards sign to (businesses, churches)	School Leadership Team

R&E check in's and goal setting*	Beginning January Weekly, then Bi-Weekly	● The goal is to enroll 25 students per week ● Include this goal in the weekly email to staff	Enrollment Team

January Outreach	February Outreach.	Enroll, March Outreach	April Outreach
This is a big month because MSCS launches its optional school application on January X. SchoolMint opens on January X for you. You should align your efforts to the MSCS optional school timeline since most families are familiar with this. You will want to train your entire staff on R&E since many will be assisting students with enrolling in advisory. New – Leading up to the MSCS optional school deadline, you will want to get in front of potential students as frequently as possible. You may only be able to get in front of a handful of students. Start with them. As you do this, have them refer their friends to you. If feeder schools are challenging to get into, start with a small group of students and build from there. Returning–Re-enrollment campaigns should launch in advisory to align with MSCS optional program which launches in January 2025. Student incentives should be in place.	New – You should focus on getting new families to complete the enrollment process for their students. As you do this, you want to have them refer their friends to you as well. Continue to leverage referrals and get in front of new students through feeder schools and other locations within the community. Returning–Re-enrollment campaigns continue in advisory. The closing of this should align with the MSCS optional program deadline. Student incentives should be in place.	New – Continue to get in front of new students. Collect referral information from them. Chip away at your enrollment goals. Returning – You are now done with your broad campaign to enroll returning students for the coming year. Now, you will need to be more targeted with students who have not completed this process.	New – Continue to get in front of new students. Collect referral information from them. Chip away at your enrollment goals. Returning–Continue to target students who have not enrolled for the coming school year. Begin to call already enrolled families to strengthen their commitment for the coming school year. As you plan for an end-of-year celebration, consider including being enrolled as part of the criteria.

Spring Strategy			
Task	**Date**	**Notes**	**Owner**
Returning students enrollment campaign in advisory*	Launch in advisory by January 5	• Train staff on this campaign on X • Send SM communication to families on X - Launch this in advisory on X • Advisory incentive by grade level	School Leadership
R&E all-staff PD*	By January 5	• Conduct all-staff PD that outlines the goals for R&E, builds the mindset that all staff are responsible for R&E, and provides them with ways to do this (swag to wear, what to say to families, plan to re-enroll students in advisory)	School Operations
Social Media Posts*	Weekly	• Post every PICK A DAY and boost it. The post should highlight a positive aspect of your school, ideally including a picture or photo of a student. - If a person likes the post but hasn't followed your school's page, invite them to follow it. • Beginning in January, post reminders about enrollment. • If possible, visit feeder school's pages and invite people who follow them to follow your page	School Leadership
Ads–Digital	Weekly	• Run ads on Facebook and Instagram • Run video ad on YouTube	Community Engagement Manager
Ads–Billboards	June - Sept	• Purchase a billboard to advertise enrollment with Lamar Advertising Company of Memphis (Billboard location: 4428 Winchester @ $3,200 June 19-August 13)	Community Engagement Manager
Ads–Radio	June - Sept	• Advertise on iHeart Radio (V101, Hallelujah 95.7, Ambiente 1030, Q107.5 & Hot107.1)	Community Engagement Manager
Visit feeder schools*	Ongoing	• By January 30, visit the feeder school, bring food, and attempt to meet with the principal • The principal's reaction will determine your strategy. Ideally, you can get in front of 8th grade students to begin enrolling them. This is unlikely, though, so you will have to think of other ways to get in front of them, e.g. attending sporting and band events/competitions, hosting sporting and band events/camps, visiting after school hangouts (libraries, convenience stores, community centers)	Enrollment Team
Flier–churches*	Monthly	• Call the churches first to make sure that it's OK to come and distribute fliers, leave a yard sign for them to put in front of church • Go to (list names of churches) • Ask if we can speak to the congregation or a youth group • If they have a social media page, ask if they can feature your school on it	Director of Student Attendance and Recruitment and Community Engagement Manager

Flier–local businesses*	Monthly	● Visit (list names of businesses) ● Distribute fliers and a yard sign if it makes sense - Ask them if they know of any students who could enroll and have them either give contact information or message on social media ● If they have a social media page, ask if they can feature your school on it	Director of Student Attendance and Recruitment and Community Engagement Manager
Flier – community centers*	Monthly	● Visit (list names of community centers) ● Distribute fliers and yard signs if it makes sense - Schedule a time to talk to potential students and their families ● If they have a social media page, ask if they can feature your school on it	School Operations Manager and Student & Family Support Specialist
Open house	By April 15	● Host an open house for potential families so that they can tour the school and complete their enrollment process	School Leadership
Personal calls*	Daily	● After your advisory enrollment campaign for returning students ends, call families of current students who are not enrolled to complete enrollment. ● Once a new family enters their information in SchoolMint, call them within 24 hours to answer questions and get them to complete their enrollment.	School Leadership and Staff
Mailer–zoned houses*	TBD	● Send a postcard to the zoned zip code to inform families that we are open to them ● On postcard, include link to SchoolMint, information about any enrollment events and Summer Bridge	Community Engagement Manager
Refer a Friend campaign	TBD	● In advisory, have current students provide information for potential incoming students (9th graders)	School Operations Manager
Yard signs	By April	● Deliver yards sign to parent and student ambassadors ● Deliver yards sign to (businesses, churches)	Special Project Manager and School Leadership
R&E check in and goal setting*	Weekly	● The goal is to enroll 25 students per week ● Include this goal in the weekly email to staff	Enrollment Team

c. Describe how students have been given an equal opportunity to attend the school.
Specifically describe outreach to families that live in the school's neighborhood community students in poverty, academically low-achieving students, students with disabilities, English learners, and other students at risk of academic failure.

Outreach
All of IOTA's outreach and recruitment strategies communicate that Hillcrest High School is open to all students and that there are no admissions criteria. In addition to the general recruitment strategies listed above, the outreach plan includes measures for a diverse student population. The plan is implemented to ensure equal representation of all students.

Families in Poverty

Our strategy includes neighborhoods where students live in poverty. A door-to-door outreach campaign provides the opportunity for us to meet and greet potential families. IOTA and Hillcrest High School representatives attend community and sporting events in target communities and distribute flyers or establish information kiosks at local parks and recreations centers, libraries, Boys & Girls Clubs, elementary (feeder) schools, food banks, homeless shelters, and other institutions that provide services to youth from low socio-economic backgrounds. We have established relationships with local food banks and non-profit organizations that collaborates with at-risk, runaway, and homeless youth to promote resiliency.

Low-Performing Students or Students at Risk of Academic Failure: IOTA and Hillcrest High School staff clearly communicate specific features of the academic program, including our emphasis on the whole child, personalized learning, targeted instruction and intervention, as well as small classrooms to accelerate the achievement of academically low-performing or at-risk students and prepare all students for college, leadership, and life. School representatives focus recruitment efforts on families who may have less access to information about local school choices and will purposefully reach out to organizations that serve academically low-performing students.

Students with disabilities: Marketing materials specifically describe how students with disabilities benefit from IOTA programming. We encourage all students to apply and describe the services and systems that are in place to ensure students' individualized education plans (IEPs) are implemented with fidelity. Our Special Education Program Administrator is available to connect directly with potential parents. Outreach efforts target social workers, foster care agencies, nonprofits, and health and welfare agencies that cater to, and serve, students with disabilities.

English language learner (ELL) students: Marketing materials and applications are made available in languages other than English, with an emphasis on Spanish. Advertisements in Spanish language media outlets, including newspapers and radio, are placed to target non-monolingual-speaking families. Recruitment efforts may include joining local Hispanic parent training and setting up information tables at cultural institutions and local places of faith that serve Latinx parishioners before and after Spanish language services and at local grocery stores that cater to Latinxs. Spanish-speaking personnel are on staff and available to speak with families. Translation services are offered during events to ensure all other-than-English-speaking families have access.

1.10 Parent and Community Engagement and Support

In this section:
a. What feedback of the school has been provided by the community – including parents interested in enrolling their student(s) in your school - and how has this feedback been incorporated?

Feedback

The feedback we've collected from members of the school and greater community and used to inform the school's program include the following:

1. Safe learning environment that engages students in real world learning
2. Highly-trained, experienced teachers
3. A positive culture that embraces student strengths, talents, and interests
4. Programs and supports to address students' low incoming literacy and numeracy levels
5. Targeted instruction and interventions
6. Ongoing communication and meaningful partnerships between home and school
7. A small learning community that increases the sense of belonging and builds trust
8. Explicit focus on developing students' social-emotional skills
9. Engaging, culturally responsive instruction
10. Educational Field Trips

Additionally, in spring 2024, a transitional advisory team was established to gather input from school and local community members regarding the IOTA transition to IOTA Community Schools. At transitional advisory team meetings, stakeholders met to identify practices that were working well and should continue. These include but are not limited to the schools' relentless attention to core values, diversity, the provision of a warm and caring school environment where everyone knows families' names and needs, and personalized care. The advisory program will continue to ensure each student is connected to at least one adult. Stakeholders also discussed recommended programmatic shifts; these include greater attention to accountability and expanded co-curricular options for students to increase frequency in access and exposure to career and life pathways that lay the groundwork for future opportunity.

b. Describe how you engage parents and community members currently and how this engagement strategy has changed since the initial application. What specific strategies have been effective at establishing buy-in from local parents and community members. What strategies will be adjusted for new and additional engagement?

IOTA believes that engaging families in the life of the school at all grade levels is essential in successfully supporting student achievement. When parents are involved in their children's schooling, students, including students from low and higher socioeconomic status, show higher academic achievement, school engagement, and motivation, according to a 2019 American Psychological Association review of 448 independent studies on parent involvement (https://www.edweek.org/leadership/does-parent-involvement-really-help-students-heres-what-the-research says/2023/07).

When IOTA first partnered with Hillcrest High School in 2016, extensive efforts were made to engage the school and neighborhood community authentically. In addition to outreach efforts (visits to churches, community centers, etc.), IOTA formed the Hillcrest Transition Advisory Team (TAT) and tasked the team with the following objectives:

- To provide input into critical decisions over the spring and summer.
- To ensure that Hillcrest students experience a successful transition to a new school year.
- To meet with the new administration team to plan for the upcoming school year.
- To provide input into the school's strategic plan.

Initially composed of students, parents, staff, and alumni, the TAT met regularly to tackle its objectives. During the course of the TAT planning, a series of meetings were held to meet directly with students and families to gather input

on school design. Since this time, Hillcrest has gained momentum in the community and word of mouth has become our greatest recruitment strategy.

Effective Strategies

Meet with Key Influencers: IOTA will continue community organizing to gain support for Hillcrest High School. This includes hosting one-on-one meetings with significant influencers, including key community and business stakeholders. Community organizations continue to support us in school recruitment efforts by organizing or hosting outreach events, and sharing news of our successes. Additionally, IOTA and Hillcrest representatives, including teachers and IOTA board members, build on their community relationships, attending community events, expositions, and performances to share our mission and to purposefully engage with organizations that serve families in poverty, academically low-achieving students, students with disabilities, linguistically diverse families, and other youth at risk of academic failure.

Meet with Parents: The IOTA leadership team and Hillcrest High School team will continue to directly reach out to and maintain open communication with current parents, the surrounding area, and feeder school parents through brochures, flyers, phone banking, door knocking, open houses, school tours, and informational sessions. Monthly newsletters, in both Spanish and in English, as well as email and the phone, are tools we use to maintain communication (highlighting both strengths and challenges) with parents and to prompt conversation between parents and students. Scheduled meetings provide parents with formal opportunities to meet with teachers, including, as available, a home visit (post-enrollment) by the student's mentor or support team members before the school year begins.

Foster Relationship with Students: We will continue to maintain the embedded tradition of the Hillcrest High School Vikings. Our students are a key part of our culture, and we continuously solicit student feedback to ensure the success of Hillcrest High School continues.

Over the upcoming term, Hillcrest High School will employ the following strategies to engage parents/guardians:

- **Student & Family Support Specialist:** As the front line of communication and relationship with families, a Director of Student Attendance and Recruitment is on the staff roster. Their responsibilities include conducting community outreach, organizing parent volunteers, addressing parent needs, recruiting new students, giving student tours, and organizing workshops for parents and students.
- **Student, Parent, and Community Stakeholder Surveys:** Hillcrest High School conducts annual student, parent, and community stakeholder surveys to gauge family involvement and satisfaction, as well as incorporate family feedback.
- Hillcrest High School will continue to inform parents of key events via Robocalls, newsletters home, and consistent outreach from the Student & Family Support Specialist.

Please see the sample timeline of parent and community engagement. It's important to involve all relevant stakeholders, such as teachers, students, and parents, in the process of creating the timeline and plan.

Time	Task	Responsible Team Member
Oct 2, 2024	Social Media Post-Create a video explaining authorization, including key stakeholders.	Hillcrest Leadership Team
Oct 2, 2024 - Oct 11, 2024	Parent Petition-Parent Petition placed in the main office for checkouts and daily automated text (M, W, F) - personalized.	Community Engagement Manager
Nov 7, 2024 and Nov 14, 2024	Friends and Family Events-Highlight HIL and update on authorization.	Hillcrest Leadership Team and Staff

Oct 2, 2024 - Jan 28, 2025	Letters of support from parents and community members.	Community Engagement Manager
Fridays	Engagement Data Checks-Review signatures and discuss the next steps.	Community Engagement Manager
Ongoing	Connect with businesses and continue to build partnerships.	Hillcrest Leadership Team and Staff
Ongoing	Send monthly newsletters home, update websites with information, host events (quarterly town hall meetings), etc.	Community Engagement Manager

c. Provide, as Attachment I, any of the following: letters of support, including those within the local community, outreach to parents, intents to enroll, or memoranda of understanding, that indicate the school is welcomed member of, is viewed as an attractive educational alternative, and/or reflects the community's needs and interests. Note: General letters of support that include generic language such as "this school provides a high-quality option" or "we will work to support the school" do not satisfy this expectation. Instead, letters of support should demonstrate a clear commitment that is measurable and that is likely to result in enrollment targets being met, demonstrate financial support, or sustainable community engagement.

Please see Attachment I for Letters of Support for the School. More than 50 community stakeholders expressed their support for Hillcrest High School to operate for another ten years.

d. Identify any community organizations, businesses, or other educational institutions that the school has partnered with. Specify the nature, purposes, terms, and scope of services of any such partnerships, including any fee-based or in-kind commitments from community organizations or individuals that will enrich student learning opportunities.

Community Resources and Planned Partnerships
Over the course of the last 10 years, Hillcrest High School has continued to engage community leaders and other neighborhood organizations with extensive outreach efforts. Below is a list of our successful partnerships:

- Partnering with the Mid-South Food Bank to offer community food drives to families in need.
- Partnering with the Memphis Police Department (MPD) to establish regular patrols during school arrival and dismissal to create a welcoming environment for students.
- Partnering with Lifedoc to provide free healthcare and on-site school nursing services.
- Partnering with ShotRX to support free student and community vaccinations.
- Partnering with Code Crew to support our students in gaining certifications for entry-level IT positions.
- Partnering with Memphis Housing Authority to offer vouchers for Section 8 families in need.
- Partnering with Seedco Mid-South Region to offer vouchers for families in need of FREE Healthcare.
- Partnering with Moore Tech to provide dual enrollment programs for students to receive high-quality training opportunities that prepare them for successful careers in the construction trades and beyond.
- Partnering with the Tennessee Valley Authority to provide students with internship opportunities.

We will continue to hold open houses and community meetings that will be advertised through newspaper ads, church announcements, door flyers, and/or other communication methods. In addition to this intensive family and community engagement effort, Hillcrest High School is also highly involved in our community. We have close partnerships with numerous entities in our neighborhood; the list below includes just a few partners and what they

provide. These partnerships are led primarily by our Executive Director and our Board members, with support from the COO and Community Engagement Manager. IOTA currently has partnerships with Southwest Community College, Code Crew, Workforce Development at Greater Memphis Chamber, City of Memphis Youth Services Program, Tennessee Valley Authority (TVA), and the Mid-South Memphis Food Bank.

Hillcrest High School is planning to continue building community partnerships in Whitehaven. We seek to engage and offer services through community partnerships in the following areas: youth development, tutoring, mentorship, social support, advocacy, family engagement, and primary health. We will primarily seek in-kind partnerships.

Describe how parents are informed and educated on all school policies and any commitments or volunteer opportunities the school will seek from, offer to, or require of, parents.

We garner parent involvement in their child's education in a meaningful way through parent orientation, frequent opportunities to participate in school events (such as performances, cultural events and family workshops) and consistent contact in their home language through clear communication channels including monthly parent newsletters, flyers, report cards, website, text messaging, phone calls (including automated messaging) and email. As teachers learn the talents, knowledge, and strengths parents may have to offer, they send ongoing lists and volunteer opportunities to encourage their involvement. While families are highly encouraged to engage, it is not a requirement.

g. If not already identified, describe any programs and resources that have been offered to parents and/or the community and how they support the school's mission and vision.

Mission-Aligned Programs and Resources
From day one, the parents of each child are cultivated as critical partners in the education of their child and have a fundamental role in supporting the child's progress and thus our mission and vision. While understanding students who are raised in different cultural settings may approach education differently, parents are supported in monitoring students' progress on an ongoing basis through ongoing dialogue with the child, regular review of their classwork and homework, their sharing college and career aspirations, developing their high school plans, and participating in workshops to learn how to best support their child(ren)'s success. We take time to get to know families so that we may communicate with awareness and knowledge of students' and families' unique backgrounds. Ongoing communication (in both English and Spanish) is a method that works well for families (phone, text, or app), and the distribution of progress reports on a regular schedule will keep parents informed of their child's progress throughout the school year. Further, as stated above, Hillcrest offers a variety of programs and resources that support our ability to partner with parents and community members. We believe that to maximize the services brought to our children, partnerships with community organizations are essential to connect students and families to wraparound services that strengthen and support their learning and social emotional development.

IOTA:

- Integrates positive behavior and social-emotional supports, building priority for wellness through our Lifedoc partnership.
- Facilitates families' access to community-based programs (e.g., health care and human services) to ensure that families have resources to be involved in their children's education.
- Connects students and families to service-learning projects in the community.
- Invites community partners to share resources at town halls, events, and/or parent-teacher conferences.

Section 2: Operations Plan & Capacity

2.1 Governance

In this section:
a. Describe the composition and size of the governing board and board committees. Explain how the governance structure and composition has ensured active and effective representation of key stakeholders and will continue to ensure the educational and operational success of the school.

The IOTA governing board provides external accountability, internal oversight, and mission-aligned leadership. The primary role of the Board is to govern the schools in the IOTA portfolio in a manner that enables the school to achieve its mission. The Board ensures that the standards and goals are met and that the school operates in compliance with all Tennessee State and Federal laws. The Board's role is one of oversight and management–specifically oversight and management of the executive director. The Board hires the executive director and delegates responsibility for day-to-day operations to this executive director, who then reports directly to the board.

Size and Composition
The IOTA board is an independent board that includes community leaders, and individuals with varied expertise, related skills, and interests. Following the bylaws, the number of directors is not fewer than three (3) or greater than twenty-five (25).

Rationale for 2-Year Limited Terms with Board Reappointment Option

Implementing 2-year limited terms for key roles offers a strategic balance between stability and accountability. This structure provides several key benefits:

Promotes Accountability and Performance:
With a defined term, individuals are motivated to contribute meaningfully and demonstrate strong performance, knowing their continuation depends on results and alignment with the school's mission and goals.

Encourages Continuous Improvement:
A term limit invites periodic reflection and assessment. It creates a natural checkpoint for evaluating what's working and what could be improved, fostering a culture of excellence and adaptability.

Supports Leadership Development and Succession Planning:
Rotating leadership roles every two years opens opportunities for emerging leaders within the organization, building internal capacity and strengthening the talent pipeline.

Provides Flexibility for Organizational Needs:
A two-year term allows the board to respond to evolving needs and priorities. At the end of each term, the board can reaffirm effective leadership or make changes to better align with strategic goals.

Ensures Community Representation and Board Oversight:
By allowing individuals to be reappointed through a board vote, this model maintains continuity where desired while ensuring that community interests and board oversight remain at the forefront of governance decisions.

This approach empowers IOTA Community Schools to maintain high standards of leadership, responsiveness, and alignment with its long-term vision, while remaining flexible and inclusive in its governance.

This size supports a well-functioning board with the ability to accomplish significant work between meetings while remaining a manageable size needed to reach a consensus without excessive debate and time. The size is evaluated annually to ensure efficiency and productivity. The board is currently composed of six members. Current Board members represent a diverse set of knowledge and skills with experiences in business, tech, non-profit, and education.

At this time, the board is actively recruiting three additional members, particularly members with expertise in compliance, legal, and fundraising expertise. IOTA hopes to have these Board positions filled by the end of the 2024 - 2025 academic year. We have a School Advisory Council in each school (See the Representation section below) that allows us to actively engage an increased number of parent champions and provide consistent opportunities for families to express their voice. One of the Board's responsibilities is to grow Board membership and ensure that IOTA has access to relevant expertise. Therefore, candidates are typically referred by an existing board member. Once a candidate is nominated, the nominee's professional background, community involvement, and commitment to IOTA and Hillcrest's mission are reviewed by current members of the Board. All nominees are community leaders dedicated to preparing IOTA students to be successful. Candidates go on a IOTA school visit. The IOTA Executive Director and Board Chair recommend moving forward or holding on a candidate. To be confirmed, nominees must receive a majority vote from the existing Board. We are currently working with our development team, New Memphis, Tennessee Charter School Center, and Memphis Business Chamber to identify additional potential board members.

Additionally, the IOTA Board has agreed to written expectations to foster the board's capacity and the school's success through oversight, networking, advocacy, and finances. Board Members are expected to identify, cultivate, and introduce at least one new person to IOTA each year (a potential teacher/staff member, donor, board member, government official, volunteer, etc.). Board members are prepared to communicate with public officials and advocate for their support of the school. Board members are asked to make a meaningful financial gift to the school year, provide expert advice, attend special events, and encourage faculty, students, and their families.

As outlined in the board's by-laws, the composition of the board shall be a Chair, a Vice Chair, a Secretary, and a Treasurer. Each officer's powers and duties are defined as follows:

Chair (or President)
The Board Chair works closely with the Executive Director. The Chair shall preside at all meetings of the members and of the Board. The Chair will approve the execution of any deeds, mortgages, bonds, contracts, or other instruments that the Board has on behalf of IOTA if this power is expressly delegated to another officer or agent of the organization by the Board, the bylaws, or statute. The Chair shall perform other duties prescribed by the Board and all duties incident to the office of the Vice Chair.

Vice-Chair
When the Chair is absent, is unable to act, or refuses to act, a Vice-Chair shall perform the duties of the Chair. When a Vice-Chair acts in place of the Chair, the Vice-Chair shall have all the powers of, and be subject to all the restrictions of, the Chair in the order of the votes received when elected. A Vice-Chair shall perform other duties as assigned by the Chair or Board.

Treasurer
The treasurer shall work with the CFO to ensure they:

- Charge and custody of and be responsible for all funds and securities of the corporation.
- Overview of receipts for money due and payable to the corporation from any source.
- Ensure all money is deposited in the name of the corporation in banks, trust companies, or other depositories as provided in the bylaws or as directed by the Board or president.
- Account for funds to discharge obligations of the corporation.
- Maintain the financial books and records of the corporation.
- Oversee the committee to prepare financial reports at least annually.

- Perform other duties as assigned by the president or by the Board.
- If required by the Board, give a bond for the faithful discharge of his/her duties in a sum and with a surety as determined by the Board.
- Perform all of the duties incident to the office of treasurer.

Secretary
The secretary shall work with the ED to ensure they:
- Give all notices as provided in the bylaws or as required by law.
- Verify the minutes of the meetings of the members and the Board and keep the minutes as part of the corporate records.
- Maintain custody of the corporate records and of the corporation to all documents as authorized.
- Keep a register of the mailing address of each director, officer, member, and employee of the corporation. • Perform duties as assigned by the president or by the Board.
- Perform all duties incident to the office of secretary.

The board's bylaws state the board may appoint standing or special committees. At the current time, the board has no appointed committees. If appointed, each committee's activities and scope of the work are as follows:

- **Academic committee** reviews the curriculum to ensure alignment with IOTA's mission; recommends policy changes to the board when appropriate; and participates in program development and evaluation.
- **Finance committee** drafts annual operating and capital budgets for approval by the board; reviews and presents monthly actual revenues and expenditures of operating, capital, and enterprise activities to the board; and provides advice to the board and school leadership about financial matters.
- **Community engagement committee** seeks to engage community stakeholders to achieve sustainable outcomes, and equitable decision-making processes, and deepen relationships and trust between government organizations and communities. The elements of our community engagement committee are inclusive & and intentional engagement, transparency, and empowerment.

IOTA has adopted a strategic approach that employs designated envoys to support and monitor progress in specific areas of operational and educational priority. The provided document clearly outlines this structure, demonstrating that while formal committees are not currently established, responsibilities are still systematically delegated and tracked.

The *Strategic Priorities Data Committees document* outlines objectives across multiple domains, including Academics, Culture & Climate, Engaged Parents & Community, Highly Effective Team/Human Capital, and Sustainable Model. For each strategic goal, a structure is in place that includes:
- A **Committee Chair** responsible for oversight,
- An **IOTA Data Driver** who presents at board meetings, and
- A **Network Committee Lead** who guides implementation and alignment with broader organizational strategies.

This framework ensures accountability and ongoing progress monitoring through a data-informed approach. The decision to utilize envoys like Data Drivers and Network Leads rather than traditional committees reflects a desire for agility, direct accountability, and continuous data-driven evaluation. It allows the Board and leadership team to stay closely aligned with outcomes while avoiding the potential delays and redundancies often associated with more formal committee structures.

In summary, while IOTA's bylaws permit the creation of committees, the current envoy system supports educational and operational success by:

- Assigning roles for every strategic priority,

- Embedding oversight and data monitoring into board-level reporting,
- Ensuring targeted support and leadership across domains, and
- Maintaining flexibility in execution while retaining accountability and transparency.

Representation
All board members are TN residents who represent the school's community. Active representation ensures that the members have the experience required to provide oversight of the school's finance, operations, and administration and will, therefore, be an educational and operational success. The Board has no majority group on the board, but, rather, a diverse set of stakeholders (in ethnicity, race, gender, age, geography, socio-economic background, national origin, physical ability/disability, family structure, sexual orientation, marital status, religion, and values) with a shared commitment to the mission and school population.

Secondly, each campus, including the Hillcrest High School campus, is represented by the School Advisory Council. While SAC members have no voting rights, their role is parallel to the Board and further represents the voice of parents, students and staff in the school, sharing local knowledge and expertise. They help the IOTA Board achieve its goals and serve the school community. Members provide an important voice for educators, families, and community members in the school's decision-making process, and provide the board with insights, suggestions, and perspectives on critical community issues.

b. Describe how the board measures the success of the school, the school leader, and their own performance.

Measuring Success
To ensure students' success, the Board consistently and rigorously measures the success of the school, the school leader, and their own performance. The Board reviews academic, cultural, and financial data regularly with members of the IOTA team, including the following metrics on a monthly (M), quarterly (Q) or annual (A) cadence:

- **Academic:** Ensures the school is an academic success. Reviews annual performance goals (Q); student growth and achievement data (M, Q and A); and educator effectiveness (A).
- **Financial:** Ensures the organization is in good fiscal health and is compliant with laws. Confirms strategic priorities are reflected in the budget (Q); oversees the selection of auditor and reviews annual audit (A). cash on hand (Q), enrollment variance (Q), operating margin (Q), unrestricted fund balance (Q), budget variance (Q), unrestricted net assets and debt (Q).
- **Operational and Cultural:** Ensures the school is an effective organization. Enrollment (M), Attendance (Q), disciplinary: number of referrals and actions (Q), and survey data: parent, teacher, and staff) (Q).
- **Development:** Ensures the school is planning for longevity, develops the strategy for fundraising and development (Q), and builds financial support (M).

Data is disaggregated to identify and close achievement gaps.

The Board conducts a self-reflection at the annual Board retreat, covering topics such as stakeholder representation, selection of Board members, the orientation of Board members, the Board's ability to monitor the health of the organization, Board operations, Board meetings, and the Board relationship with the leadership team. The Board will also reflect on goals it set for that year and assess the extent to which they were achieved.

Board Training
IOTA Community Schools is registered through the Tennessee Charter School Center to use Board on Track to complete this year's Board of Trustee training and certification requirements, pursuant to Tennessee Code Annotated §49-13-111(q). The board will continue to develop by participating in training pursuant to state law.

c. Complete the provided template for Table 4: Board Members. List all board members and their areas of focus or expertise in the following table, adding rows as needed.

Table 4: Board Members

Name	Address	Current Role	Area of Focus / Expertise	Board Position	Term Length
		Job and Employer	Ex: Legal, Real Estate, Finance, etc.	Ex: board chair, community member, etc.	
Amertice Allen	10222 Spruce Grove Lane Cordova, TN 38016	Senior Director of Donor Experience - St. Jude American Lebanese Syrian Associated Charities (ALSAC)	Development	Chair	12/31/21 - 12/31/25
Larry Neal Jr.	3822 Northwood Drive Memphis, TN 38111	Senior Vice President, Commercial Banking - Simmons Bank	Finance	Member	9/26/24 - 12/31/27
Pamela Egwuekwe	5274 Autumn Forrest Drive Memphis, TN 38125	K-12 Program Manager - Code Crew	K-12 Education	Vice-Chair	12/31/21 - 12/31/25
Tamika Young	3704 Johnwood Drive Memphis, TN 38122	Human Resource Manager - Nike	Human Resources	Member	4/27/23 - 12/31/26
Pedro Velasquez Rodriguez	6625 Lenox Park Drive #202 Memphis, TN 38116	Executive Director - Lifedoc Health	Healthcare	Secretary	4/27/23 - 12/31/26

d. Provide the following governance documents as attachments:

- **Articles of Incorporation as Attachment J**
- **Proof of non-profit and tax-exempt status as Attachment K**
- **By-laws as Attachment L**
- **Code of Conduct as Attachment M**
- **Conflict of Interest Policy as Attachment N**
- **Board member resumes or biographies as Attachment O**
- **Board policies (including frequency of meetings, open meetings, and open records) as**
- **Attachment P**

Governance documents are provided in Attachments J-P. Innovation. Attachment M has been amended to include a Code of Conduct.

2.2. Transition Plan

In this section:
a. Provide a detailed timeline for the components of transitioning to a new authorizer, specifying tasks and

responsible individuals.

This transition plan outlines the necessary steps to successfully shift Hillcrest High School from the Achievement School District (ASD) to being chartered through Memphis Shelby County Schools (MSCS). The process begins in Fall 2025 and culminates in the school operating under MSCS by the start of the academic year in August 2026.

Timeline
Phase 1: Planning and Preparation (September 2025 - December 2025)

Goals: Establish a comprehensive transition framework, ensure legal compliance, and initiate stakeholder engagement.

1. **Form a Transition Committee**
    a. Members: School leadership, teachers, parents, MSCS representatives, legal advisors, and community stakeholders.
    b. Lead: Executive Director ("ED") of the IOTA Community Schools ("IOTA")
    c. Timeline: September 2025
2. **Legal and Compliance Assessment**
    a. Ensure alignment with MSCS chartering requirements, including adherence to state and local regulations.
    b. Lead: CFO, Legal Counsel of IOTA and IOTA Board of Directors
    c. Timeline: October 2025
3. **Initial Stakeholder Communication**
    a. Host informational sessions for staff, families, and community members to outline the transition plan.
    b. Gather feedback and address concerns.
    c. Lead: Community Engagement Manager of CMO and MSCS Leadership
    d. Timeline: November 2025
4. **Finalize Governance and Oversight**
    a. Transition the school's board to align with MSCS's governance expectations.
    b. Establish oversight protocols as per the new charter agreement.
    c. Lead: ED of IOTA and IOTA Board of Directors
    d. Timeline: December 2025
5. **Facilities Acquisition**
    a. Evaluate the feasibility of acquiring the current site through lease or purchase.
    b. If necessary, identify alternate locations and conduct cost-benefit analyses.
    c. Negotiate leases or finalize purchase agreements for the selected facility.
    d. Lead: CFO of IOTA, IOTA Legal Counsel and IOTA Board of Directors
    e. Timeline: Beginning October 2025
6. **Negotiate and Agree on New Charter**
    a. Initiate negotiations with MSCS to define the terms of the new charter agreement.
    b. Address governance structure, academic accountability, funding allocations, and operational expectations.
    c. Finalize and sign the new charter agreement to ensure compliance with MSCS requirements.
    d. Lead: ED of the IOTA, supported by Legal Counsel and MSCS Leadership
    e. Timeline: December 2025

Phase 2: Transition Implementation (January 2026 - August 2026)

Goals: Execute the transition plan, meet operational readiness requirements, and prepare for the academic year.

1. **Compliance with Pre-Opening Checklist**
    a. Utilizing the Tennessee Public Charter School Commission's Pre-Opening Checklist, ensure readiness

in the following areas:

i. **Governance:**
   a. Finalize onboarding and training of board members.
   b. Ensure governance documents, including bylaws and policies, are updated and compliant.
   c. Lead: ED of IOTA

ii. **Academic:**
   a. Align curriculum with state standards and MSCS requirements.
   b. Confirm teacher licensure and qualifications.
   c. Develop and review academic performance goals.
   d. Align Special Populations services to MSCS capacities and expectations
   e. Lead: Chief of Academic Advancement and Chief of Innovation of IOTA

iii. **Operations:**
   a. Conduct safety inspections and implement emergency plans.
   b. Finalize transportation arrangements and contracts.
   c. Confirm technology readiness, including internet and equipment.
   d. Lead: COO of IOTA, supported by the Managing Director of Operations and Student Opportunity

iv. **Finance:**
   a. Submit a balanced budget for approval.
   b. Ensure funding mechanisms, including grants and state allocations, are in place.
   c. Establish internal controls and financial reporting systems.
   d. Lead: CFO of IOTA

v. **Enrollment:**
   a. Ensure enrollment policies align with MSCS guidelines.
   b. Verify accurate student data and records transfer.
   c. Communicate enrollment procedures to families.
   d. Lead: COO of IOTA, supported by the Managing Director of Operations and Student Opportunity
   e. Timeline: January - June 2026

2. **Update Policies and Procedures**
   a. Revise school policies (e.g., enrollment, discipline, and financial management) to comply with MSCS requirements.
   b. Ensure all staff are trained on updated policies.
   c. Lead: COO of IOTA, supported by human resources and legal counsel
   d. Timeline: February - April 2026
3. **Facilities and Operations**
   a. **Upgrades and Compliance:**
      i. Ensure the selected facility meets MSCS safety and operational standards.
      ii. Complete any necessary renovations, including classroom setups, accessibility upgrades, and infrastructure improvements.
      iii. Lead: COO of IOTA
   b. **Readiness:**
      i. Conduct final walkthroughs and inspections with MSCS representatives.
      ii. Ensure readiness of utilities, furniture, and equipment.
      iii. Lead: COO of IOTA, supported by the Managing Director of Operations and Student Opportunity
   c. Timeline: January - June 2026
4. **Community Engagement**
   a. Host town halls, orientation sessions, and family engagement events to prepare the school community for the transition.
   b. Provide clear information about changes and benefits of the transition.
   c. Lead: Executive Director of IOTA, MSCS Leadership and IOTA Board of Directors

d. Timeline: April - June 2026

5. **Teacher and Staff Onboarding**
    a. Confirm all staff meet MSCS hiring standards.
    b. Provide professional development on curriculum, instructional strategies, and compliance with MSCS expectations.
    c. Lead: COO of IOTA, supported by human resources and the ED
    d. Timeline: May - July 2026

Phase 3: Launch Under MSCS (August 2026)

Goals: Ensure a smooth start to the academic year with all operations fully functional under MSCS.

1. **First Day of School**
    a. Welcome students and staff under the new charter arrangement.
    b. Provide on-site support for any immediate needs or concerns.
    c. Lead: Principal of Hillcrest, supported by the COO
    d. Timeline: August 2026
2. **Monitor and Evaluate**
    a. Conduct a post-launch review within the first month to assess compliance and identify areas for improvement.
    b. Schedule regular check-ins with MSCS representatives throughout the first year.
    c. Lead: ED of IOTA, supported by COO, Principal and IOTA Board of Directors
    d. Timeline: August - September 2026

Key Considerations

- **Transparency:** Maintain clear and consistent communication with all stakeholders throughout the process. Communications regarding the transition's direction and expected outcomes will come consistently from the IOTA Board of Directors.
- **Contingency Planning:** Develop backup plans to address potential delays in application approval or operational readiness.

By adhering to this plan, the school can ensure a seamless transition, setting the foundation for continued academic success and strong community impact under Memphis Shelby County Schools.

b. Describe what you anticipate will be the challenges of transitioning to a new authorizer and how you expect to address these challenges.

Anticipated Challenges and Solutions

1. Alignment with New Authorizer Requirements

- **Challenge:** Transitioning to MSCS requires strict adherence to MSCS specific chartering requirements, which may differ from those of the ASD.
- **Solution:** Conduct a comprehensive gap analysis early in the process to identify areas requiring adjustment. This includes policy revisions, academic performance standards, and compliance measures. Engage MSCS representatives throughout the process to ensure all updates meet their expectations.

2. Stakeholder Communication and Buy-In

- **Challenge:** Families, staff, and community members may have concerns about the transition, including

changes in governance and operations.
- **Solution:** Host regular informational sessions, maintain transparent communication, and create feedback channels. Emphasize the benefits of the transition, such as enhanced local oversight and resources.

3. Facilities and Operations Readiness

- **Challenge:** Ensuring the school facility meets MSCS operational and safety standards, particularly when transitioning ownership or entering a new lease agreement.
- **Solution:** Develop a detailed facilities plan that includes multiple options (e.g., lease negotiation, purchase, or alternate site identification). Conduct early inspections and allocate sufficient time for upgrades or renovations.

4. Staffing and Professional Development

- **Challenge:** Ensuring all staff understand MSCS standards and are prepared for the transition.
- **Solution:** Provide targeted professional development on MSCS standards, instructional strategies, and operational policies. Verify staff licensure and qualifications well in advance of deadlines.

5. Financial Adjustments

- **Challenge:** Transitioning funding mechanisms, including state allocations and grants, to align with MSCS processes.
- **Solution:** Work closely with the MSCS finance team to understand funding flows and submission requirements. Implement robust financial controls and reporting systems to ensure accountability.

6. Enrollment Process Management

- **Challenge:** Aligning enrollment procedures with MSCS guidelines while maintaining accurate student data during the transition.
- **Solution:** Update enrollment policies early in the process and communicate these changes clearly to families. Leverage technology to streamline data transfers and minimize errors.

By proactively addressing these challenges, IOTA Community Schools can ensure a seamless transition and establish a strong foundation for future success under MSCS.

2.3. Facilities

In this section:

a. Describe the proposed school facility including number of classrooms, square footage per classroom, classroom types, common areas, overall square footage, and amenities. Identify additional school spaces and their square footage, including science labs, art room, computer labs, library/media center, cafeteria, performance/dance room, gymnasium and athletic facilities, auditorium, main office and satellite offices, work room/copy room, supplies/storage, teacher work rooms, restrooms, and other spaces. Provide a diagram of the facility as Attachment Q.

Please see detailed diagrams of the current Hillcrest High School facility in Attachment Q. IOTA is committed to working with MSCS on a fair market, community benefiting lease or purchase agreement.

Regardless of location, the ideal Hillcrest High School campus will include, but is not limited to, the following:

Academic Spaces

- **Core Academic Classrooms**: For subjects including math, science, English, and social studies.

    - **Number Needed**: 22 classrooms (assuming ~28 students per class).
    - **Ideal Size**: ~750–950 sq. ft. per classroom.
- **Specialized Classrooms**: For subjects including art, music,science, media, and other electives.
    - **Number Needed**: 4 specialized spaces (these can be normal classrooms with specialized storage or the Science and Media Lab envisioned on the attachment)
    - **Ideal Size**: ~750–1,200 sq. ft. per classroom
- **Special Education**: Spaces for individualized learning and therapy.
    - **Number Needed**: 1-2 rooms.
    - **Ideal Size**: ~750–950 sq. ft. per room.

Office and Support Spaces

- **Principal's Office**: 200–250 sq. ft.
- **Administrative Reception Area/ School Front Office**: ~300–400 sq. ft.
- **Parent Meeting Room**: ~300–400 sq. ft
- **Records**: ~100 sq. ft
- **School Operations Workroom and Office**: ~800 sq. ft.
- **Nurse's Office**: ~250–300 sq. ft.
- **Assistant Principal's Offices**: 150–200 sq. ft. each (2 offices).
- **Counseling Offices**: 2 offices, ~120–150 sq. ft. each.
- **SpEd and ESL Teacher Offices**: 2 offices, ~120–150 sq. ft. each.
- **Teacher Workroom/Break Room**: ~500 sq. ft.

Common Spaces

- **Library/Media Center:**
    - **Ideal Size:** ~3,000–4,000 sq. ft.
    - Includes space for bookshelves, seating areas, computer stations, and collaboration zones.
- **Cafeteria:**
    - **Ideal Size:** ~4,500–9,000 sq. ft. (to accommodate 300 students per a lunch shift; if acting as the primary meeting space, will need to accommodate as close to the full student body as possible in an auditorium setup).
    - **Additional space for serving lines and kitchen:** ~1,500–3,000 sq. ft
- **Gymnasium:**
    - **Ideal Size:** ~7,000–8,000 sq. ft. (to accommodate up to High School sports activities).
    - Includes bleachers, weight room, and locker rooms.

Additional Spaces

- **Hallways and Common Areas:**
    - Allow ~20–25% of total building square footage for circulation and informal gathering.
- **Storage:** ~5% of total square footage allocated to storage rooms for supplies and equipment.

Estimated Total Square Footage

- **Overall Total: ~75,000–100,000 sq. ft.**

b. Describe how the proposed facility meets the school's needs based on the educational program and enrollment.

Hillcrest High School would not be Hillcrest High School without the campus on Graceland. IOTA desires to continue to have the Hillcrest High School campus be its permanent home. IOTA has invested in making the Hillcrest campus suitable for our unique program and an asset for the Whitehaven community. We look forward to continued collaboration with MCSC and local and state governments on the long-term facility plan. The selected facility provides

an optimum learning environment in terms of it being an ample, appropriately designed space to comfortably accommodate all our teachers, students, programs, and services. The school is located in the heart of the Whithaven community making it easily accessible for our families.

c. Describe any contingency planning that has been done should the proposed facility fall through.

Ideally, we would prefer to keep the school in the current building. However, as an alternative we would consider the following:

1. Conversion of Existing Property in Whitehaven
   a. IOTA is actively engaged with an experienced real estate broker to be able to move quickly to secure the best alternative site option for Hillcrest High School. Currently, a conversion of 4075–4115 South Plaza Drive is available and in possible consideration for an alternative site to the current Hillcrest High School site.
      - **Site selection:** First-floor, 69,089 sq ft full-build-out retail space at 4075–4115 South Plaza Dr (Ste B040) in the South Plaza power center, 0.7 mi from our current campus.
      - **Broker engagement:** Listed by Belz Enterprises / Morris Thomas. In order to move forward an LOI would be executed with lease negotiations immediately following.
      - **Renovation scope:** Convert existing open retail shell into 22 classrooms, two science labs, library/media center, admin suite, cafeteria, gym/PE spaces, and support areas; includes ADA upgrades, HVAC re-zoning, network and AV infrastructure.
      - **Budget:**
        - **Lease:** Triple-net at **$10 / sq ft**, totaling **$690,890 annually**.
        - **Tenant improvements: $75 / sq ft** × 69,089 sq ft = **$5.18 million**, funded via donor giving and facilities campaign, and traditional financing.
        - **Operating costs:** Utilities, custodial, and maintenance at **$3 / sq ft** = **$207,267 per year**.
      - **Timeline:** Finalize lease by **December 2025**, complete design documents by **February 2025**, and finish construction by **July 2026**.

This adjustment keeps the site fully within our budget while still delivering all required instructional and support spaces.

d. Explain how the facility needs are tied to the related items in the school's budget.

The Hillcrest High School campus and IOTA will continue to comply with the ADA and all health and safety requirements per Tennessee Code Annotated § 49-13-107. As the Hillcrest High School campus is an existing High School campus serving students, no significant cost for complying is budgeted or expected.

As IOTA desires to continue to operate Hillcrest High School on the Graceland campus, our primary task would be to engage MSCS in exploring the opportunity for continued occupancy. With a shared desire to continue serving the Whitehaven community, IOTA hopes to be able to come to a continued occupancy solution in 3 to 6 months. We know finding an alternative site for conversion to a high school campus in the Whitehaven community is possible; however, IOTA wishes to stay on the current campus for reasons stated previously and continuity in programming. The budget reflects the cost associated with a fair market value purchase of the current Hillcrest High School campus.

2.4 Personnel / Human Capital

In this section:
a. Describe the school's leadership structure. Include a copy of the school's organizational chart as Attachment R. The organizational chart should clearly delineate the roles and reporting structure of the board, staff, any related bodies (such as advisory bodies or parent/educator councils), and any external organizations that play a role in managing the school.

Leadership structure: Hillcrest High School is currently led by a principal and two assistant principals. The operational roles at Hillcrest High School are overseen by the school operations manager. Both the IOTA organizational chart and the Hillcrest High School organizational chart can be found in Attachment R.

The principal of Hillcrest High School will continue to be Teddrick Estes, currently serving in this role for SY 2024 - 2025. The principal reports to the Chief Operating Officer ("COO"), Chad Everett. Chad previously served as the Bluff City High School principal.

Our COO meets weekly with our principals to coach them on the day-to-day operations of their school. In addition, the COO helps to design and implement professional development sessions to specifically address any areas of growth. Our principals meet monthly in a collaborative session with the other principals in the IOTA Community Schools network. During these meetings, the principal of Hillcrest speaks with network peers to help them grow and develop in the work required for the school. At this time best practices are shared, and data is analyzed. Leveraging team member's assets can increase the overall value of the network. Additionally, school leaders are given various opportunities to participate in professional development outside of IOTA Community School to develop their leadership skills further and increase their capacity to drive student achievement.

The IOTA Leadership Team consists of the following staff:

- **Executive Director (Jocquell Rodgers):** The IOTA Executive Director is responsible for the overall success of IOTA and all IOTA charter schools. She manages the IOTA Leadership Team and reports directly to the IOTA Board of Directors.
- **Chief Operating Officer (Chad Everett)**: Manage the daily operations of IOTA Community Schools' campuses, including, but not limited to transportation, records, enrollment, attendance, governance policy, and emergency management.
- **Chief of Innovation (Christina Austin)**: The Chief of Innovation manages a team of a Director of Curriculum and Assessments, a Director of Extended Programming, a RTI Program Administrator, and Curriculum Specialists to coach teachers, vet, select, and ensure fidelity of curriculum execution, and implement the assessment model.
- **Chief of Academic Advancement (Deadre Ussery)**:The CAA supports SPED and EL program development and implementation, compliance monitoring, professional development, and psychologist supervision and management. She also manages the overarching vision for counseling and clinical services.
- **Chief Financial Officer (Dan Penaranda)**: The Chief Financial Officer oversees all financial and business functions of the organization including, Development, IT, Data, Finance, Accounting, Talent and Organizational Excellence.
- **Director of Leadership Development (Sonya Johnson)**: The Director of Leadership Development supports all administrator teams and academic counselors across IOTA Tennessee schools. She tracks student post-secondary attrition, graduation cohorts, and all school level data.
- **Director of Development and Mentorship (Karen Payne):** Director of Development and Mentorship leads IOTA TN's fundraising efforts by connecting to donors, community partnerships and grants. The Director also creates opportunities for students to participate in mentoring experiences that build on their ability to network with community leaders, corporate stakeholders and entrepreneurs.
- **Managing Director of Operations (Patricia Adams)**: The Director of Student Attendance and Recruitment manages the Student Family Support Specialists and is responsible for supporting schools through their daily attendance efforts, the SART process and the strategies that reduce chronic absenteeism. The Director is also responsible for the overall recruitment and retention efforts of the organization. The CFO manages the transportation system for IOTA, all vendor relationships, capital improvement projects and daily facility operations.

b. Explain the responsibilities of the school leader, how the school leader is supported and developed, and the state-approved administrator evaluation model that has been implemented for this individual, as required by State Board Rule 0520-02-01 and State Board Policy 5.201.

Responsibilities

The Principal's duties and responsibilities include:

- Hire and develop school staff (certificated and classified)
- Serve as administrator and instructional leader of the school, direct and supervise the curriculum and guidance program of the school
- Support the creation and implementation of student discipline policies to meet unique student population needs and manage the policies as the school leader
- Plan the master schedule of classes for students and assign members of the certificated staff ● Evaluate the performance of teachers and other school employees and counsel them on their individual development
- Direct financial and human resources at the school site
- Responsible for school budgetary planning and business operations
- Work closely with parents and the community at large
- Initiate and implement community support and advisory groups
- Accountable for students' overall academic performance
- Manage school revenues and expenses to stay within agreed upon budget
- Available for contact with parents, students and staff to discuss student progress and problems after class, at night or on weekends (via cell phone or in person)
- Maintain work hours extending beyond school hours for other professional duties or functions such as staff meetings, etc.
- Maintain professional standards and a school environment that is productive, safe and focused Participate in IOTA and individual professional development
- Participate in other events aimed at promoting or developing IOTA and its schools (i.e., recruitment)

The principal and assistant principal(s) will share evaluation and feedback responsibilities for teachers and classified staff. All positions at the school level report to the principal.

Supported and Developed

The principal at Hillcrest High School will be managed by the COO for IOTA Community Schools. Our COO meets regularly with our principals to coach them on the day-to-day operations of their school. In addition, the COO helps to design and implement professional development sessions to specifically address any areas of growth. All IOTA principals also meet monthly in a collaborative session with the other principals in the IOTA Community Schools network. During these meetings, the principal of Hillcrest will be able to speak to peers within the network to help them grow and develop in the work required for the school.

Principal Evaluation

IOTA uses the TEAM Rubric for Administrators. The **TEAM Rubric** for administrators, developed by the Tennessee Department of Education (TDOE), focuses on evaluating school leaders to ensure they effectively support teacher growth, foster a positive school culture, and improve student outcomes. The rubric is designed to measure key leadership practices and includes the following areas of focus:

1. Instructional Leadership:

This area emphasizes the administrator's role in driving instructional excellence by:

- Setting high academic expectations for all students.
- Ensuring effective teaching practices through regular teacher evaluations, feedback, and coaching.
- Promoting data-driven decision-making to monitor and improve student achievement.
- Supporting teachers with professional development opportunities aligned with school goals.

2. Culture:

This domain evaluates how administrators create and maintain a positive school climate, including:

- Building a collaborative and inclusive school culture where students, staff, and families feel valued.
- Addressing equity and ensuring that all students have access to high-quality education.
- Encouraging professional collaboration among staff to enhance teaching and learning.
- Recognizing and celebrating staff and student successes.

3. Talent Management:

This area assesses how effectively administrators manage staffing and talent by:

- Recruiting, hiring, and retaining highly qualified educators.
- Developing teachers and staff through individualized coaching and growth plans.
- Identifying and addressing underperformance in a supportive, constructive manner.
- Building teacher leadership capacity within the school.

4. Operations:

This domain focuses on ensuring the school operates efficiently and effectively by:

- Managing school resources, including budgets, facilities, and schedules, to maximize learning opportunities.
- Establishing and enforcing policies and procedures to maintain a safe and orderly school environment.
- Ensuring compliance with district, state, and federal requirements.

5. Professionalism:

This section evaluates the administrator's adherence to professional standards by:

- Modeling ethical behavior and integrity.
- Reflecting on personal and school-wide practices to continuously improve.
- Collaborating with families, community members, and stakeholders to support school success.
- Advocating for policies and practices that enhance student learning.

c. Describe what strategies that have been used and will continue to be used to recruit key staff, including, but not limited to, operational staff, administrators, and teachers.

- **Identify key selection criteria, required experience, and any special considerations relevant to your school design.**
- **Provide 3 years of previous student achievement data for the individuals responsible for ● academic programming (if available) as Attachment S.**

Data provided in Attachments AA and BB are attributed to the current principal's school leadership role, also provided in Attachment S. In the 2024-25 school year, Toriano transitioned into the Principal role. He has been employed at Hillcrest High School since July 2024, he is committed to creating a safe and supportive environment.

Recruitment Strategy

Each year, Hillcrest High School hires a diverse faculty of the best teachers available. We continue to achieve this goal by launching a comprehensive recruitment plan that works to source talent from diverse backgrounds while continuing our rigorous recruitment process to hire highly effective staff. IOTA works to hire mission-driven personnel who exhibit a significant level of commitment to students– in particular, students in the Whitehaven community, to our mission and that have demonstrated the ability to maintain high expectations and attain equitably high-performance results with all students.

IOTA representatives attend job fairs throughout the state and region, as well as advertise positions with Teach For

America and on national job boards (e.g., the National Alliance for Public Charter Schools), including job boards at Minority-Serving Institutions (MSIs) or Historically Black Colleges and Universities (HBCUs), and Hispanic-Serving Institutions (HSIs). We distribute flyers and brochures at local community hubs and host several open-house networking events throughout the recruitment season. Research shows that the best hires for companies come from referrals of current employees. During the spring, our Talent Team will run a referral campaign designed to obtain referrals from our current staff. Our team will then follow up with candidates to begin the recruitment process.

Timeline:

- Fall 2024: Building candidate pipeline, attending job fairs for current and future openings, designing and developing recruitment materials.
- December 2024: Posting open positions for 2025-2026
- January 2025: Start interviewing candidates for 2025-2026. Work with school leaders to identify potential vacancies for the following year.
- Spring 2025: Attend job fairs while also hosting informational events for IOTA
- July 1, 2025: 100% hired for the following school year.

Selection Criteria

IOTA specifically looks for candidates who demonstrate unwavering belief in the potential of all students and are passionate about improving public education. In addition, we are seeking candidates who want to serve in schools that serve an urban population of students. We seek to hire teachers with the culturally inclusive experiences, perspectives, and backgrounds that a diverse workforce brings to the classroom. IOTA has a talent team that has developed the recruiting strategy and supports the implementation of this strategy. We believe teacher retention begins at hiring and we strive to preclude turnover and teacher replacement costs with hiring and recruitment practices that help us identify the most qualified teachers.

IOTA's teacher interview process includes five steps with the principal being responsible for making the final hiring decision.

1. **Online Application:** The application includes a resume, cover letter, and credential check, which ensures we have a pool of highly qualified staff.
2. **Network Phone Screen:** IOTA will ask a series of questions to assess cultural fit, "grit" or ability to teach in an urban setting and pedagogy. This stage helps IOTA assess whether the candidate fits the IOTA culture, shows perseverance and passion, and is reflective.
3. **Performance-Based Task:** Upon completion of the network phone screen, candidates who meet what we are looking for will be invited to complete an assignment that closely aligns with the role expectation. As a teaching organization, candidates will receive detailed feedback and support.
4. **Final Interview:** Finalists are invited to an in-person interview with the school site recruitment team. During this time, candidates will meet with other staff and teachers and observe classrooms while interviewing directly with the administrative team.
5. **Reference and Background Checks:** Reference and background checks are conducted for finalists.

To ensure that IOTA has an opportunity to recruit and hire the best talent, we will be taking the following steps:

- **Candidate Outreach:** IOTA will work to create a robust candidate pipeline by reviewing previous applicants, attending job fairs, and utilizing the State of Tennessee's teacher talent pool database. The goal of creating this candidate pool is to reach candidates for future roles while also having a base to connect with as vacancies arise.
- **School of Education Job Fairs:** IOTA will contact education preparation programs (EPP) to establish relationships with program administrators and to have a presence at job fairs. IOTA understands the importance of establishing relationships prior to a job fair so candidates learn about our opportunities for the first time at the fair. For the fairs that provide candidate lists, IOTA will add those candidates to our master candidate lists to create an ever-growing pool of potential new teachers. The focus will be on the states of Tennessee, Arkansas, Mississippi, Kentucky, Alabama, and Illinois for schools of education and their job fairs.

- **Advertising:** For IOTA to reach a wide range of candidates, we will run advertisements (Google, Facebook, Instagram, etc.) to draw candidates into our pool. The ads will highlight and showcase the growth our schools are making, career growth opportunities, making Memphis a home (selling the city to out-of-the-area folks), and the coaching and support our staff receives.
- **Partnerships:** We will leverage our existing partnership with Teach for America to find talent in Tennessee while also looking to establish new relationships with organizations to develop a residency program. These partnerships will help to hire for roles that are challenging to fill while expanding our presence into new communities.
- **Local Recruitment Events:** IOTA will have a presence at local job fairs, distribute flyers and brochures at local community hubs, and host several open house networking events throughout the recruitment season.
- **Referral Program:** Research shows that the best hires for companies come from referrals of current employees. During the spring, our Talent Team will run a referral campaign designed to obtain referrals from our current staff. Our team will then follow up with candidates to begin the recruitment process.

One of the most important pieces of information that IOTA gathers in the interview process is whether or not the candidate will be eligible for a teaching license in the state of Tennessee. This is why we focus our job fair attendance on schools of education both in the state of Tennessee and outside of the state. This starts with reviewing resumes to find information related to certification and having questions about obtaining a license during the network interview stage. Our talent team will only send candidates on to the role review or final interview if they have a pathway toward certification. Offer letters for teachers do not go out unless there is a clearly defined pathway toward certification.

For candidates that we interview that are strong but do not have a teaching license, we provide options during the interview process for obtaining a license should we decide to make a hire.

In addition, our talent team regularly stays up to date with statewide regulations to best serve candidates in the interview process regarding questions about licensure.

d. How do your recruiting and hiring practices ensure that the composition of the leadership team and staff reflects the diversity of the student body and surrounding community?

To ensure that IOTA Community Schools is sourcing talent that reflects our student body and community, we are creating specific recruitment strategies to meet those needs. That starts first with ensuring that our vacancies are being shared with our community for potential referrals while also enlisting our current staff to tap into their personal networks for opportunities.

At the same time, IOTA works to have a presence within the HBCU and HSI colleges and universities via either job fairs or job boards for graduates. We also use Handshake to ensure that our job posts reach a wide and diverse array of students.

As a network, we are proud of the fact that 82% of all staff identify as BIPOC. Currently, 87.5% of the senior leadership team at both IOTA and Hillcrest High School identify as BIPOC. Additionally, IOTA Community Schools was named a Commercial Appeal Top Workplace for five consecutive years.

e. Indicate the state-approved evaluation model used for teachers, required by State Board Rule 0520-02-01 and State Board Policy 5.201.

The **TEAM Rubric** from the Tennessee Department of Education (TDOE) is a framework designed to evaluate and support teacher performance. It focuses on several key areas to ensure effective teaching and improved student outcomes.

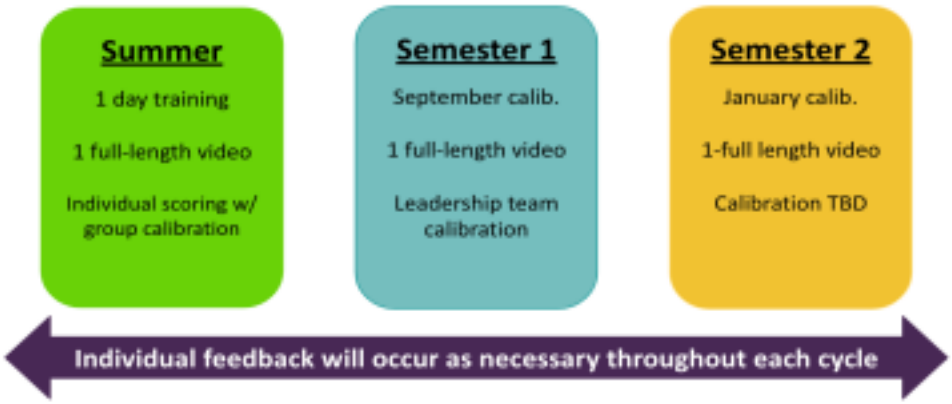
Great teaching doesn't necessarily always look the same; you've got to look at what students are learning to make sure you've found it.

Observation Process

- Observer records an observation and takes low-inference notes
- Observer uses video to score teacher using TEAM rubric
- Observer adds justification statement for each indicator summarizing the basis for indicator score
- Observer shares video with the teacher before scoring conversation

Leadership Trainings and Calibration

All leaders completed the state required certification process and an initial training process in the summer and have continued calibration sessions once quarterly as a campus team.



Understanding the Rubric

The TEAM rubric has four main areas of focus:

1. Instruction:

This domain emphasizes the quality of teaching practices, including:

- Setting clear objectives for lessons.
- Delivering engaging and rigorous instruction.
- Using a variety of instructional strategies to meet the needs of all students.
- Monitoring and adjusting instruction based on student understanding

2. Planning

This area evaluates how well teachers prepare for instruction by:

- Aligning lessons with state standards.
- Designing meaningful assessments and activities.
- Incorporating differentiation and scaffolding into lesson plans.

3. Environment:

This domain focuses on creating a supportive and effective learning environment by:

- Establishing a culture of respect and rapport.
- Managing classroom procedures and student behavior effectively.
- Encouraging student engagement and ownership of learning.

4. Professionalism:

This section addresses the teacher's broader role in the school and community, including:

- Reflecting on teaching practices for continuous improvement.
- Collaborating with colleagues, families, and community members.
- Adhering to ethical standards and professional responsibilities.

Evaluation Process
Teachers are evaluated by school administration approximately three times per semester depending on licensure type using the TEAM rubric. Videos of each observation are uploaded to Whetstone/Grow and TNCompass, where the observer enters the scores and their justification for each indicator. Following each observation, the school administrator meets with the teacher to review and discuss action items for the teacher to both continue and improve upon. These notes are also visible to the Chief Operating Officer, Chief of Academic Advancement, Chief of Innovation and regional coaching team so that all supports are aligned to quickly improve instruction and highlight classroom strengths.

Unsatisfactory leadership or teacher performance
In order to ensure that our students at Hillcrest HS are receiving top-quality education, the principal of the school will receive consistent coaching throughout the school year. In addition, the principal will be formally evaluated (see Principal evaluation form) twice during the school year. The first evaluation will occur mid-year (December/January) and the second will take place at the conclusion of the school year (June). If the principal fails to meet expectations at any point during the school year and network leadership is not seeing changes via direct coaching, then that principal will be placed on a Performance Improvement Plan (PIP) with the explicit goal of helping that principal improve in the role. Should the plan not be met by the principal, then IOTA has the choice of relieving that principal of his/her duties. Any decisions regarding the removal of a principal will only be done with a specific plan of how leadership in that building will be covered in the interim. The same process is in place for our instructional staff. The principal and the leadership team will evaluate the teaching staff via our teacher evaluation system which requires our teachers to receive formal observations 3 times a semester in addition to informal evaluations. If teachers are not meeting the expectations in our classrooms, then those teachers will be placed on a Performance Improvement Plan (PIP) with the explicit goal of helping them improve in their roles. Should the plan not be met by the teacher, then IOTA has the choice of relieving that teacher of his/her duties.

f. Describe the policies and procedures for evaluating staff, providing feedback, and celebrating excellence in academic achievement, academic growth, and culture.

The TEAM Rubric is structured to provide clear, evidence-based criteria for each of these areas, helping educators identify strengths and areas for growth. Great teaching doesn't necessarily always look the same; you've got to look at what students are learning to make sure you've found it.

Observation Process
- Observer records an observation and takes low-inference notes
- Observer uses video to score teacher using TEAM rubric
- Observer adds justification statement for each indicator summarizing the basis for indicator score
- Observer shares video with the teacher before scoring conversation

All leaders completed state certification, an initial training process in the summer and have continued calibration sessions once quarterly as a campus team.

Understanding the Rubric
The TEAM rubric has four main areas of focus:

1. Instruction:
This domain emphasizes the quality of teaching practices, including:

- Setting clear objectives for lessons.
- Delivering engaging and rigorous instruction.
- Using a variety of instructional strategies to meet the needs of all students.
- Monitoring and adjusting instruction based on student understanding.

2. Planning:

This area evaluates how well teachers prepare for instruction by:

- Aligning lessons with state standards.
- Designing meaningful assessments and activities.
- Incorporating differentiation and scaffolding into lesson plans.

3. Environment:
This domain focuses on creating a supportive and effective learning environment by:

- Establishing a culture of respect and rapport.
- Managing classroom procedures and student behavior effectively.
- Encouraging student engagement and ownership of learning.

4. Professionalism:
This section addresses the teacher's broader role in the school and community, including:

- Reflecting on teaching practices for continuous improvement.
- Collaborating with colleagues, families, and community members.
- Adhering to ethical standards and professional responsibilities.

Evaluation Process
Teachers are evaluated by school administration approximately three times per semester depending on licensure type using the TEAM rubric. Videos of each observation are uploaded to Whetstone/Grow and TNCompass, where the observer enters the scores and their justification for each indicator.

As stated above, our schools have recently adopted the Tennessee Educator Acceleration Model (TEAM) evaluation rubric (https://team-tn.org/teacher-evaluation/). This adjustment has streamlined our vision for teaching excellence and the evaluation process. Beyond the three required annual observations (1 instruction, 1 planning, and 1 environment observation), school leaders are empowered with additional decision-making authority to allow more than the minimum number of observations based on individual growth score(s) or level of overall effectiveness. The observations are preceded by a summative conference; they include real-time coaching during the observation, written action steps articulated in our Whetstone system, and an in-person debrief that includes practice. By using observations and data together, TEAM allows teachers and school leaders to have an ongoing dialogue about how what happens in the classroom impacts student performance. Emphasis on teacher growth and improvement with the use of formative and summative data allows teachers and school leaders to have ongoing dialogue about how what happens in the classroom impacts student performance.

Individual teacher coaching is supported by a robust professional development schedule. In addition to 10 days of summer professional development and collaboration (15 days for new teachers), teachers participate in twice weekly professional development sessions focused on building skills and collaborating with peers.

g. Describe how the school intends to handle unsatisfactory leadership or teacher performance, including termination, as well as leadership/teacher changes.

In order to ensure that our students at Hillcrest High School are receiving top-quality education, the principal of the school will receive consistent coaching throughout the school year. In addition, the principal will be formally

evaluated (see Principal evaluation form) twice during the school year. The first evaluation will occur mid-year (December/January) and the second will take place at the conclusion of the school year (June).

If the principal fails to meet expectations at any point during the school year and network leadership is not seeing changes via direct coaching, then that principal will be placed on a Performance Improvement Plan ("PIP") with the explicit goal of helping that principal improve in the role. Should the plan not be met by the principal, then IOTA has the choice of relieving that principal of their duties. Any decisions regarding the removal of a principal will only be done with a specific plan of how leadership in that building will be covered in the interim.

The same process is in place for our instructional staff. The principal and the leadership team will evaluate the teaching staff via our state-approved teacher evaluation system which requires our teachers to receive formal observations three (3) times a semester in addition to informal evaluations. If teachers are not meeting the expectations in our classrooms, then that teacher will be placed on a PIP with the explicit goal of helping that teacher improve in the role. Should the plan not be met by the teacher, then IOTA has the choice of relieving that teacher of their duties.

h. Outline the salary ranges and employment benefits, as well as any incentive or reward structures that may be a part of the compensation system.

Proposed salary ranges and employment benefits

Position	Salary Range
Principal	$99,000 - $130,000, Standard IOTA Benefits
Assistant Principal	$83,000 - $106,000, Standard IOTA Benefits
Teacher	$51,500 - $75,250, Standard IOTA Benefits
Counselor	$73,000 - $78,000, Standard IOTA Benefits (12 month)
SPED Aide (IA)	$18.00 an hour, Standard IOTA Benefits (over 30 hours)
School Operations Manager (SOM)	$55,000 - $70,000, Standard IOTA Benefits
Bilingual Office Coordinator (OC)	$22.00 an hour, Standard IOTA Benefits (over 30 hours)
Standard IOTA benefits are available to all full-time employees (30 hours/week or more): full medical, dental, vision, life, and disability insurance, FICA, workers' compensation, retirement savings plans (TCRS for teachers, 401k for non teachers/certified staff members), and unemployment insurance.	

IOTA utilizes stipends and bonuses to attract and retain staff by offering financial incentives beyond regular salaries. Stipends may be provided for additional responsibilities, such as increased academic responsibilities, leading extracurricular activities, or taking on specialized roles, demonstrating the school's recognition of employees' extra efforts. Bonuses, often tied to performance, recruitment, or retention, serve as motivators and rewards for achieving specific goals or staying with the institution long-term. These financial perks not only enhance job satisfaction but also helps IOTA remain competitive in attracting skilled educators in a demanding job market.

i. Explain the school's strategy for retaining high-performing teachers.

At IOTA, we work to support and retain high-performing teachers, including those that have demonstrated the ability to improve student academic outcomes. In addition to competitive salaries, robust instructional tools, and cutting-edge classroom resources, we make retention a priority by providing:

- effective leadership;
- ongoing professional development (PD);

- a collaborative and supportive work culture;
- the opportunity to deliver personalized learning strategies that help students work toward personal goals;
- a positive school culture with attention to restorative practices and low levels of student discipline problems;
- opportunities for career advancement;
- scheduled time for planning and professional collaboration;
- ongoing opportunities for faculty decision-making;
- robust classroom resources;
- stipends and bonuses to recognize exemplary performance or for specific services rendered that fall outside their normal role and responsibilities and/or provide incentives that are beneficial to the organization; and
- recognition for a job well done and personal satisfaction.

j. Are employees at-will or does the school use employment contracts?
All IOTA Community Schools staff members are and will be at-will employees.

k. Include a copy of the school's employee manual and personnel policies as Attachment T.

A copy of the school's employee manual and personnel policies is provided in Attachment T.

l. Complete the provided template for Table 5: Staffing Chart to identify current (as of December 1) staffing and outline any changes proposed with this application (if applicable).
Adjust or add functions and titles as needed to reflect variations in school models. m. Complete the provided template for Table 6: Teaching Staff identifying current (as of December 1) teachers, their license numbers, endorsement areas, and assigned teaching position. Indicate any teachers that have permits.

Table 5: Staffing Chart

Position	Current Staffing	Proposed Staffing
Principal / School Leader	1	1
Assistant Principal	2	2
Chief Operating Officer	0.25	0.25
Additional School Leadership [specify]	0.5 (MD of Operations, College & Career Mentor Coordinator)	0.25
Additional School Leadership [specify]	0	0
Classroom Teachers (core subjects)	15	15
Classroom Teachers (electives, languages)	4	4
Special Education Teachers (e.g. special education, 504, ELL, etc.)	4	4
Academic Team	3.06 (Curriculum specialists, program specialists, directors, admins, SEPA	3.06
Student Support Position 1 (e.g. social works, psychologist, etc.)	3 (counselor, social worker, student support specialist)	1

Student Support Position 2 [specify]	1 (Clerical Staff)	1
Specialized School Staff [specify]	1.6 (after School staff)	0.3
Teaching Aides or Assistants	3	3
School Operations Manager	1	1
Other *(please specify)*	3 (security)	3
Total FTEs	**42.91**	**38.86 (difference due to onetime grant funded staffing)**

Table 6: Teaching Staff

Teacher Name	License Number	Endorsements	Assigned Position	Permit?
Booker, Janet	000271059	421 History 7-12	Government/Economics	No
Chambers, Jasmine	000705436	126 Biology 6-12	Biology	No
Coleman, Carl	000240577	420 Phys Ed K-12	PE/Personal Finance	No
Cruz, Mariana	000744444	159 English 6-12 169 Spanish 6-12	Spanish	Yes
Eddington, Amanda	000615530	144 Interventionist K-8 145 Interventionist 6-12 159 English 6-12 490 ESL PreK-12	English/ESL	No
Grant, Melissa	000743533	415 Biology 7-12	Anatomy and Physiology	Yes
Harris, Keva	000746897	127 Chemistry 6-12	Chemistry	Yes
Johnson, Crystal	000256279	407 English 7-12	English	No
Jones, Ashley	000616126	159 English 6-12	English	No
Lyles, Nina	000521384	460 Sped Modified K-12 490 ESL PreK-12	SPED	No
Rawls, Kimberly	000750192	125 Mathematics 6-12	Math	No
Ross, Cameron	000275668	429 Instr Music K-12	Music	No
Tubbs, William	000632591	144 Interventionist K-8 145 Interventionist 6-12	English	No

Vaughn, Travis	000702018	125 Mathematics 6-12 490 ESL PreK-12	Math	No
Williamson, Ericka	000628007	401 Elementary 1-8	460 Sped Modified K-12	No
Woods, Lasonya	000196527	461 Sped Comp K-12	SPED	No
Wright, Dontarion	000629002	419 Health & Wellness K-12 420 Phys Ed K-12	Lifetime Wellness	Yes

2.5 Transportation

In this section:
a. Outline your school's transportation plan as follows:
Describe the oversight of transportation operations (e.g., whether the school provides its own transportation, contracts out for transportation, a district provides transportation, or a combination thereof) and who on the school staff provides this daily oversight.

IOTA has ensured the successful transportation of Hillcrest High School students for over 8 years, both internally and through external partners. Hillcrest High School has a current daily transportation need of approximately 70 students served by two shared regular education buses and one special education bus. Further, Hillcrest contracts with outside busing partners to provide extra capacity for special event transportation.

At student registration each year, each Hillcrest High School guardian is required to designate student busing needs. Utilizing this registration data and historical bus rider patterns a comprehensive busing plan is created for Hillcrest High School.

We foresee the need for daily busing at Hillcrest High School to expand minimally in the years after transitioning from the ASD. We do not foresee the average rider distance from campus increasing as the expected student population will continue to mimic the current population as a neighborhood school. To account for any increase in ridership and any possible increase in average rider distance, IOTA will operate 2 regular education buses and 1 special education bus in a hub stop model. This will increase not only the available coverage radius by over a mile in served directions but also allow for a flex capacity of up to approximately 100 daily riders. The 2 regular education buses will have the capacity to serve over 20 daily stops in the Whitehaven community, and beyond while minimizing student ride time.

Oversight
IOTA will provide our own transportation for daily special education student transport and extend the contracted bus services for general education students with Durham School Services. The Chief Financial Operations Officer or Managing Director of Operations will identify operators who can provide transportation for extracurricular activities and negotiate rates in the event our IOTA drivers and/or buses are not available. IOTA will contract with bus transportation provider(s) for IOTA, set rates, negotiate routes, and troubleshoot problems over the course of the planning year.

IOTA already has relationships with ABC Charter Services, LLC and First Students and would likely continue to contract with these bus providers for special events.

In addition to the one bus for Special Education students, IOTA will also provide additional transportation support as dictated by the student's IEP.

● Describe how the school transports students with special transportation needs and how that has impacted your budget and any plans you have in place should new students have a need.

Transporting students (including SPED students)
IOTA will map out the number of students likely to require transportation and plan to provide transportation to all students who require it. We work directly with families whose student's IEP mandates transportation services to secure a seat on our bus. MATA passes never replace our school bus transportation services for students with mandated services. MATA passes have been and will only be distributed, upon request, to a family requesting one; never in lieu of transportation mandated in a student's IEP.

Specific routes will be mapped out once students requiring busing are identified. Buses will be secured at Hillcrest High School and will be utilized as needed for extracurricular activities and field trips. Saturday school will not be offered.

We will likely have two buses for general education students and one bus for special education students once the school is at full capacity, costing ~$83K per bus annually for driver pay, bus maintenance and vehicle registration fees. We expect to continue to contract with ABC Charters LLC Durham School Services, or First Students to transport students to field trips when needed (i.e., our buses are unavailable); however, our school principal works to organize bus use, so all classes have equal and ample access.

● Describe how the school has ensured compliance with state and federal laws and regulations related to transportation services. Explain how you have ensured compliance with Tenn. Code Ann. § 49-6-2116.

IOTA will abide by all state and federal regulations regarding its transportation service, particularly including compliance with Tennessee Code Annotated §49-6-2116; IOTA will have a full-time transportation manager, who will provide daily oversight for student transportation, which include bus maintenance and inspections, bus driver credentials and training records, and handling complaint investigations.

2.6 Food Service

In this section:
a. Describe the school's food service plan including the following:

- **A clear description of how the school offers food service to students**
- **How the school complies with applicable district, state, and federal guidelines and regulations.**
- **Describe how the school food service plans meet the needs of low-income students.**
- **Describe how the school collects free and reduced-price lunch information from qualified families (including those schools that participate in the Community Eligibility Provision).**
- **Provide the food vendor contract as Attachment U**

Food Services
The ASD currently contracts with Memphis Shelby County School's Division of Nutrition Services to provide food service to all Hillcrest students that complies with all local, state and federal guidelines. Hillcrest will seek to continue food services through MSCS. In the unlikely event, this becomes an issue, IOTA will seek bids from local food service providers with the release of a detailed Request for Proposal (RFP) outlining the specific requirements of the program.

Hillcrest High School will provide a food service program in accordance and compliance with the nutrition regulations and applicable state and federal regulations. All students can participate in the school breakfast and lunch program. To the maximum extent possible, the school will offer all students the opportunity to participate in available federally reimbursable school meal programs, including the National School Lunch Program, School Breakfast Program, At-Risk Afterschool Snack Program, and Child and Adult Food Care Program (Afterschool Supper).

The Network Operations Team will be responsible for working with the School Operations Manager to maximize the number of students who qualify for free and reduced-price meals through meal application collection. The school will employ various strategies to ensure the completion of forms by including them in initial student outreach documentation, orientation, school events, and communication with parents. Hillcrest will ensure annual training of all staff in compliance with the required Professional Standards for food service staff under the School Nutrition Program.

Hillcrest will provide its food service program on a contracted basis with the Network Operations Team overseeing and managing the appropriate vendor.

A copy of our current food vendor contract between MSCS and Hillcrest High School is provided in Attachment U. We anticipate a similar agreement will be made for Hillcrest High School. A copy of the current contract was not provided given it is a contract between MSCS and the ASD.

2.7 Additional Operations

In this section:

a. Describe any operational matters that will be handled differently following the transition to your home LEA (and that have not already been addressed in another section), the rationale for the differences, and any new resources they would require.

Our transitional plan is addressed in prompts 2.2, 2.5, and 2.6 above.

Student Information Management

As the operator of the first school in the Tennessee Public Charter School Commission (and previously the Tennessee State Board of Education when it was the appellate body), IOTA has considerable experience working with TPCSC and their instance of PowerSchool. We have developed systems and tools to allow for effective school operation utilizing TPCSC's PowerSchool that will be easily adaptable for Hillcrest's transition into MSCS.

School Health and Nursing Services

For compliance with the Coordinated School Health Program, Hillcrest High School will contract with Lifedoc Health to staff the school with one full-time nurse. The School Operations Manager will supervise the school nurse in ensuring compliance with health regulations.

Compliance Monitoring

IOTA has considerable experience working with TPCSC's compliance monitoring framework in addition to the ASD's framework. We have developed systems and tools to allow for effective compliance monitoring utilizing the TPCSC's compliance monitoring framework that will be easily adaptable for Hillcrest's transition into MSCS. The School Operations Manager, with support from the Network Operations Team, will ensure ongoing compliance, including the monthly reporting calendar submissions.

b. Attach your previously approved and authorized charter application as Attachment V.

In Attachment V we have provided IOTA's previously approved and authorized charter application to the Achievement School District, which was for a maximum of ten schools. The application is broad and not specific to Hillcrest because the charter application was developed to request approval for ten (10) full-transformation schools. The application describes the program to be implemented at the founding school, IOTA High School.

2.8 Charter Management Organization

In this section, please detail:
a. The name of the CMO—

Hillcrest High School is operated through the support of IOTA Community Schools.

Effective July 1, 2024, Green Dot Public Schools Tennessee became IOTA Community Schools and severed all affiliations with Green Dot Public School National ("IOTA Community Schools "). IOTA's local, independent board of directors remained intact and consistent throughout this change.

b. Describe the scope of specific resources, service, or set of services that the Charter Management Organization (CMO) provides for the school to support operation and/or management.

IOTA, as a part of Hillcrest HS, provides comprehensive operational and academic support. By centralizing resources and expertise, IOTA ensures consistency across schools while fostering innovation and improving student outcomes. As part of this support, IOTA manages:

1. **Curriculum Development:**
   Designing or adapting high-quality academic programs to align with state standards, ensuring schools provide rigorous and engaging instruction. The IOTA team develops and continuously refines scope-and-sequence documents, unit plans, formative assessments, and instructional materials aligned to Tennessee Academic Standards.

   Team: Christina Austin, Chief Innovation Officer, oversees a team of Instructional Coaches, RTI Program Administrator, and a Director of Curriculum and Instruction who conduct quarterly curriculum audits and bi-annual instructional walkthroughs.

2. **Teacher Training and Professional Development:**
   Ongoing training, coaching, and resources to enhance teacher effectiveness and improve classroom practices. Including, but not limited to, organization wide professional development, grade-band PLCs, new-teacher induction, coaching cycles, and on-demand critical need coaching.

   Team: Christina Austin, Chief Innovation Officer, oversees a team of Instructional Coaches, and a Director of Curriculum and Instruction who provide aligned direct teacher and administrator coaching.

3. **Centralized Special Education (SPED) Support:**
   School compliance with special education laws, provide expertise in Individualized Education Programs (IEPs), and deliver resources to support diverse learners effectively. Including, but not limited to, IEP development, compliance monitoring, progress-monitoring tools, and co-teaching support models.

   Team: Deadre Ussery, Chief of Academic Advancement, directs a team of Special Education Program Administrators who deliver special education services support, specialized testing and analysis, coordinate external services providers, and compliance audits.

4. **Centralized English Learner (EL) Support:**
   School programs and resources to support English learners, including language acquisition services, culturally responsive instruction, and monitoring student progress. Including, but not limited to, Screening, language-acquisition curriculum selection, sheltered-instruction coaching, and state reporting.

Team: Deadre Ussery, Chief of Academic Advancement, directs a Director of ESL and an ESL Curriculum Specialist who deliver ESL services support, specialized testing and analysis, coordinate external services providers, and compliance audits.

5. **Centralized Wraparound Services:**
   The coordination social-emotional, behavioral, and mental health supports, partnering with community organizations to address students' non-academic needs, such as counseling, nutrition, and family assistance. Including, but not limited to, Social-emotional learning curriculum, on-campus counseling slots, behavior-intervention plans, and family-engagement liaisons.

   Team: Deadre Ussery, Chief of Academic Advancement, directs a Director of Student Services, Behavioral Compliance Coach and a Behavioral Specialist who deliver wraparound services support, specialized testing and analysis, coordinate external services providers, and compliance audits.

6. **Data and Performance Tracking:**
   Systems to monitor student achievement data, enabling schools to assess progress, identify learning gaps, and tailor interventions. Including,but not limited to EIS and SIS integration and accuracy, customized dashboards for attendance, discipline, formative and summative assessment data,and real-time data backed intervention needs.

   Team: Daniel Penaranda, Chief Financial Officers, directs a Senior Data Systems Administrator and a Data Compliance Analyst who deliver data support at all levels of the organization and work actively with authorizers and the state level entities.

7. **Financial Management and Accounting:**
   Budgets, payroll, and financial reporting, ensuring schools operate efficiently and remain financially sustainable. Including, but not limited to, budgeting, monthly close process, grant tracking, audit preparation, and compliance reporting.

   Team: Daniel Penaranda, Chief Financial Officers, directs a Controller, Accountants, a Managing Director of Finance, and an Accounts Payable Clerk who deliver finance and accounting support at all levels of the organization and work actively with authorizers and the state level entities.

8. **Compliance Support:**
   Compliance with federal, state, and local regulations, as well as charter authorizer requirements, reducing administrative burdens for school leaders. Including, but not limited to, authoriser, state and federal reporting calendars, policy updates, and authorizing.

   Team: Christina Austin, Chief Innovation Officer, in coordination with Special Projects Manager to ensure all requirements are completed one time and with high quality.

9. **Enrollment and Family Engagement:**
   Develop strategies to attract and retain students, including outreach campaigns, branding, and family engagement initiatives. Including, but not limited to, lottery and enrollment administration, open-house events, digital marketing campaigns, and community partnership development.

   Team: Patricia Adams, Managing Director of Operations, oversees a team of Enrollment Specialists and Managers to ensure robust and accurate ADM and ADA.

10. **Technology and IT Support:**

Provide infrastructure and support for digital tools, classroom technology, and data management systems. Including, but not limited to, network design, device procurement and imaging, helpdesk ticketing, and annual refresh planning.

Team: Daniel Penaranda, Chief Financial Officers, directs a Director of IT, IT Network and Systems Administrator, and a Desktop Administrators who deliver IT support at all levels of the organization and work actively with authorizers and the state level entities.

11. **Fundraising and Grant Management:**
Secure additional funding through grants, donations, and partnerships, supporting schools with extra resources. Including, but not limited, identification of competitive grant opportunities, application support, donor cultivation events, and stewardship reporting.

Team: Daniel Penaranda, Chief Financial Officers, directs a Director of Development, a Grant and Engagement Specialists, and a College, Career, and Life Mentorship Coordinator who deliver development and mentorship support at all levels of the organization and work actively with authorizers and the state level entities.

12. **Human Resources:**
Ensure full lifecycle human resources support to drive quality staff outcomes and ensure staff retention and development. Services include, but are not limited to, benefits administration; onboarding/offboarding processes; staff handbook and policy maintenance; compensation analysis; employee relations and compliance.

Team: Jocquell Rodgers, Executive Director, directs the HR services through the support of Edpact.

13. **Talent:**
Ensures robust recruitment and selection, talent pipeline development, retention and succession planning, and performance-review coordination.

Team: Daniel Penaranda, Chief Financial Officers, directs a Talent Manager, and a Talent Coordinator who deliver talent and hiring support at all levels of the organization and work actively with authorizers and the state level entities.

14. **School Busing and Transportation**
Ensures robust direct student transportation, route planning and optimization, bus fleet management, vendor contracting and oversight, driver training and background checks, adherence to state safety standards, incident-response protocols, and parent communication.

Team: Patricia Adams, Managing Director of Operations, oversees a team of Bus Drivers and a Transportation Manager to ensure robust and safe busing.

15. **Centralized Administrative Services:**
Back-office operations, including but not limited to, procurement,legal,risk management, and policy development, enabling schools to focus on academics.

c. Include a copy of the CMO agreement as Attachment W, if available, that sets forth proposed key terms, including roles and responsibilities of the school governing board, the school staff, and the service provider; the services and resources to be provided; performance-evaluation measures and mechanisms; detailed explanation of compensation to be paid to the provider; financial controls and oversight; investment disclosure; methods of contract oversight and enforcement; and conditions for contract renewal and termination

By providing these services through a network model—rather than a traditional "CMO" contract—IOTA aligns accountability, clarifies roles, and uses a transparent structure to drive efficiency and instructional excellence across all schools in the network. Network level services vary by budget year but currently account for approximately 14% of

revenue. The mechanics of the relationship of IOTA being part of each schools operating mechanism is provided in the Finance and Accounting Policy Manual found in Attachment W.

Section 3: Financial Plan & Capacity

3.1 Planning and Budget Worksheet

Please see Attachment X. Attachment X has been amended.

3.2 Budget Narrative

Please see Attachment Y. Attachment Y has been amended.

Section 4: Portfolio Review & Performance Record

4.1 Portfolio Summary

Please see Attachment Z.

4.2 Performance Record: Academics

Student Achievement and Growth

In this section:
a. Provide detailed student achievement and growth results for each school that was operated, including results for grade levels not tested on state assessments. This should include both internal assessments and state assessments throughout your existing application term.

- **As Attachment AA, include internal assessments.**
- **As Attachment BB, include state assessments.**

Please see the assessment data in Attachments AA (internal assessments) and BB (state assessments).

b. Provide evidence that demonstrates the success of schools operated in raising student achievement levels.

Average Percent of Typical Goal* Met - Math

	2020-2021	2021-2022	2022-2023	2023-2024 (YTD)
Bluff City	94.2%	144.1%	137.1%	82.3%
Fairley	102.6%	182.7%	202.3%	124.7%
Hillcrest	113.0%	165.0%	135.4%	111.4%
Kirby	54.5%	152.1%	145.8%	81.2%
Wooddale	96.3%	197.4%	195.5%	87.5%
All Green Dot Schools	**89.8%**	**167.3%**	**163.0%**	**97.9%**

Average Percent of Typical Goal* Met - ELA

	2020-2021	2021-2022	2022-2023	2023-2024 (YTD)
Bluff City	119.1%	144.7%	129.4%	67.4%
Fairley	114.5%	246.2%	122.3%	109.9%
Hillcrest	173.5%	158.7%	97.5%	129.3%
Kirby	83.4%	205.1%	173.1%	127.9%
Wooddale	119.4%	220.8%	162.0%	125.8%
All Green Dot Schools	**120.0%**	**192.3%**	**137.2%**	**111.5%**

*"Typical Goal", assigned by iReady, is the average amount of growth achieved in a year for students with a similar beginning of year performance, i.e. the amount of growth a student needs to maintain their current relative performance.

Educational Programming

In this section:

a. For all schools operated, describe the educational program at your existing or previous school(s) and its successes and challenges.

The following data was provided in the SY2023-24 annual report (released in September 2024).

School	Educational Program	Successes	Challenges
Bluff City High School Bluff City High School ("Bluff City")—opened in fall 2017 as a new, start-up charter high school authorized by the Tennessee State Commission for Education. This school opened to further one of IOTA's core strategies: to give all parents the option of sending their children to a high-quality local school. IOTA strategically opened Bluff City near our two middle schools to ensure that the significant academic progress students are achieving in middle school can continue through high school. Providing a consistent, seven-year pathway to success is vital for students already several grade levels behind when they enter the sixth grade. In the 2023-24 school year, the school served 9th -12th graders with 9.3% classified as English Language Learners. In addition, the school served 11.7% Students with Disabilities.	The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis, has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.	The average daily attendance rate of 85.3% demonstrated gains, indicating the school's academic model effectiveness as the school transitioned to in-person instruction while still addressing the ongoing challenges of operating during a pandemic. The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students that tested in both fall and spring windows, every grade level increased the size of Tier I.	IOTA acknowledges areas of concern at the school. The lack of students performing "on-track" or "mastered" on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming students enter our school multiple years behind grade level. The school has closely monitored student academic progress since its opening, and we continue to build effective systems to address student gaps in skill or content.

School	Educational Program	Successes	Challenges
Wooddale Middle School Wooddale Middle School ("Wooddale")—opened fall 2015 as a conversion independent charter middle school authorized by the Achievement School District. This school opened to further one of IOTA's core strategies: to give all parents the option of sending their children to a high-quality local school. In the 2023-24 school year, the school served 6th - 8th graders with 23.1% classified as English Language Learners. In addition, the school served 10.0% Students with Disabilities.	The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis, has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.	The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students who tested in both fall and spring windows, every grade level increased the size of Tier I.	IOTA acknowledges areas of concern at the school. The lack of students performing "on-track" or "mastered" on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming students enter our school multiple years behind grade level. The school has closely monitored student academic progress since opening, and we continue to build effective systems to address student gaps in skill or content.
Kirby Middle School Kirby Middle School ("Kirby")—opened fall 2016 as a conversion independent charter middle school authorized by the Achievement School District. This school further opened one of IOTA's core strategies: to give all parents the option of sending their children to a high quality local school. In the 2023-24 school year, the school served 6th - 8th graders with 8.7% classified as English Language Learners. In addition,	The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis, has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.	The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students that tested in both fall and spring windows, every grade level increased the size of Tier I.	IOTA acknowledges areas of concern at the school. The lack of students performing "on-track" or "mastered" on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming

the school served 10.8% Students with Disabilities.			students enter our school multiple years behind grade level. The school has closely monitored student academic progress since opening, and we continue to build effective systems to address student gaps in skill or content.

School Performance

In this section:

a) Select one or more of the consistently high-performing schools operated and discuss the school's performance.

- **Be specific about the results on which you base your judgment that the school is high performing.**
- **Discuss the primary causes to which you attribute the school's distinctive performance.**
- **Discuss any notable challenges that the school has overcome in achieving its results.**
- **Identify any ways in which the school's success has informed or affected how other schools operate. Explain how the effective practice or structure, or strategy was identified and how it was implemented elsewhere.**

Wooddale Middle School is the high-performing school in the IOTA portfolio that we'd like to discuss here. Growth and academic achievement data show Wooddale is providing a higher quality option than other neighborhood schools that our students would most likely attend. While five neighborhood schools earned an "F" grade, Wooddale is the only middle school in the neighborhood that earned a "C." Wooddale's Letter Grade Dashboard indicates Wooddale earned Level 5 (of 5 points) in student academic growth, and in growth for the highest need students. The Dashboard shows Wooddale's economically disadvantaged, English Learner, and Black or African American student groups also showed Level 5 growth. Wooddale achieved priority exit status by the Tennessee Department of Education in SY 2024. Further, as shown above right, the iReady typical growth data for the past two school years shows Wooddale students have achieved well over the typical amount of growth for similar students nationwide, in both math and ELA. For the most recent school year, Wooddale students averaged more than double the typical goal amount in both subjects. Growth data provides a comprehensive picture of student learning. This is important given that Wooddale students typically enroll far below grade level. We will continue to diligently monitor student growth and teachers' delivery to ensure that we are closing gaps and producing significant learning gains. Growth data also indicates the students' ability to learn and develop; these are essential qualities for postsecondary success.

Average percent of typical goal achieved by Wooddale students who tested in fall and spring:

	Math	ELA
2020-2021	96.3%	119.4%
2021-2022	197.4%	220.8%
2022-2023	195.5%	162.0%
2023-2024	236.2%	203.7%

Average percent of stretch goal achieved by Wooddale students who tested in fall and spring:

	Math	ELA
2020-2021	50.2%	39.3%
2021-2022	92.1%	81.0%
2022-2023	88.7%	56.6%
2023-2024	100.7%	67.3%

Similarly, iReady stretch growth data (to the top right) shows Wooddale students are averaging the majority of their stretch growth goal by the end of the school year, with the most recent year's students averaging over 100% of stretch goal in Math, and 2/3 of their goal in Reading. This is important because a stretch goal is the amount of growth needed for students to "catch up" and score on grade level within a few years. Curriculum Associates (our partner in administering the iReady exam) reports students must meet their stretch growth goals for two years to be on the

Percent of Wooddale students scoring proficient on TNReady state assessments

	Math	ELA
2015 (pre-IOTA)	11.5%	16.9%
2016	*no test data*	
2017	3.2%	5.7%
2018	6.6%	7.2%
2019	8.4%	7.7%
2020	*no test data*	
2021	3.5%	3.3%
2022	8.0%	11.3%
2023	15.0%	10.5%
2024	14.0%	9.6%

path to grade-level proficiency. This is particularly important as the state's new letter grading system places more weight on achievement.

Finally, achievement data (percent of Wooddale students scoring proficient on TNReady state assessments in the table to the right), shows, aside from the 2021 scores (which were heavily affected by COVID school closures), Wooddale Middle School has seen consistent growth in Math and ELA proficiency on theTNReady state assessments. Prior to becoming an IOTA school, Wooddale's success rate on state assessments was in the bottom 5% of TN schools. Now (based on 2024 overall success rates), Wooddale outscores 9.1% of all TN schools and 11.5% of TN middle schools. Wooddale has demonstrated increased student academic outcomes over the ten years of operation.

Attributes

Several factors contribute to Wooddale's success, including leadership, teaching quality, and resources. Data suggests our professional development investments are translating into increased student performance. Through the supported implementation of skills we focus on during PD and the implementation of a standards-aligned curriculum, our high-quality teachers are meeting students' needs as we implement robust RTI2 interventions. They are continuously adapting curriculum based on real-time data analysis. Wooddale's staff retention rate is evidence of job satisfaction. Students and families are also highly satisfied; enrollment has peaked through word of mouth. The school's enrollment has been increasing over the current charter term. We anticipate the school will continue to meet full enrollment as news of our growth and achievement results continue. Moreover, Hillcrest's ability to nurture and sustain a positive school culture contributes to improved attendance rates. We provide students with a safe learning environment. Robust parent and community engagement contributes to students' success; the adult education workshops our parents participate in boost their ability to play an integral role in their child(ren)'s success. We also support the whole child with the support of community organizations. Students and families receive support from Lifedoc and the Memphis Food Bank to make sure basic needs are met so students may focus on learning.

Challenges

A challenge Wooddale Middle School continues to face is the low performance level of incoming students. Students are enrolling far below grade level. To address the challenge of students entering multiple years behind grade level, many students qualify for Tiers 2 or 3 given foundational content and learning gaps. We have developed and implemented a robust RTI2 plan to provide students with foundational learning and skills needed to serve all students with fidelity. Finally, despite efforts (e.g., creating a welcoming environment, quick turnaround for student records, offering resources that address the specific needs of students, working to understand and address reasons behind relocations), high student mobility rates are associated with lower school engagement, poorer grades in reading and math.

Impact on Others

Wooddale shares its success with other schools in the IOTA portfolio. Particular practices that Wooddale shares through IOTA-wide training include using diagnostic data to predict performance on state assessments and its lessons learned regarding attendance (See section 1.4c for more detail), and its RTI2 to accelerate student learning. Wooddale is currently piloting instructional materials from the state list. Data is shared with schools to analyze the outcomes of these curriculum and assessment materials with our target student population given they're expressly anchored in the Tennessee Academic Standards with our target student population.

b. Select one or more schools whose performance is relatively low or not satisfactory and discuss the school's performance. Be specific about the results on which you base your judgment that performance is unsatisfactory.

- **Describe the primary causes to which you attribute the school's problems.**
- **Explain the specific strategies that you are employing to improve performance. ● How will you know when performance will be satisfactory?**
- **What are your expectations for satisfactory performance in terms of performance levels and timing?**

Low Performance

IOTA's Kirby Middle School struggled to increase the number of students scoring on or above grade level in math and ELA in earlier years, but has seen some increase in the last two academic years. Kirby's proficiency rates fell slightly below the local district's while state performance data insufficiently demonstrated how IOTA efforts were effective in supporting the closing of achievement gaps.

iReady Math Performance - Kirby

		6th Grade		7th Grade		8th Grade	
Year	Window	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level
2020-2021	Fall	3.88	9.1%	4.07	10.1%	4.11	3.4%
	Winter	3.76	11.5%	4.06	8.7%	4.53	6.0%
	Spring	3.47	8.1%	3.40	2.2%	3.88	2.5%
2021-2022	Fall	2.81	4.0%	3.59	2.4%	3.89	1.2%
	Winter	3.58	9.2%	4.28	6.5%	5.13	10.5%
	Spring	3.02	8.8%	4.18	8.3%	5.03	14.3%
2022-2023	Fall	3.30	1.9%	3.52	3.2%	4.40	4.9%
	Winter	3.35	0.9%	3.71	4.2%	5.01	8.1%
	Spring	3.88	10.9%	4.02	7.1%	5.49	18.9%
2023-2024	Fall	3.50	4.0%	4.03	0.9%	4.53	6.7%
	Winter	3.74	6.3%	4.56	6.1%	4.70	5.3%
	Spring	4.05	21.8%	4.68	20.4%	5.46	22.5%
2024-2025	Fall	3.77	10.7%	4.38	8.4%	4.73	7.3%

iReady Reading Performance - Kirby

		6th Grade		7th Grade		8th Grade	
Year	Window	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level
2020-2021	Fall	3.57	22.2%	3.57	7.3%	4.17	11.7%
	Winter	3.49	20.8%	3.49	7.9%	4.29	16.1%
	Spring	3.18	13.1%	3.18	7.1%	3.91	10.4%
2021-2022	Fall	2.86	6.7%	2.86	10.4%	3.63	7.3%
	Winter	3.29	12.0%	3.29	17.2%	4.64	13.1%
	Spring	2.96	10.9%	2.96	14.3%	4.68	17.0%
2022-2023	Fall	3.16	6.5%	3.16	10.9%	4.38	10.4%
	Winter	3.57	11.2%	3.57	15.3%	5.10	15.8%
	Spring	3.70	13.0%	3.70	18.8%	5.35	23.6%
2023-2024	Fall	3.71	15.3%	3.71	12.8%	4.40	13.2%
	Winter	3.88	17.8%	3.88	12.5%	4.56	14.7%
	Spring	4.13	22.5%	4.13	23.4%	5.24	24.6%
2024-2025	Fall	3.54	11.5%	3.54	15.3%	4.63	13.0%

TNReady ELA

Percent of students scoring On Track/Mastered

		2015	2017*	2018	2019	2021	2022	2023	2024
	Kirby Middle	21.9	3.5	9.9	8.3	3.5	7.3	7.4	5.4

TNReady Math

Percent of students scoring On Track/Mastered

		2015	2017*	2018	2019	2021	2022	2023	2024
	Kirby Middle	20.8	6.2	11	7.3	0.2	3.5	5.8	5.4

Strategies we employed to improve performance included improving staff qualifications. Kirby struggled to recruit and retain teachers, particularly during the national teacher shortage. Further, student attendance rates were lower than needed to garner desired student performance.

Satisfactory performance would be measured first in attendance, followed by growth and achievement.

Lessons learned have been applied to IOTA's other schools. Our expectations for satisfactory performance in terms of performance levels and timing include more than half of all students scoring on or above grade level in math and ELA on year-end assessments (TNReady) while demonstrating incremental growth by earning a Level 5 TVAAS score by year three and exiting priority status within four years. As we apply to transition Hillcrest and open with MSCS as our authorizer, we welcome the partnership and believe a ten-year charter term will propel our students to meet school, district, and state goals while providing families with continuity in learning.

4.3 Performance Record: Operations

Authorizer Evaluations

a. Provide, as attachments, the last two years of the following items produced by the authorizer(s) or by a third-party evaluator, if applicable:

- **Attachment AA**: Performance Reports (academics, operations and finance as available)
- **Attachment BB**: Evaluation Reports
- **Attachment CC:** Renewal Reports
- **Attachment DD**: Annual Reports

The performance reports that Hillcrest High School has been issued are provided in Attachment CC. Evaluation reports, specifically the Annual Authorizer Report, are provided in Attachment DD. Renewal reports are not provided in Attachment EE as Hillcrest High School has not gone through renewal. The 2023-24 annual report is provided in Attachment FF.

Termination of Contracts

a. List any contracts with charter schools that have been terminated by the network, charter management organization, the school's authorizer, or the school, including the reason(s) for such termination and whether the termination was for material breach.

Fairley High School's request to be authorized from its home LEA was not approved by MSCS in SY2022-23. The Tennessee Public Charter School Commission denied IOTA's application to continue operating Fairley HS in October 2023, and that school was returned to MSCS.

Performance Deficiencies

a. List any and all charter revocations, non-renewals, shortened or conditional renewals, or withdrawals/non-openings of schools operated, and explain what caused these actions.

b. Explain any performance deficiencies or compliance violations that have led to formal authorizer intervention with any school operated in the last three years and how such deficiencies or violations were resolved.

As stated above, Fairley High School's request for approval was not approved by MSCS or the Tennessee Public Charter School Commission in SY2022-23. Fairley High School was returned to MSCS.

After failing to meet the Tennessee Public Charter School Commission's academic performance thresholds, Bluff City High School was placed on formal probation by the Commission in late 2022. In response, IOTA and Bluff City's leadership implemented a series of intensive interventions in SY 23-24: restructuring school leadership, launching targeted ELA/math tutoring cohorts, bolstering SPED and EL staffing ratios, and introducing data-driven attendance outreach. By the end of SY 23-24, Bluff City's ELA proficiency climbed by double digits, its TVAAS composite rose to a Level 5, and overall graduation and on-track rates met or exceeded the Commission's standards. Consequently, at its January 2025 meeting the Charter School Commission voted to lift Bluff City's probationary status, affirming that the school had satisfied the conditions for removal from formal probation.

Litigation

a. Identify any current or past litigation, including arbitration proceedings, that has involved the network, governing body, charter management organization, sponsor, or any charter schools it operates.
Provide, as Attachment EE, if not subject to confidentiality protection:

1. **the demand,**
2. **any response to the demand, and the results of the arbitration or litigation.**

4.4 Performance Record: Finance

Financial Statements

a. For all schools operating in the state of Tennessee: provide the following in Attachment FF: (a)the last two years of audited financial statements for each school or school(s); and (b)the most recent internal financial statements, including balance sheets and income statements.

Please see Attachment FF.

Attachments

Attachment A: Foundational Literacy Skills Plan.
Attachment B: Testing Plan
Attachment C: Annual Academic Calendar
Attachment D: Daily Schedule
Attachment E: Additional Program Plans
Attachment F: Student Handbook and Required Forms
Attachment G: Student Discipline Policy
Attachment H: Enrollment Policy
Attachment I: Parent and Community Engagement: Letters of Support
Attachment J: Articles of Incorporation
Attachment K: Proof of Non-Profit and Tax-Exempt Status
Attachment L: By-Laws.
Attachment M: Code of Conduct
Attachment N: Conflict of Interest Policy
Attachment O: Board Member Resumes or Biographies
Attachment P: Board Policies
Attachment Q: Facility Map
Attachment R: Organizational Chart
Attachment S: Student Achievement Information
Attachment T: Employee Manual and Personnel Policies
Attachment U: Food Vendor Contract
Attachment V: Previously Approved and Authorized Charter Application
Attachment W: CMO Agreement
Attachment X: Budget Worksheet
Attachment Y: Budget Narrative
Attachment Z: Portfolio and Performance Summary
Attachment AA: Performance Reports
Attachment BB: Evaluation Reports
Attachment CC: Renewal Reports
Attachment DD: Annual Reports
Attachment EE: Litigation Documents
Attachment FF: Audited Financial Statements

Attachments

Attachment A: Foundational Literacy Skills Plan.
Attachment B: Testing Plan
Attachment C: Annual Academic Calendar
Attachment D: Daily Schedule
Attachment E: Additional Program Plans
Attachment F: Student Handbook and Required Forms
Attachment G: Student Discipline Policy
Attachment H: Enrollment Policy
Attachment I: Parent and Community Engagement: Letters of Support
Attachment J: Articles of Incorporation
Attachment K: Proof of Non-Profit and Tax-Exempt Status
Attachment L: By-Laws.
Attachment M: Code of Conduct
Attachment N: Conflict of Interest Policy
Attachment O: Board Member Resumes or Biographies
Attachment P: Board Policies
Attachment Q: Facility Map
Attachment R: Organizational Chart
Attachment S: Student Achievement Information
Attachment T: Employee Manual and Personnel Policies
Attachment U: Food Vendor Contract
Attachment V: Previously Approved and Authorized Charter Application
Attachment W: CMO Agreement
Attachment X: Budget Worksheet
Attachment Y: Budget Narrative
Attachment Z: Portfolio and Performance Summary
Attachment AA: Performance Reports
Attachment BB: Evaluation Reports
Attachment CC: Renewal Reports
Attachment DD: Annual Reports
Attachment EE: Litigation Documents
Attachment FF: Audited Financial Statements

Attachment: A Foundational Literacy Skills Plan

Attachment A – Foundational Literacy Plan

N/A. Hillcrest High School does not serve students in grades K-5.

Attachment B: Testing Plan

Y24 EOY Testing Planning Document

Testing Coordinators	
Sophia Johnson *District Testing Coordinator* sophia.johnson@greendot.org 850-570-9177	**Damika Pichon** *Building Testing Coordinator*

HILLCREST
HIGH SCHOOL

S2 Midterms (March 4-7, 2024) - Due 2/26

Schedule

	March 4, 2024	March 5, 2024	March 6, 2024	March 7, 2024	March 8, 2024
7:00 AM					
7:15 AM					
7:30 AM	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am
7:45 AM					
8:00 AM					
8:15 AM	Pass Out Materials & Review Expectations 8:15 - 8:25 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am
8:30 AM					
8:45 AM	ELA Subpart 1 (60 mins) 8:25 - 9:25 am	Math Subpart 1 (40 mins) 8:30 - 9:10 am	Science Exam (75 mins) 8:30 - 9:45 am	History Exam (75 mins) 8:30 - 9:45 am	TNReady Verification Test (60 mins) 8:30 - 9:30 am
9:00 AM					
9:15 AM					
9:30 AM	Break (10 mins)	Break (10 mins)			
9:45 AM	ELA Subpart 2 (75 mins) 9:35 - 10:50 am	Math Subpart 2 (50 mins) 9:20 - 10:20 am			Advisory 9:30 - 10:00 am
10:00 AM			Collect Materials & Prepare for Transition 9:45 - 10:00 am	Collect Materials & Prepare for Transition 9:45 - 10:00 am	
10:15 AM					
10:30 AM			Period 1 10:05 - 11:15 am	Period 5 10:05 - 11:15 am	Period 1 10:05 - 11:15 am
10:45 AM		Collect Materials & Prepare for Transition 10:20 - 10:35 am			
11:00 AM	Collect Materials & Prepare for Transition 10:50 - 10:55 am				
11:15 AM		Advisory 10:35 - 10:55 am			
11:30 AM	Lunch 1 11:00-11:30 / Period 1 11:00-11:30 / Period 1 11:00-12:05	Lunch 1 11:00-11:30 / Period 5 11:00-11:30 / Period 5 11:00-12:05	Lunch 1 11:20-11:50 / Period 2 11:20-11:50 / Period 2 11:20-12:25	Lunch 1 11:20-11:50 / Period 6 11:20-11:50 / Period 6 11:20-12:25	Lunch 1 11:20-11:50 / Period 2 11:20-11:50 / Period 2 11:20-12:25
11:45 AM					
12:00 PM	Lunch 2 11:35-12:05	Lunch 2 11:35-12:05	Lunch 2 11:55-12:25	Lunch 2 11:55-12:25	Lunch 2 11:55-12:25
12:15 PM	Period 1 11:35-12:40	Period 5 11:35-12:40	Period 2 11:55-1:00	Period 6 11:55-1:00	Period 2 11:55-1:00
12:30 PM					
12:45 PM	Period 1 12:10-12:40 / Lunch 3 12:10-12:40	Period 5 12:10-12:40 / Lunch 3 12:10-12:40	Period 2 12:30-1:00 / Lunch 3 12:30-1:00	Period 6 12:30-1:00 / Lunch 3 12:30-1:00	Period 2 12:30-1:00 / Lunch 3 12:30-1:00
1:00 PM					
1:15 PM	Period 2 12:45 - 1:35 pm	Period 6 12:45 - 1:35 pm	Period 3 1:05 - 2:15 pm	Period 7 1:05 - 2:15 pm	Period 3 1:05 - 2:15 pm
1:30 PM					
1:45 PM					
2:00 PM	Period 3 1:40 - 2:30 pm	Period 7 1:40 - 2:30 pm			
2:15 PM					
2:30 PM			Period 4 2:20 - 3:30 pm	Period 8 2:20 - 3:30 pm	Period 4 2:20 - 3:30 pm
2:45 PM					
3:00 PM	Period 4 2:35 - 3:30 pm	Period 8 2:35 - 3:30 pm			
3:15 PM					
3:30 PM					

Testing Locations		
Students/Class	**Room #**	**Test Administrator/Proctor(s)**
9th grade advisories	A-203 A-204 A-201 A-205 A-200	Ms. Jones+ Fofana Ms Grant Ms. Jackson/Cruz Ms. Roland Ms. Walker
10th Grade Advisories	Rm 227 Rm 225 Rm 223 Rm 219 R, 229 Rm 212	Mr. Byrd Rm 225-Eddington/Lyman Mr. Murph Mr. Tubbs Ms. Wesbrook Ms. Williams
11th Grade Advisories	Rm 102 Rom 104 Rm 106 Rm 107 Rm 215	Alg-II(Lyman)- E Schibly Jones Mr. Thomas Ms. Strong- Ms. Harris Ms. Cochran
12th Grade Advisories	Rm 109 Rm 111 Rm 113 Rm 108	Ms. Gray Ms. Johnson Ms. Booker Mr. Coleman
IEP	Rm 204 Rm 205	Ms. Dixon Ms Shaw
ESL	Rm 202	Ms. J Green

How Will You Prepare/Train Staff & Students			
Staff		**Students**	
How?	During PD	**How?**	During Advisory
When?	on 2/29/24	**When?**	during week of 2/28-3/1/24
Link any slide decks/materials.		**Link any slide decks/materials.**	

Student Incentives		Makeup Testing Plan	
Attendance	**Performance/Growth**	**Who will administer makeup testing?**	**When will makeup testing take place (class, time of day, etc)?**

Students Not Testing
What is the plan for any students who are not testing? (If this is not applicable, you can leave this blank.)
Students not testing will be housed in the Library with Ms. Whitaker during the exam sessions.

Resources	Important Action Steps/Due Dates

• Schedule & Illuminate Test Codes • Illuminate One-Pager	Complete and share S2 Midterm Test plan with Sophie and M. Utley.	EOD 2/26
	Prepare/train all staff to administer S2 midterms	EOD 2/29
	MIDTERM WEEK - Ensure you are administering makeup exams throughout the week.	3/4-3/7

TNReady Verification Test (March, 8, 2024) - Due 2/26

If any of this information is the same as the information listed for S2 midterms; you can copy and paste from above or leave a note.

Schedule

	March 4, 2024	March 5, 2024	March 6, 2024	March 7, 2024	March 8, 2024
7:00 AM					
7:15 AM					
7:30 AM	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am	Teachers Pick Up Test Materials 7:15 - 8:15 am
7:45 AM					
8:00 AM					
8:15 AM	Pass Out Materials & Review Expectations 8:15 - 8:25 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am	Pass Out Materials & Review Expectations 8:15 - 8:30 am
8:30 AM					
8:45 AM	ELA Subpart 1 (60 mins) 8:25 - 9:25 am	Math Subpart 1 (40 mins) 8:30 - 9:10 am	Science Exam (75 mins) 8:30 - 9:45 am	History Exam (75 mins) 8:30 - 9:45 am	TNReady Verification Test (60 mins) 8:30 - 9:30 am
9:00 AM					
9:15 AM					
9:30 AM	Break (10 mins)	Break (10 mins)			
9:45 AM	ELA Subpart 2 (75 mins) 9:35 - 10:50 am	Math Subpart 2 (50 mins) 9:20 - 10:20 am	Collect Materials & Prepare for Transition 9:45 - 10:00 am	Collect Materials & Prepare for Transition 9:45 - 10:00 am	Advisory 9:30 - 10:00 am
10:00 AM					
10:15 AM					
10:30 AM			Period 1 10:05 - 11:15 am	Period 5 10:05 - 11:15 am	Period 1 10:05 - 11:15 am
10:45 AM		Collect Materials & Prepare for Transition 10:20 - 10:35 am			
11:00 AM	Collect Materials & Prepare for Transition 10:50 - 10:55 am				
11:15 AM		Advisory 10:35 - 10:55 am			
11:30 AM	Lunch 1 11:00-11:30 / Period 1 11:00-11:30 / Period 1 11:00-12:05	Lunch 1 11:00-11:30 / Period 5 11:00-11:30 / Period 5 11:00-12:05	Lunch 1 11:20-11:50 / Period 2 11:20-11:50 / Period 2 11:20-12:25	Lunch 1 11:20-11:50 / Period 6 11:20-11:50 / Period 6 11:20-12:25	Lunch 1 11:20-11:50 / Period 2 11:20-11:50 / Period 2 11:20-12:25
11:45 AM					
12:00 PM	Lunch 2 11:35-12:05	Lunch 2 11:35-12:05	Lunch 2 11:55-12:25	Lunch 2 11:55-12:25	Lunch 2 11:55-12:25
12:15 PM					
12:30 PM	Period 1 11:35-12:40 / Lunch 3 12:10-12:40	Period 5 11:35-12:40 / Lunch 3 12:10-12:40	Period 2 11:55-1:00 / Lunch 3 12:30-1:00	Period 6 11:55-1:00 / Lunch 3 12:30-1:00	Period 2 11:55-1:00 / Lunch 3 12:30-1:00
12:45 PM	Period 1 12:10-12:40	Period 5 12:10-12:40	Period 2 12:30-1:00	Period 6 12:30-1:00	Period 2 12:30-1:00
1:00 PM					
1:15 PM	Period 2 12:45 - 1:35 pm	Period 6 12:45 - 1:35 pm	Period 3 1:05 - 2:15 pm	Period 7 1:05 - 2:15 pm	Period 3 1:05 - 2:15 pm
1:30 PM					
1:45 PM					
2:00 PM	Period 3 1:40 - 2:30 pm	Period 7 1:40 - 2:30 pm			
2:15 PM					
2:30 PM			Period 4 2:20 - 3:30 pm	Period 8 2:20 - 3:30 pm	Period 4 2:20 - 3:30 pm
2:45 PM	Period 4 2:35 - 3:30 pm	Period 8 2:35 - 3:30 pm			
3:00 PM					
3:15 PM					
3:30 PM					

Testing Locations

Students/Class	Room #	Test Administrator/Proctor(s)

How Will You Prepare/Train Staff & Students			
Staff		**Students**	
How?		**How?**	
When?		**When?**	
Link any slide decks/materials.		**Link any slide decks/materials.**	

Student Incentives		
Attendance	**Performance/Growth**	**Students do not need to complete makeup testing for the TNReady Verification Test.**

Students Not Testing
What is the plan for any students who are not testing? (If this is not applicable, you can leave this blank.)
12th Graders will not participate in the TNReady Verification test; all other grade levels will participate.

Resources	Important Action Steps/Due Dates	
• Pearson Access Next: Training Site • Verification Test Overview • Pearson Access Next: How-To Guides • Testing Inventory Sheet	Complete and share Verification Test plan with Sophie and M. Utley.	EOD 2/26
	Prepare/train all staff to complete TNReady Verification Test	EOD 2/29
	Complete all steps in Pearson Access Next (Brown Training Site) to prepare for testing: Create test sessions, print authorization tickets, print seal codes, prepare sessions, unlock sessions & enter "Text-to-speech" accommodation for all students who will use this during state testing.	EOD 3/7
	Prepare testing rooms	EOD 3/7
	TEST DAY (Ensure you get a total count of students who take the verification test)	3/8
	Make a copy of this document and fill it out with your school's testing information; enter this document into your BTC folder (the folder shared with you by either Vic (ASD) or Lawrence (TPSCS)	EOD 3/25

Spring Junior ACT & 9th/10th Grade Mock ACT (March 26, 2024) - Due 3/19

Schedule

<table>
<tr><th colspan="5">Spring Junior ACT & 9/10G Mock ACT</th></tr>
<tr><td></td><th colspan="4">March 26, 2024</th></tr>
<tr><td>7:00 AM</td><td colspan="4"></td></tr>
<tr><td>7:15 AM</td><td colspan="4" rowspan="3">Site coordinators provide last minute reminders, have room supervisors sign required docs + check counts, etc.
*Provide a way for Room Supervisors to contact the BTC in case of an emergency/question
7:30 - 7:45 am</td></tr>
<tr><td>7:30 AM</td></tr>
<tr><td>7:45 AM</td></tr>
<tr><td>8:00 AM</td><td colspan="4" rowspan="2">Students will gather in the cafeteria to eat breakfast
8:00 - 8:15 am</td></tr>
<tr><td>8:15 AM</td></tr>
<tr><td>8:30 AM</td><td colspan="4">Students Transition Into Testing Rooms
(Test coordinators should collect all cellphones and store them in a secure location- they should all be turned off completely)
8:15 - 8:30 am</td></tr>
<tr><td>8:45 AM</td><td colspan="4">Begin Testing
(No additional students should be admitted, and no students should be allowed to leave)
8:30 - 8:45 am</td></tr>
<tr><td>9:00 AM</td><td colspan="4" rowspan="3">English Test (45 mins)
(Test administrators should circulate the classroom and monitor students' tests)
8:45 - 9:15 am</td></tr>
<tr><td>9:15 AM</td></tr>
<tr><td>9:30 AM</td></tr>
<tr><td>9:45 AM</td><td colspan="4" rowspan="4">Math Test (60 mins)
(Test administrators should circulate the classroom and monitor students' tests)
9:20 - 10:20 am</td></tr>
<tr><td>10:00 AM</td></tr>
<tr><td>10:15 AM</td></tr>
<tr><td>10:30 AM</td></tr>
<tr><td>10:45 AM</td><td colspan="4">Break (15 mins)
Students may leave the room to use the restroom/get water/stretch/etc, students cannot access their phone during breaks, room supervisor must be in the room with test materials if any students do not leave for the break, if the room supervisor leaves the room during this time, the door must be locked. Maintaining test security is the priority.
10:20 - 10:35 am</td></tr>
<tr><td>11:00 AM</td><td colspan="4" rowspan="2">Reading Test (35 mins)
(Test administrators should circulate the classroom and monitor students' tests)
10:40 - 11:15 am</td></tr>
<tr><td>11:15 AM</td></tr>
<tr><td>11:30 AM</td><td colspan="4" rowspan="2">Science Test (35 mins)
(Test administrators should circulate the classroom and monitor students' tests)
11:20 - 11:55 am</td></tr>
<tr><td>11:45 AM</td></tr>
<tr><td>12:00 PM</td><td colspan="4">Collect all materials & Prepare for Transition (15 mins)
12:00 - 12:15 pm</td></tr>
<tr><td>12:15 PM</td><td rowspan="3">Lunch 1
12:20 - 12:50 pm</td><td>Period 5
12:20 - 12:50 pm</td><td rowspan="2">Period 5
12:20 - 1:25 pm</td><td></td></tr>
<tr><td>12:30 PM</td><td rowspan="2">Lunch 2
12:55 - 1:25 pm</td></tr>
<tr><td>12:45 PM</td><td rowspan="4">Period 5
12:55 - 2:00 pm</td><td rowspan="2">Lunch 3
1:30 - 2:00 pm</td></tr>
<tr><td>1:00 PM</td><td></td></tr>
<tr><td>1:15 PM</td><td></td><td>Period 5
1:30 - 2:00 pm</td><td></td></tr>
<tr><td>1:30 PM</td><td></td><td></td><td></td></tr>
<tr><td>1:45 PM</td><td colspan="4">Period 6
2:05 - 2:30 pm</td></tr>
<tr><td>2:00 PM</td><td colspan="4" rowspan="2">Period 7
2:35 - 3:00 pm</td></tr>
<tr><td>2:15 PM</td></tr>
<tr><td>2:30 PM</td><td colspan="4" rowspan="2">Period 8
3:05 - 3:30 pm</td></tr>
<tr><td>2:45 PM</td></tr>
<tr><td>3:00 PM</td><td colspan="4" rowspan="2"></td></tr>
<tr><td>3:15 PM</td></tr>
<tr><td>3:30 PM</td><td colspan="4"></td></tr>
</table>

Testing Locations

Students/Class	Room #	Test Administrator/Proctor(s)
K. Thomas Advisory	104	Thomas (TA)

Strong/Pichon Advisory	106	Cruz (TA)
Harris Advisory	107	Harris (TA)
“Webb” Advisory	105	E. Shaibly Jones (TA)
Cochran Advisory	102 (*moving to E Jones room for testing*)	Cochran (TA)
Students with Extended time Accommodations	207	Dixon (TA) J. Green (Proctor)
A Williams Advisory	212	Willams (TA)
A Byrd Advisory	227	Byrd (TA)
R Murph Advisory	223	Murph (TA)
Tubbs Advisory	219	Tubbs (TA)
Westbrook Advisory	229	Westbrook (TA)
Cruz Advisory	A-201	S Jackson (TA) Fofana (proctor)
Davis/Fofana Advisory	A-203	A Jones (TA)
Grant Advisory	A-204	Grant (TA)
Roland Advisory	A-205	Roland (TA)
Walker Advisory	A-200	Walker

How Will You Prepare/Train Staff & Students			
Staff		**Students**	
How?	Testing training PD complete on 3.19.24 Logistics email will be sent on Sunday with	**How?**	*Juniors must complete all non-testing related items to prepare to take the ACT. -**THIS WAS***

	Crest Connection Teachers will be provided hardcopies of the logistics on the day of testing as a reminder of the bell scheduled for the day		***COMPLETED DURING WEEK OF March 18-22***
When?		**When?**	*Juniors must complete all non-testing related items to prepare to take the ACT. -**THIS WAS COMPLETED DURING WEEK OF March 18-22***
Link any slide decks/materials.	• Online Testing Room Supervisor Video • Fall ACT Training Slide Deck	**Link any slide decks/materials.**	• Preparing to take the ACT (for students) • Information for Students/Parents

Student Incentives		**Makeup Testing Plan**	
Attendance	**Performance/Growth**	**Who will administer makeup testing?**	**When will makeup testing take place (class, time of day, etc)?**
			***When:** April 2, 2024.*

Students Not Testing
What is the plan for any students who are not testing? (If this is not applicable, you can leave this blank.)
12th grade will not be participating in either the Junior ACT OR the Mock ACT. *Senior Advisory Team will accompany the students on a field trip off campus during this time.*

Resources	Important Action Steps/Due Dates	
• Test Coordinator Manual • Test Administration Manual • Test Administration Forms • Test Coordinator Checklist • ACT Calculator Policy • SY24 Testing Participation • Preparing to take the ACT (for students) • Information for Students/Parents • Completing Non Testing Items (for students) • Returning Test Materials - Video • Fall ACT Training Slide Deck	Submit late accommodation requests to Sophie	EOD 2/23
	Provide ACT prep/info to students & parents	EOD 3/8
	Students complete non-testing items on MyACT.org	EOD 3/8 (soft deadline)
	Receive test materials in mail	By EOD 3/8
	Select and train testing staff for ACT	EOD 3/8
	Share ACT testing plan with Sophie	EOD 3/19
	Complete all steps in Pearson Access Next to prepare for testing: Create test sessions, print authorization tickets, print seal codes, prepare sessions, unlock sessions.	EOD 3/25
	Prepare testing rooms	EOD 3/25
	TEST DAY (Junior Spring ACT & 9th-10th Grade Mock ACT)	3/26
	Administer Makeup testing	EOD 4/2
	Return all test materials to ACT	EOD 4/2
	Ensure the SY24 Testing Participation Sheet is up to date with student attendance/test completion	EOD 4/3

AP Exams & State Dual Credit Exams (April 17-May 24, 2024) - Due 4/10

Schedule

AP Exams

- SY24 EOY Testing Schedule

Week 1	Morning 8 a.m. Local Time	Afternoon 12 noon Local Time
Monday, May 6, 2024	United States Government and Politics	Chemistry Art History
Tuesday, May 7, 2024	Human Geography Microeconomics	Seminar Statistics
Wednesday, May 8, 2024	English Literature and Composition	Comparative Government and Politics Computer Science A
Thursday, May 9, 2024	Chinese Language and Culture Environmental Science	Psychology
Friday, May 10, 2024	European History United States History	Macroeconomics Spanish Literature and Culture
Week 2	**Morning 8 a.m. Local Time**	**Afternoon 12 noon Local Time**
Monday, May 13, 2024	Calculus AB Calculus BC	Italian Language and Culture Precalculus
Tuesday, May 14, 2024	English Language and Composition	African American Studies Physics C: Mechanics
Wednesday, May 15, 2024	French Language and Culture World History: Modern	Computer Science Principles Music Theory
Thursday, May 16, 2024	Spanish Language and Culture	Biology Japanese Language and Culture
Friday, May 17, 2024	German Language and Culture Physics 1: Algebra Based	Latin Physics 2: Algebra-Based

Week 3	Morning 8 a.m. Local Time	Afternoon 12 p.m. Local Time
Wednesday, May 22, 2024	Chemistry Computer Science A Physics C: Electricity and Magnetism Psychology Statistics United States History	English Literature and Composition Environmental Science Japanese Language and Culture Latin Macroeconomics Physics C: Mechanics
Thursday, May 23, 2024	Chinese Language and Culture Computer Science Principles English Language and Composition Human Geography Precalculus Spanish Literature and Culture	Art History Biology European History French Language and Culture Physics 1: Algebra-Based Seminar
Friday, May 24, 2024	Calculus AB Calculus BC German Language and Culture Microeconomics Music Theory Spanish Language and Culture	African American Studies Comparative Government and Politics Italian Language and Culture Physics 2: Algebra-Based United States Government and Politics World History: Modern

SDC Exams

- SY24 EOY Testing Schedule

Week 1	
Wednesday April 17, 2024	**SDC Speech (11G & 12G)** 70 MC/1 speech/120 mins (Upload deadline for speeches and speech outlines is 4/26)
Thursday April 18, 2024	**SDC American History (11G)** 75 MC/1 essay/120 mins
Week 2	
Wednesday April 24, 2024	
Thursday April 25, 2024	**SDC Pre Calc (12G)** 40 MC/120 mins
Week 3	
Wednesday May 1, 2024	
Thursday May 2, 2024	
Friday May 3, 2024	Final Makeup Day for all SDC Testing

Testing Locations

Date	Students/Class	Room #	Test Administrator/Proctor(s)

May 6, 2024	AP Gov (#19)	207	Ms. Harris
May 7, 2024	AP Human Geography (#5)	207	Mr. Murph
May 8, 2024	AP Literature (#21)	207	Ms. Roland
May 9, 2024	AP Environmental Science (#19)	207	Ms. Booker
May 14, 2024	AP Language and Comp. (#19- AM Session) AP Af Am Studies (PM) • Murph Period 2- #7 • Murph Period 7- #11 • Roland Period 4- #23	207 207	Ms. Johnson
Dates Post 5/18/2024			

How Will You Prepare/Train Staff & Students			
Staff		**Students**	
How?	BTC will meet with AP exam TA during PD session to review expectation for this testing window	**How?**	AP teacher will review testing window and procedures with their respective classes during their regular scheduled class period
When?	Week prior to testing + Day before their scheduled TA duty	**When?**	Week prior to testing + Last Class Day before exam
Link any slide decks/materials.		**Link any slide decks/materials.**	

Student Incentives		Makeup Testing Plan	
Attendance	**Performance/Growth**	**Who will administer makeup**	**When will makeup testing take**

		testing?	place (class, time of day, etc)?
For AP assessments attendance & following expectations: Snack & Drink Tickets Requirements: • Must be present and complete for all subparts • Follow testing expectations for all subparts Ticket-Taker/Supervision: Davis, Boyd	n/a; there will be no incentive for growth/performance as we will not know the scores for these assessments	BTC (Pichon) will administer make-up exams	Make-up exams will take place in accordance to the AP exam schedule: • May 22, 2024: AP Lit and AP Env Sci (BOTH PM Sessions) • May 23, 2024: AP Lang and AP Hum Geo (BOTH AM Sessions) • May 24, 2024: AP Gov and AP AfAm Studies (BOTH PM Sessions)

Students Not Testing
What is the plan for any students who are not testing? (If this is not applicable, you can leave this blank.)
They will resume regular bell schedule during this testing window.

Resources		Important Action Steps/Due Dates			
AP Exams	**SDC Exams**	**AP Exams**		**SDC Exams**	
• AP Exam Forms & Manuals (Digital and Paper) **AP AA Studies:** • Project Information/ Materials	• SDC Challenge Exams Teacher Instructions • Proctor Training • Proctor Instructions • Proctor Script • Assisting Students with Surveys **Pre Calc:** • Calculator and Scratch Paper policy • Formula Sheet **Speech & Comm:** • Teacher instructions	All students must sign the terms & conditions (cb.org/apexamterms) AP AA Studies students must sign Digital Portfolio AP Exam Terms and Conditions.	EOD 5/3	Teachers verify student enrollment (email C. Babyak and cc me)	EOD 4/12
				Teacher help students complete survey (this must be done before students take exams)	EOD 4/16
		Order all late exams for students who were absent on exam day (pg 88-89 of Part 2 AP manual)	5/6-5/14	Teachers complete Proctor training for SDC exams	EOD 4/16
				SDC Speech & Comm: All speech outlines/recordings must be submitted	EOD 4/26 (Hard Deadline)
		Indicate unused exams and confirm tests with accommodations (pg 88-89 of Part 2 AP manual)	5/6-5/14		
		Return regularly scheduled exam materials (pg 90-98 of Part 2 AP manual)	EOD 5/15 (Hard deadline)		
		Return makeup/late exam materials (pg	EOD 5/25 (Hard		

		90-98 of Part 2 AP manual)	deadline)		
		SOMS pay AP invoice (pg 99 of Part 2 AP manual)	EOD 6/15		

TNReady State Testing - Due 4/1

Schedule
• SY24 EOY Testing Schedule

Testing Locations				
Date	**EOC Subpart(s)**	**Students/Class**	**Room #**	**Test Administrator/Proctor(s)**
Apr 15, 2024	ELA-I & ELA-II Subpart 1	ELA-I and ELA-II Students will be testing with theirELA-9 class period, with the exception of the Honors grouping (Eddington and A. Jones will facilitate these groups)	All 9th Grade classrooms All 10th Grade classrooms	ELA-1 TA's • A. Eddington*- *HonGrp* • Tubbs*+ Fofana- for Jones P2 • S Jackson -*for Roland P2* • Grant- *for Roland P1* • Walker- *Jones P1&P4* • A Shaw- *Ext Time*

				ELA-II TA's ● A. Jones*- *for HonGrp* ● Murph- *for Eddington P4* ● Byrd- *for Tubbs P4* ● Williams + Roland- *for Eddington P1 & P3* ● Westbrook- *for Tubbs P1* ● Dixon + Green- *Extended Time*
April 16, 2024	ELA-I & ELA-II Subpart 2	ELA-I and ELA-II Students will be testing with their Advisory teacher, with the exception of the Honors grouping (Eddington and A. Jones will facilitate these groups)	All 9th Grade classrooms All 10th Grade classrooms	ELA-1 TA's ● A. Eddington*- *HonGrp* ● Tubbs*- for Roland ● S Jackson -*for Roland P2* ● Grant- *for Roland P1* ● Walker- *Jones P1&P4* ● A Shaw- *Ext Time* ● Tubbs= hallway supports ELA-II TA's ● A. Jones*- *for HonGrp* ● Murph- *for Eddington P4* ● Byrd- *for Tubbs P4* ● Williams + Roland- *for Eddington P1 & P3* ● Westbrook- *for*

				Tubbs P1 ● Dixon + Green- *Extended Time*
April 17, 2024	ELA-I & ELA-II Subpart 3 + SDC SPEECH	ELA-I and ELA-II Students will be testing with their Advisory teacher, with the exception of the Honors grouping (Eddington and A. Jones will facilitate these groups) Period 5 (#13) and Period 6 (#14) SDC Speech classes will test together (27 total students).	All 9th Grade classrooms All 10th Grade classrooms C Johnson will test in Room 207*	ELA-1 TA's ● A. Eddington*- *HonGrp* ● Tubbs*- for Roland ● S Jackson -*for Roland P2* ● Grant- *for Roland P1* ● Walker- *Jones P1&P4* ● A Shaw- *Ext Time* ● Tubbs= hallway supports ELA-II TA's ● A. Jones*- *for HonGrp* ● Murph- *for Eddington P4* ● Byrd- *for Tubbs P4* ● Williams + Roland- *for Eddington P1 & P3* ● Westbrook- *for Tubbs P1* ● Dixon + Green- *Extended Time* SDC SPEECH TA ● K. Thomas
April 18, 2024	SDC American History	SDC American History students will test by their assigned HISTORY	All 11th Grade classrooms	SDC TA's ● E. Jones- Period 1 in Room 102

		CLASS PERIODS (*not advisory*).		• Harris- Period 3 in Room 107 • Cochran- Period 5 in Room 105 • C. Johnson- Period 8 in Room 104
April 22, 2024	Math Subpart 1 + 2	Algebra-I, Geometry, and Algebra-II students will test by their assigned MATH CLASS PERIODS (*not advisory*).	All 9th-11th Grade classrooms	Alg-I TA's • Jackson Period 1/5 - Grant • Jackson Period 3/7 and 4/8- Walker • Davis Period 3/7- Byrd + Fofana • Davis Period 4/8- Roland • HON-GRP- A. Jones • Ext, Time- A. Shaw Geo TA's • Eddington for Estes Period 3/7 • Tubbs for Estes Period 2/6 • Murph for Estes Period 4/8 • Williams for Byrd Period 2/6 • Westbrook for Byrd Period 3/7 • Green for Extended Time Alg-II TA's • Cochran for Davis Period 1/ 5 • Harris for Webbs Period 1/ 5

				• Thomas for Webbs Period 2/6 • E. Jones for Webbs Period 4/8
April 23, 2024	Math Subpart 3	Algebra-I, Geometry, and Algebra-II students will test by their assigned MATH CLASS PERIODS (*not advisory*).	All 9th-11th Grade classrooms	Alg-I TA's • A.jones- for Jackson Period 1/5 • Roland- for Jackson Period 3/7 • Grant- for Davis Period 3/7 • Walker- for Jackson Period 4/8 • Cruz* - for Davis Period 4/8 Geo TA's • Eddington for Estes Period 3/7 • Tubbs for Estes Period 2/6 • Murph for Estes Period 4/8 • Williams for Byrd Period 2/6 • Westbrook for Byrd Period 3/7 Alg-II TA's • Cochran for Davis Period 1/ 5 • Harris for Webbs Period 1/ 5 • Thomas for Webbs Period 2/6 • E. Jones for Webbs Period 4/8

April 24, 2024	Biology	Biology students will test by their assigned SCIENCE CLASS PERIODS (*not advisory*).	All 10th Grade Classrooms	Biology TAs • Byrd for Willams Period 2 • Muroh for WIlliams Period 3 • Eddington for Williams Period 4 • Tubbs for Williams Period 5 • Westbrook for Williams Period 7
April 25, 2024	~~SDC Pre-Cal Exam~~			

How Will You Prepare/Train Staff & Students			
Staff		**Students**	
How?	Staff- PD for TCAP security was held on 3/21/24; follow-up PD to review security and logistics for TN Ready testing will be held on 4/9 and 4/11 to prep and perform classroom audits prior to the start of the testing window on 4/15	**How?**	Students- via Advisory and Grade Level Assemblies to be held the week of April 8-12th
When?	PD on 3/21; 4/9 and 4/11	**When?**	Week of 4/8-12
Link any slide decks/materials.		**Link any slide decks/materials.**	

Communication Plan (How will TAs contact the BTC during testing if they need assistance? When will this be communicated to them?)
There will be one assigned staff member to each testing hallway who will monitor testing rooms and provide support to TA's when the yellow "Needs Assistance" signs are present or staff signals for assistance. The assigned hallway monitors will contact the BTC (PICHON) with any additional assistance requests (Ex: student test resets).

Student Incentives		Makeup Testing Plan	
Attendance	**Performance/Growth**	**Who will administer makeup testing?**	**When will makeup testing take place (class, time of day, etc)?**
For ELA assessment attendance & following expectations: Gym Incentive on Friday, April 19 Time: Advisory (8:25-9:15) Requirements: • Must be present and complete for all subparts • Follow testing expectations for all subparts Chaperones: Eddington, Shaw **For Math/Biology assessment attendance & following expectations:**	n/a; there will be no incentive for growth/performance as we will not know the scores for these assessments	BTC will work with a testing team (Admin, teachers on planning, assigned sub) to complete make-up exams on a rolling basis in the afternoon each day. The library will be used to administer the make-up exams	Make-up exams will be administered on a rolling basis in the afternoon each day.

Gym Incentive on Friday, April 26 Time: Advisory (8:25-9:15) Requirements: • Must be present and complete for all subparts • Follow testing expectations for all subparts Chaperones: A Jones, Javita Martin			

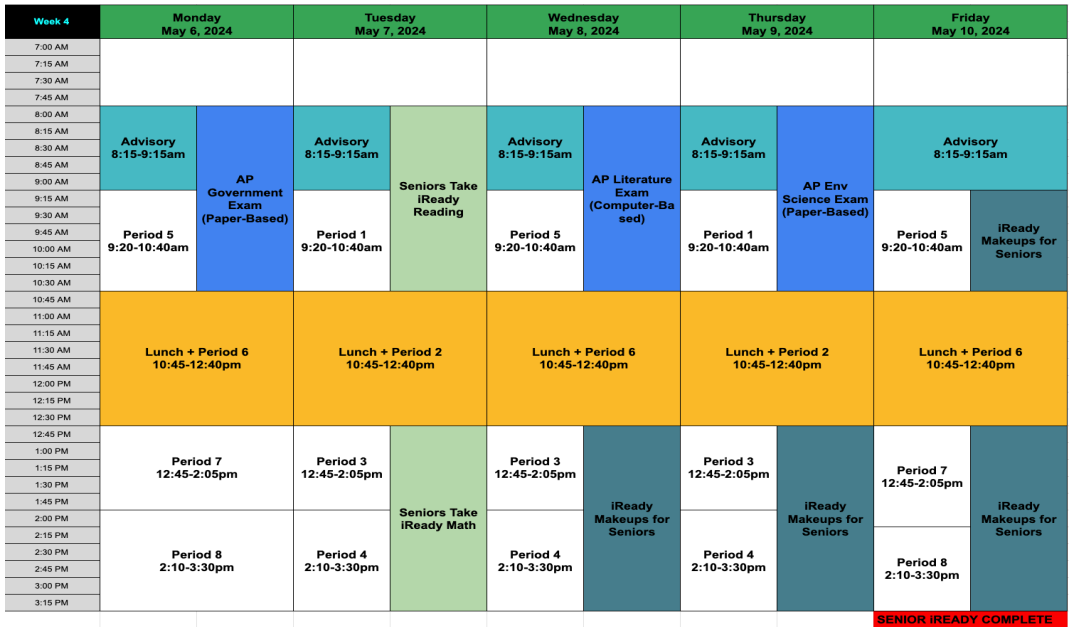
Students Not Testing
What is the plan for any students who are not testing? (If this is not applicable, you can leave this blank.)
Senior activities have been scheduled during TN Ready testing as most will not be participating in these exams. Classes that are not testing will run a regular bell schedule. Students will be placed with teachers who are not testing if they are enrolled in a class where a teacher is administering an exam. These plans will be sent DAILY to all staff with detailed directions for students and teachers. In addition, sign will be place in hallways and classroom doors to indicate the changes in class locations during the testing window.

Resources	Important Action Steps/Due Dates	
• Pearson Access Next • SY24 Testing Inventory Sheet • SY24 Testing Participation • Testing Security Forms • Testing Manuals • Calc Policies & Reference Sheets	BTCs complete LMS courses through the TDOE and security forms- Once completed, enter all certificates in this folder and your BTC folder shared with you by Vic (ASD) or Lawrence (TPCSC)	EOD 3/8
	Train all staff - Everyone interaction with testing completes LMS courses and signs/submits security documents. Enter all	EOD 3/29

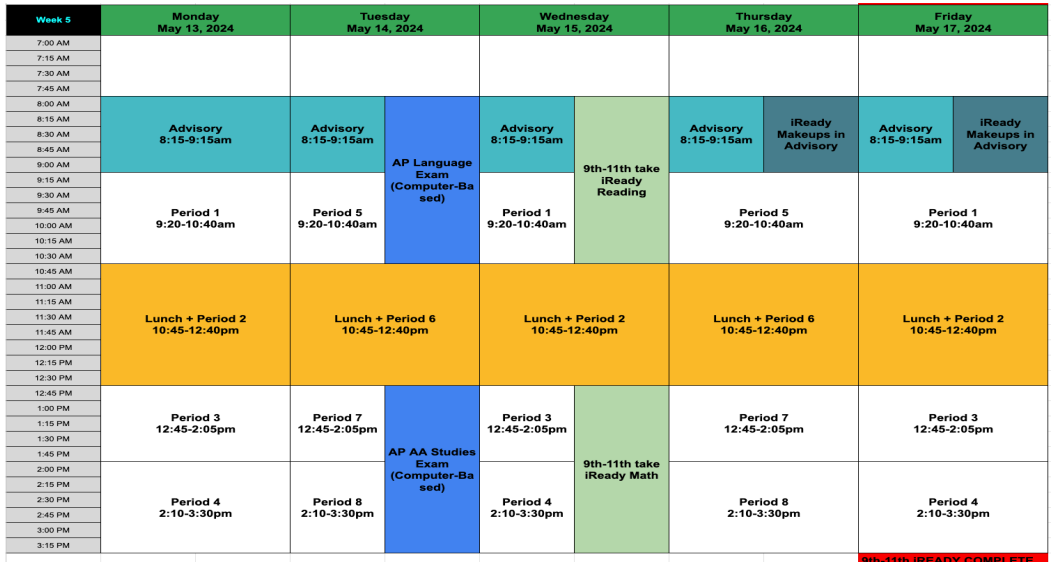
• Assessment Time Limits & "Optional Time" Info • Pearson Access Next: How-To Guides • Pump Up Slide Decks • SY24 SPED Accommodations • SY24 EL Accommodations	documentation and certifications into this folder and your BTC folder shared with you by Vic (ASD) or Lawrence (TPCSC)	
	Set accommodations in PANext - • All students that require read aloud should be marked as "text to speech", not "oral presentation/signing" Pull accommodations report from PANext and confirm correct accommodations with SPED and ESL staff.	3/25-3/29
	Make adjustments to accommodations, if needed.	EOD 4/5
	Create all test sessions in PANext.	EOD 4/5
	Print and securely store test tickets, prepare all test sessions.	4/8-4/12
	TNReady Administration Window (Daily Tasks)- 1. Update SY24 Test Participation Document 2. Monitor test sessions, resume tests, as needed a. Monitoring Sessions (PANext) b. Resume Tests (PANext) c. Exited Status - multiple students (PANext) 3. Collect and keep all seating chart documents 4. Mark tests complete (students who did not submit at the end of the testing session and were given full amount of time) a. Mark Tests Complete (PANext) 5. Mark and report all irregularities to Sophie ASAP	4/15-5/3

Spring iReady Assessment (May 13-17, 2024) - Due 4/30

Schedule



*High Schools have the option of doing iReady in **one** or **two** days.*



Testing Locations

Date	Students/Class	Room #	Test Administrator/Proctor(s)

How Will You Prepare/Train Staff & Students			
Staff		**Students**	
How?		**How?**	
When?		**When?**	
Link any slide decks/materials.		**Link any slide decks/materials.**	

Student Incentives		Makeup Testing Plan	
Attendance	**Performance/Growth**	**Who will administer makeup testing?**	**When will makeup testing take place (class, time of day, etc)?**
For 12th grade iReady	For 9th-11th grade iReady		

assessment attendance & following expectations: Must be complete on exams and iReady before participating in graduation practice **For 9th-11th grade iReady assessment attendance & following expectations:** Gym Incentive on Friday, May 17 Time: Advisory (8:25-9:15) Requirements: • Must be present and complete for all iReady during regularly scheduled times • Follow testing expectations Chaperones: Eddington, Shaw	**assessment performance/growth:** • Stretch goal in BOTH assessments- OOU band for the rest of the month + 2 snack tickets • Stretch goal in one or the other- 2 snack tickets • Typical Growth- 1 snack ticket		

Students Not Testing
What is the plan for any students who are not testing? (If this is not applicable, you can leave this blank.)

Resources	Important Action Steps/Due Dates	
• iReady Leader Success Guide	Complete and share Spring iReady testing plan with Sophie and M. Utley.	EOD 4/30
	Prepare/train all staff to administer iReady.	EOD 5/9
	iReady Testing Window - Ensure you are administering makeup tests throughout the week.	5/13-5/17

Attachment C: Annual Calendar

2024 - 2025
School Calendar

IOTA
COMMUNITY SCHOOLS

2024	
July	
4-5	4th of July Holiday
16-31	Staff Professional Development (No School)
August	
1-2	Staff Professional Development (No School)
5	First Day of School
14-15	AimsWeb Universal Screener
20-21	iReady Fall Diagnostic
September	
2	Labor Day (No School)
5	Parent-Teacher-Student Conferences 4:00pm-6:00pm
30	Midterm Exams
October	
1-4	Midterm Exams
4	First 9 Weeks Ends
7-11	Fall Break (No School)
November	
5	Election Day (Minimum Day)
11	Veteran's Day (No School)
December	
11-12	AimsWeb
18-20	S1 Final Exams
23-31	Winter Break (No School)
2025	
January	
1-3	Winter Break (No School)
6	Students Return/Quarter 3 Begins
20	Martin Luther King, Jr. Holiday (No School)
February	
13	Parent-Teacher-Student Conferences (4:00pm-6:00pm)
17	President's Day (No School)
March	
4-7	Midterm Exams
10-14	Spring Break (No School)
25	ACT Testing - Junior ACT Administration
April	
14-30	TNReady Testing Begins
18	Spring Break II/Good Friday (No School)
May	
1	AimsWeb
7-8	Spring iReady Benchmark
21-23	Final Exams
23	Last Day of School for Students
26	Memorial Day
June	
9-30	Summer School Program
19	Juneteeth

JULY

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

August

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

September

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

October

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

November

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

December

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

January

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

February

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

March

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

April

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

May

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

No school for students
No school for students & staff
Exams
Orientation/Parent-Teacher Conf.
Special Schedule
Minimum Day/Early Dismissal
Testing (State/Diagnostic)

Rev 19July24

Attachment D: Daily Schedule

2024 - 2025
HIgh School Bell Schedule
A Week

IOTA
COMMUNITY SCHOOLS

Monday	Tuesday	Wednesday	Thursday	Friday
Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)
Advisory 8:00 - 8:45 (45 min)	**Advisory 8:00 - 8:45 (45 min)**	**Advisory 8:00 - 8:45 (45 min)**	**Advisory 8:00 - 8:45 (45 min)**	**Advisory 8:00 - 8:45 (45 min)**
Period A1 8:49 - 9:59 (70 min)	**Period B1 8:49 - 9:59 (70 min)**	**Period A1 8:49 - 9:59 (70 min)**	**Period B1 8:49 - 9:59 (70 min)**	**Period A1 8:49 - 9:59 (70 min)**
Period A2 10:03- 11:13 (70 min)	**Period B2 10:03- 11:13 (70 min)**	**Period A2 10:03- 11:13 (70 min)**	**Period B2 10:03- 11:13 (70 min)**	**Period A2 10:03- 11:13 (70 min)**
Lunch 11:13 - 11:43 (30 min)	Lunch 11:13 - 11:43 (30 min)	Lunch 11:13 - 11:43 (30 min)	Lunch 11:13 - 11:43 (30 min)	Lunch 11:13 - 11:43 (30 min)
Period A3 11:17-11:50	Period B3 11:17-11:50	Period A3 11:17-11:50	Period B3 11:17-11:50	Period A3 11:17-11:50
Period A3 11:17- 12:27 (70 min)	Period B3 11:17- 12:27 (70 min)	Period A3 11:17- 12:27 (70 min)	Period B3 11:17- 12:27 (70 min)	Period A3 11:17- 12:27 (70 min)
Period A3 11:47- 12:57 (70 min)	Period B3 11:47- 12:57 (70 min)	Period A3 11:47- 12:57 (70 min)	Period B3 11:47- 12:57 (70 min)	Period A3 11:47- 12:57 (70 min)
Lunch 11:50 - 12:20 (30 min)	Lunch 11:50 - 12:20 (30 min)	Lunch 11:50 - 12:20 (30 min)	Lunch 11:50 - 12:20 (30 min)	Lunch 11:50 - 12:20 (30 min)
Period A3 12:20-12:57	Period B3 12:20-12:57	Period A3 12:20-12:57	Period B3 12:20-12:57	Period A3 12:20-12:57
Lunch 12: 27- 12:57 (30 min)	Lunch 12: 27- 12:57 (30 min)	Lunch 12: 27- 12:57 (30 min)	Lunch 12: 27- 12:57 (30 min)	Lunch 12: 27- 12:57 (30 min)
Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)
Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)
Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)
Period A5 2:15 -3:25 (70 min)	**Period B5 2:15 -3:25 (70 min)**	**Period A5 2:15 -3:25 (70 min)**	**Period B5 2:15 -3:25 (70 min)**	**Period A5 2:15 -3:25 (70 min)**
Dismissal	Dismissal	Dismissal	Dismissal	Dismissal

2024 - 2025
High School Bell Schedule
B Week

IOTA
COMMUNITY SCHOOLS

Monday	Tuesday	Wednesday	Thursday	Friday
Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)	Breakfast (7:25- 7:55)
Advisory 8:00 - 8:45 (45 min)	**Advisory 8:00 - 8:45 (45 min)**	**Advisory 8:00 - 8:45 (45 min)**	**Advisory 8:00 - 8:45 (45 min)**	**Advisory 8:00 - 8:45 (45 min)**
Period B1 8:49 - 9:59 (70 min)	**Period A1 8:49 - 9:59 (70 min)**	**Period B1 8:49 - 9:59 (70 min)**	**Period A1 8:49 - 9:59 (70 min)**	**Period B1 8:49 - 9:59 (70 min)**
Period B2 10:03- 11:13 (70 min)	**Period A2 10:03- 11:13 (70 min)**	**Period B2 10:03- 11:13 (70 min)**	**Period A2 10:03- 11:13 (70 min)**	**Period B2 10:03- 11:13 (70 min)**
Lunch 11:13 - 11:43 (30 min)	Period B3 11:17-11:50	Period B3 11:17- 12:27 (70 min)	Lunch 11:13 - 11:43 (30 min)	Period A3 11:17-11:50	Period A3 11:17- 12:27 (70 min)	Lunch 11:13 - 11:43 (30 min)	Period B3 11:17-11:50	Period B3 11:17- 12:27 (70 min)	Lunch 11:13 - 11:43 (30 min)	Period A3 11:17-11:50	Period A3 11:17- 12:27 (70 min)	Lunch 11:13 - 11:43 (30 min)	Period B3 11:17-11:50	Period B3 11:17- 12:27 (70 min)
Period B3 11:47- 12:57 (70 min)	Lunch 11:50 - 12:20 (30 min) Period B3 12:20-12:57	Lunch 12: 27- 12:57 (30 min)	Period A3 11:47- 12:57 (70 min)	Lunch 11:50 - 12:20 (30 min) Period A3 12:20-12:57	Lunch 12: 27- 12:57 (30 min)	Period B3 11:47- 12:57 (70 min)	Lunch 11:50 - 12:20 (30 min) Period B3 12:20-12:57	Lunch 12: 27- 12:57 (30 min)	Period A3 11:47- 12:57 (70 min)	Lunch 11:50 - 12:20 (30 min) Period A3 12:20-12:57	Lunch 12: 27- 12:57 (30 min)	Period B3 11:47- 12:57 (70 min)	Lunch 11:50 - 12:20 (30 min) Period B3 12:20-12:57	Lunch 12: 27- 12:57 (30 min)
Period B4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period A4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)	Period B4 1:01 - 2:11 (70 min)
Period B5 2:15 -3:25 (70 min)	**Period A5 2:15 -3:25 (70 min)**	**Period B5 2:15 -3:25 (70 min)**	**Period A5 2:15 -3:25 (70 min)**	**Period B5 2:15 -3:25 (70 min)**
Dismissal	Dismissal	Dismissal	Dismissal	Dismissal

Attachment E: Additional Program Plans

IOTA
COMMUNITY SCHOOLS





AFTER SCHOOL PROGRAM

FIRST DAY FOR THE AFTER-SCHOOL PROGRAM
SEPTEMBER 3, 2024

WE OFFER :

- Barbering
- Cosmetology
- Art design
- Fitness
- PickleBall
- Cooking
- Mentoring
- Spanish Club
- Content Creators
- and much more

Join Now!

WOODDALE MIDDLE SCHOOL
KIRBY MIDDLE SCHOOL
HILLCREST HIGH SCHOOL
BLUFF CITY HIGH SCHOOL

COSOYCI EST. 2023
CUT ONE SCHOOL ONE YOUTH CRIME INTERVENTION, INC

IOTA
COMMUNITY SCHOOLS

AFTER SCHOOL *Barbering*

Cut One School One
Youth Crime Intervention, Inc
in collaboration with
Iota School District
Is fighting crime with clippers
and providing the youth with:



- **Skills Training**
- **Mentoring**
- **Intensive Learning**



Sign-up Now


HIGH SCHOOL
BRAIDING
BOOT CAMP
CCTE
SIGN UP!
in December
KITS will be Provided!
Start Date:
January 6, 2025
4:00-6:00pm
Must be 14 years old
Earn a Industry Certification
Taught by a licensed cosmotologist
Must sign up for after school program
16 Hour TN
Health, Hygiene, & Sanitation
Training
IOTA Community Schools | Division of CTE



AFTER SCHOOL PROGRAM

MUST SIGN UP IN DECEMBER

Hillcrest

BRAIDING ETC

STARTING JAN 6

HILLCREST HIGH SCHOOL

JOIN NOW

Class Offered:

- Braiding

TUTORING: 3:35-4:15
ENRICHMENT CLUB: 4:15-6:00

CAFETERIA

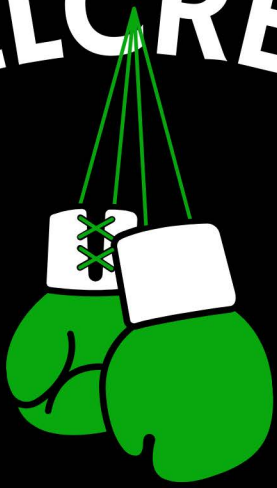
Gain 18 hours Braiding Certificate

MUST ATTEND TUTORING

MUST!

HILLCREST

ESTD 2024



BOXING

Mon - Wed @ 4:15

MUST ATTEND TUTORING

Family

YOU'RE INVITED TO

CHRISTMAS BASH



18 DECEMBER, 2024

3:25 PM - 6:00 PM

HILLCREST HIGH SCHOOL
AFTER SCHOOL PROGRAM

Attachment F: Student Handbook and Required Forms

IOTA
COMMUNITY SCHOOLS

2024-2025
Student and Family Policy Manual

Table of Contents

Table of Contents	2
Purpose	3
Charter Commission Student Handbook Addendum	6
A.3.0 Grading Scale	7
A 7.0 High School Promotion and Graduation	9
A.9.0 Testing Programs & Required Assessments	17
B.1.0 Excused and Unexcused Absences	19
B.2.0 Make Up Work	21
B.3.0 Reporting an Absence	22
B.4.0 Early Dismissal	23
B.5.0 Tardies	24
B.6.0 Truancy	25
B.7.0 Student Attendance Review Team (SART)	26
D.2.0 Discipline Matrix	28
D.7.0 Discipline for Students with Disability	43
F.4.0 Physical Examinations	47
H.2.0 Communicable & Infectious Disease	48
H.12.0 Student Wellness & Health Services	50
I.2.0 Parent & Family Engagement	53
J.1.0 Reporting Crimes	59
J.2.0 Banned Substances	63
J.6.0 Confidentiality Policy	65
J.14.0 Title IX and Sexual Harassment	66
K.1.0 FERPA & Tennessee Law Public Records	73
K.2.0 Annual Notification	81
K.3.0 Parent Access	83
K.4.0 Amendment	84
K.5.0 Confidentiality	85
K.6.0 Directory Information	88
K.7.0 Research Request	90
K.8.0 School Surveys	92
L.14.0 Transportation of Students	95
L.15.0 Uniform Complaints Procedures	99

Purpose

The policies set forth in the IOTA Community Schools ("IOTA" or "IOTA Community Schools") Student and Family Handbook ("Handbook") are intended to inform families of students enrolled at IOTA of the policies and procedures that guide daily operations at IOTA Community Schools.

The Manual includes student policies that are intended to be user-friendly and provide insight into IOTA's culture, policies, and philosophies. Every situation is unique; and individual circumstances often require individual solutions. As a result, this Handbook provides guidelines and is not a contract. This Handbook reflects IOTA's student policies at the time each policy was last revised.

IOTA Community Schools currently operates schools authorized by the Achievement School District (ASD) and the Tennessee Public Charter School Commission (TPCSC). Most policies apply to all schools within our network. There are, however, some slight variances between our two authorizers. Please carefully review all policies, especially those pertaining to enrollment and discipline.

Achievement School District (ASD) Authorized Schools :
Hillcrest High School
Kirby Middle School
Wooddale Middle School

Tennessee Public Charter School Commission (TPCSC) Authorized Schools:
Bluff City High School

AUTHORIZER CONTACT INFORMATION:

Achievement School District (ASD) Terrine A. Momodu - ASD Executive Assistant 615-964-3335	Tennessee Public Charter School Commission (615) 532-6245 tn.gov/tn-public-charter-school-commission.html

Vision

IOTA Community Schools is relentlessly pursuing excellence, guided by fostering relationships, accountability, determination, and justice.

Mission

IOTA Community Schools exists to create access to comprehensive opportunities as we embrace each student and prepare them for life through innovative and transformative academics while building sustainable pathways to economic growth.

Notice of Non-discrimination

IOTA maintains a strict policy prohibiting unlawful harassment, discrimination, and retaliation against employees, applicants for employment, individuals providing services in the workplace pursuant to a contract, unpaid interns or volunteers based on any legally-recognized basis, including, but not limited to, their actual or perceived race, religious creed (including religious dress or grooming practices), color, national origin or ancestry (including native language spoken), physical or mental disability (including HIV or AIDS), medical condition (including cancer or genetic characteristics), genetic information, marital status (including registered domestic partnership status), sex (including pregnancy, childbirth, lactation and related medical conditions), gender (including gender identity and expression), parental status, age (forty (40) and over), sexual orientation, Civil Air Patrol status, military and veteran status, citizenship, immigration status or any other consideration protected by federal, state or local law. All such unlawful discrimination, harassment, and retaliation is prohibited.

This policy applies to all persons involved in our operations, including employees/co-workers, supervisors, managers, temporary or seasonal workers, unpaid interns, individuals in apprenticeship programs, agents, clients, vendors/independent contractors, volunteers, students, parents, or any other third party interacting with the IOTA ("third parties") and prohibits harassing, discriminatory, and retaliatory conduct by any employee or third party of IOTA, including nonsupervisory employees, supervisors and managers. If such unlawful discrimination, harassment, and/or retaliation occurs on the

IOTA's premises or is directed toward an employee or a third party interacting with IOTA, the procedures in this policy should be followed.

Bluff City High school is a charter school authorized by the Tennessee Public Charter School Commission, which serves as the overseeing school district. This document provides important contact information for the school district as well as a link to school district resources and information for parents and students.

General Contact Information:

Tennessee Public Charter School

Commission 500 James Robertson

Parkway, 8th Floor Nashville, TN 37243

Main Phone: (615) 532-6245
Email: **Charter.Commission@tn.gov**
Website: https://www.tn.gov/tn-public-charter-school-commission.html

The Tennessee Public Charter School Commission has school district policies and procedures that apply to all of its schools. These policies and procedures, along with additional information about the school district and its schools are located on its website.

Tennessee Public Charter School Commission District Staff:

Executive Director: Tess Stovall (Tess.Stovall@tn.gov)
General Counsel: Ashley Thomas (Ashley.Thomas2@tn.gov)
Director of External Affairs: Hayden Pendergrass (Hayden.Pendergrass@tn.gov)
Director of Finance and Operations: Melanie Harrell (Melanie.Harrell@tn.gov)
Director of School Programs and Supports: Nate Parker (Nate.Parker@tn.gov)
Exceptional Education Coordinator: Katie Bridges (Katie.Bridges@tn.gov)
District Migrant, Homeless, Foster Care Liaison: Claire Seguin (Claire.Seguin@tn.gov)

[3] A translated version of the Student Handbook Addendum is available from the Charter Commission and will be provided to schools as a separate document.

Section:	IOTA Community Schools		
Academics	Descriptor Term: **A.3.0 Grading Scale**	Descriptor Code: **A 3.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

Purpose: The purpose of the IOTA grading policy is to ensure that student grades are calculated in a consistent way across all campuses. Additionally, it seeks to establish a uniform makeup policy across classrooms and campuses.

Grading Scale

Letter Grade	Percentage
A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	0 - 59*

***See Zero Policy below

Note: RTI/Intervention and ESL classes may utilize different categories and weights (communicated by Director of Teaching and Learning or ESL Coord. & consistent across IOTA.

Absent Work Policy: Absent work includes all assignments a student missed due to any absence from school. This includes field trips and discipline-related absences such as out-of-school suspension.

Every effort should be made by the teacher and student to complete makeup assignments in a period of time equal to the student's absence. For example, if a student was absent from class for two days, they should make up assignments within two days. Students are responsible for obtaining makeup work at a time that does not

interrupt classroom instruction or procedures. Students could be awarded full credit for these assignments.

Summative assessments should be made up under the close supervision of the teacher or designated staff member. Students may earn full credit on makeup summative assessments, even if completed beyond the recommended time frame for absent work.

Students who fail to complete makeup assignments within 10 school days of their return are subject to the stipulations of the makeup work policy below.

Makeup Work Policy: Makeup assignments include work that students did not complete or submit while in school OR if a student was absent and did not make up the assignments within the period of time defined in the Absent Work Policy above.

Makeup assignments in the formative and homework categories which are not made up within 10 school days, can be completed, but with a maximum grade of 75%.

Participation grades may be made up by completing a similar assignment that addresses the same skills and standards as the missed activity, with a maximum grade of 75%.

Zero Policy:

- If a student's score is less than 50% at the end of a grading period, then a score of 50 shall be entered into the gradebook as the final grade.
- If a student did not complete the assignment, a score of 0 and the designation of 'missing' shall be recorded at the time the assignment is initially graded, and parents should be contacted.
- For special education and/or ESL students *with modified grading in their IEP/ILP,* the minimum score from their modified grading scale shall be entered into the gradebook at the time the assignment is initially graded.

Each course is worth 0.5 credits per semester. Students must retake courses they fail during summer school, during the next school year, or during after-school credit-recovery. Students who fail to accumulate 24 credits may be offered a fifth year of high school at the discretion of the principal.

Credits to promote from one grade level to another are based on the completion of core classes:

GRADE	REQUIRED CREDITS TO ENTER GRADE
10th Grade	6 Credits
11th Grade	12 Credits
12th Grade	18 Credits

HIGH SCHOOL GRADUATION REQUIREMENTS:

To ensure that students are qualified for entrance into college, they must earn 24 credits to graduate. Graduation requirements and additional elective offerings are outlined in the table below.

DEPARTMENT	REQUIRED CREDITS	COURSES OFFERED BY DEPARTMENT
English	4 Credits	• Academic English Essentials Advisory Seminar 9-11 Advisory Senior • Capstone 12 African American Literature Composition English 9* • English 10* English 11* • English 12 OR Advanced Placement Language* Expository Reading & Writing Course Journalism • Literacy Enrichment Literacy • Intervention
Fine Arts	1 Credit	• Art 1-4 • Band 1-4 • Chorus 1-2 • Drama 1-2

DEPARTMENT	REQUIRED CREDITS	COURSES OFFERED BY DEPARTMENT
History	3.5 Credits	• Government OR AP US Government and Politics* Economics* • Personal Finance* (0.5 credits) • US History & Geography OR Advanced Placement US History* World History & Geography* • ***Pass US Civics Test**
Math	4 Credits	• Algebra 1* Algebra 2* Bridge Math • Calculus: Advanced Placement Calculus: Dual Credit Geometry* Integrated Math • Math Support
Physical Education	1.5 Credits	Physical Education* (0.5 credits) Lifetime Wellness*
Science	4 Credits	• Anatomy & Physiology OR Biology: Advanced Placement Biology* • Chemistry* • Physics
World Languages	2 Credits	• Spanish 1* • Spanish 2* • Spanish 3 • Spanish 4: Advanced Placement
Electives	4 Credits	In addition to the required courses (*) denoted above, students must select 5 additional elective courses. Three credits must fall into one approved elective focus category.

Total 24 credits

** Denotes specific courses required for graduation.*

GRADUATING WITH DISTINCTION (HIGH SCHOOL)

Students who score at or above all the subject area readiness benchmarks on the ACT or equivalent score on the SAT will graduate with state honors.

Students shall be recognized as graduating with district distinction if they have met the graduation requirements, have obtained an overall grade point average of at least a 3.0 or higher on a 4.0 scale, and have earned an industry certification in his or her career interest category or a regionally-recognized industry certification.

A student who earns a composite score of nineteen (19) or higher on the ACT, or an equivalent score on the SAT, and earns a capstone industry certification as promoted by the Department of Education, shall be recognized as a Tennessee Tri-Star Scholar upon graduation from high school. The public high school shall recognize the student's achievement at the graduation ceremony by placing an appropriate designation on the student's diploma, or other credential, or by providing a ribbon or cord to be worn with graduation regalia. The student shall be noted as a Tennessee Tri-Star Scholar in the school's graduation program.

Students will be recognized as graduating with “state distinction” by attaining a B or better average and completing one (1) of the following:

- Earn a national and/or state recognized industry certification;
- Participate in at least one (1) of the Governor’s Schools;
- Participate in one (1) of the state’s ALL State musical organizations
- Earn statewide recognition or award at a skill- or knowledge-based state tournament, convention, or competition hosted by a statewide student organization, and/or qualify for national recognition by a national student organization;
- Be selected as a National Merit Finalist or Semi-Finalist;
- Attain a score of thirty-one (31) or higher composite score on the ACT or SAT equivalent;
- Attain a score of three (3) or higher on at least two advanced placement exams;
- Successfully complete the International Baccalaureate Diploma Programme; or
- Earn twelve (12) or more semester hours of postsecondary credit.

IOTA shall recognize students who have attained a high level of proficiency in speaking, reading, and writing in one (1) or more languages in addition to English with a Seal of Biliteracy. Students receiving this recognition shall meet the following criteria:

- Complete all English language arts (ELA) requirements for graduation with an overall grade point average of 3.0 or higher in those classes;

- Demonstrate English proficiency through one (1) of the following:
    - Score at the on-track or mastered level on each ELA end-of-course assessment taken;
    - Score three (3) or higher on an Advanced Placement English Language or English Literature exam; B1 or higher on a Cambridge International English exam; or four
- or higher on an International Baccalaureate English exam;
    - Score 22 or higher on the ACT Reading subtest or 480 or higher on the SAT evidence-based reading and writing subtest; or
    - Score 4.5 or higher on the WIDA Access, if the student is an English learner; and
- Demonstrate proficiency in a world language through one (1) of the following:
    - Score Intermediate-Mid or higher in all three (3) communication modes (interpersonal, interpretive, and presentational) on a world language proficiency assessment recognized by the American Council on the Teaching of Foreign Languages (ACTFL);
    - Score three (3) or higher on an Advanced Placement world language exam; B1 or higher on a Cambridge International world language exam; or four (4) or higher on an International Baccalaureate world language exam;
    - Score at the Intermediate level or higher on the Sign Language Proficiency Interview (SLPI: ASL);
    - Pass a foreign government's approved non-English language exam, or score at a level comparable to Intermediate-mid or higher on the ACTFL proficiency scale on another country's secondary level standardized exam in the country's non- English native language; or
    - Score at a level comparable to Intermediate-Mid or higher on the ACTFL proficiency scale on an LEA developed alternate model. Alternate models may only be used if the identified world language does not have an associated nationally recognized assessment and must address communication, cultures, connections, comparisons, and communities.

Each school shall document and track students' progress toward the Seal of Biliteracy. Each local board shall affix an appropriate insignia to the diploma of the qualifying student indicating that the student has been awarded a Tennessee Seal of Biliteracy.

Students who voluntarily complete at least ten (10) hours of community service each semester the student is in attendance at a public high school shall be recognized at their graduation ceremony.

Students graduating with a gold or platinum medal on National Career Readiness Certificate (WorkKeys) shall be recognized at their graduation ceremony.

Students graduating with a district-developed work ethic distinction shall be recognized at their graduation ceremony.

Graduating with Local Honors.

Students shall be recognized as graduating with local honors by meeting all state and IOTA graduation requirements and each of the following:

- Attain a GPA of 3.5 or higher;
- Attain a score of 21 or higher on the ACT (or SAT equivalent);
- Successfully complete two (2) or more Advanced Placement (AP) or Statewide Dual Credit (SDC) courses (including sitting for the AP or SDC exam) with a grade of C or better.

CREDIT DENIAL/RETENTION

A copy of a student's promotion plan shall be provided to his or her parent or legal guardian, and the school shall offer to parents or legal guardians the opportunity for a parent-teacher conference to discuss the promotion plan.

A student who demonstrates sufficient academic progress with the strategies included in his or her promotion plan during the school year shall be promoted to the next grade level and shall be enrolled in a summer reading or learning program, if available.

If a retention decision has been made, the school shall develop an individualized academic remediation plan for the retained student prior to the start of the next school year. The academic remediation plan shall be developed in coordination with the student's teachers and may also include input from the student's parents, school counselor(s), or other appropriate school personnel. The academic remediation plan shall be designed to help the retained student attain and demonstrate learning proficiency and shall include at least one (1) of the following strategies:

1. Adjustment to the current instructional strategies or materials;
2. Additional instructional time;
3. Individual tutoring outside of school hours;
4. Modification to the student's classroom assignment to ensure that student receives instruction from a teacher with a level of overall effectiveness of above expectations (level 4) or significantly above expectations (level 5); or
5. Attendance or truancy interventions.

A copy of the academic remediation plan shall be provided to the student's parent or guardian within ten (10) days of development of such plan. A student shall not be retained more than once in any grade.

Retention shall not:

- Be used without an academic remediation plan that includes strategies and enhancements that are different from the previous year;
- Be used as a punitive or disciplinary measure;
- Be used solely on English language proficiency for students who are identified as English learners; or
- Be based solely on a student's social and emotional health.

The progress of a retained student shall be closely monitored and reported to parents a minimum of three (3) times during the school year of retention.

The Executive Director or designee shall keep an annual record of each student who is retained.

RETENTION APPEALS

Each authorized charter school shall establish a retention hearing team which shall conduct appeals for students who have been retained. Each authorized charter school shall develop a policy outlining the processes and procedures for its retention team hearings which shall include the following minimum requirements:

1. Governing board members shall not serve on the retention hearing team.
2. The Executive Director shall appoint a chairman of the retention hearing team. The chairman shall perform the following duties:
    a. Set the time, place, and date for each hearing;
    b. Maintain order and structure during each hearing; and
    c. Prepare, sign, and disseminate the minutes of each meeting.
3. An audio record of the proceedings shall be made by the retention hearing team and will be made available to the student upon request.
4. The student shall have the right to legal representation, at the parent's expense. The school administrators are to be notified, in writing, at least five (5) school days prior to the hearing if the student is to be represented by legal counsel.
5. The authorized charter school shall inform, in writing, the student and parent or guardian that the retention may be appealed within five (5) school days of notification of the retention and provide the student and parent or guardian with a copy of the appeal policy/procedures. Upon receiving notification of the request to appeal the retention decision, the retention hearing team shall provide written notification to the student and parent or guardian, and any other appropriate person of the time, place, and date of the hearing in a language that the parent and student understand. The hearing shall be held no later than ten (10) school days after the retention notice. The retention hearing team shall make a decision within ten (10) days of the appeals hearing.
6. Within five (5) school days of the retention hearing team rendering a decision, the student, parent or guardian, principal, principal-teacher or

assistant principal may request a review by the governing board, and the governing board shall review the record. Following the review, the governing board may grant or deny the request for a hearing or affirm or overturn the decision of the retention hearing team with or without a hearing. The notice of the hearing shall include a statement that, unless the student, parent or guardian requests an open hearing

a. in writing within five (5) school days of receipt of the notice, the hearing shall be closed to the public. The governing board shall render a decision within ten (10) business days. The decision of the governing board shall be final.

COURSE ACCESS PROGRAM

Students and parent(s)/guardian(s) have the right to appeal any denial of a course access course enrollment. All appeals shall be submitted in writing to the IOTA Public Schools Tennessee governing board within ten (10) school days of a denial.

After a timely appeal is submitted, the IOTA governing board will provide written notification to the student and parent(s)/guardian(s) of the time, place, and date of the hearing. The hearing shall be held no later than ten (10) school days after the appeal is submitted. At the hearing, the IOTA governing board shall determine whether there was an error in denying the student the ability to participate in the course access program. The decision of the governing board shall be final.

Participation in the appeals process shall not in any way affect the student's status, grades, or work assignments.

Section:	IOTA Community Schools		
Academic Policy	Descriptor Term: **A.9.0 Testing Programs & Required Assessments**	Descriptor Code: **A.9.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

TESTING PROGRAMS

Each school shall provide for a school-wide testing program, including any district or IOTA-required assessments. State-mandated student testing programs shall be undertaken in accordance with procedures published by the Tennessee Department of Education. Any test directly concerned with measuring student ability or achievement through individual or group psychological or sociometric tests shall not be administered by or with the knowledge of any employee of the system without first obtaining written consent of the parents or guardians.

Other tests may be administered as necessary as determined and approved by the school or as requested by students, teachers or parents when approved by the principal. Results of all group tests shall be recorded on the student's permanent record and shall be made available to parents and appropriate personnel in accordance with established procedures.

Except for situations where the Tennessee General Assembly has specifically provided the right to opt out in the law, such as the family life curriculum, parents and/or students may not opt out of state mandated content or instructional programs, including assessments. Students shall take a series of assessments as outlined in the table below.

Assessment	Grade	Description
ACCESS	6 -12	TDOE Requirement: Assessment of English proficiency for students who are English Language Learners
ACT	6 -12	TDOE Requirement: A national college-readiness exam that measures high school achievement and is used in the college admissions process.

Civics Assessment	11	TDOE Requirement: The state requires all students to pass a Civics assessment to complete high school graduation requirements.
EOC Biology	6, 7 & 8	TDOE Requirement: A summative assessment of student achievement on course-specific TN learning standards.
EOC Chemistry	6, 7 & 8	TDOE Requirement: A summative assessment of student achievement on course-specific TN learning standards.
Lexile Assessment	6 -12	District Requirement: A test to monitor progress of student reading growth.
MSAA & Portfolio (Students with Severe Cognitive Disabilities)	11	TDOE Requirement: An assessment of Reading, Math, and Science relative to TN learning standards for students whose disabilities prevent them from accessing standard summative achievement tests.
TCAP Science	6, 7, 8	TDOE Requirement: A summative assessment of student achievement on course-specific TN learning standards.
TCAP Social Studies	6 -8	TDOE Requirement: A summative assessment of student achievement on course-specific TN learning standards.
TNReady English 1, 2 & 3	9, 10, 11, or 12	TDOE Requirement: A summative assessment of student achievement on grade-level TN learning standards.
TNReady US History	11	TDOE Requirement: A summative assessment of student achievement on course-specific TN learning standards.
TNReady Math	6 -12	TDOE Requirement: A summative assessment of student achievement on grade-level TN learning standards.
TNReady Reading	6 -8	TDOE Requirement: A summative assessment of student achievement on grade-level TN learning standards.

Section:	IOTA Community Schools		
Attendance Policy	Descriptor Term: **B.1.0 Excused and Unexcused Absences**	Descriptor Code: **B.1.0**	Issued: **/**
		Reviewed: **/**	Revised:

Tennessee law requires that all children between the ages of six (6) and seventeen (17) attend school. At IOTA, attendance is also mandatory for students who have been remanded to attend alternative education programs. Attendance is a key factor in student achievement; therefore, students are expected to be present and on-time each day that school is in session. Students and parents/guardians are responsible for ensuring regular school attendance. Unexcused absences are prohibited by law and policy. Schools shall provide documentation of enrollment status upon request for students applying for new or reinstatement of driver's permit or license. IOTA shall notify the Department of Safety whenever a student with a driver's permit or license withdraws from school.

IOTA will notify parents/guardians when students are absent or excessively tardy, provide opportunities to restore the student's attendance, and offer access to resources to address truancy challenges.

EXCUSED AND UNEXCUSED ABSENCES

Absences shall be classified as either excused or unexcused as determined by the principal or designee.

Excused absences shall include:

1. Personal illness;
2. Illness of immediate family member;
3. Death in the family;
4. Summons, subpoena, or court order;
5. School sponsored or school endorse activities;
6. Religious observances;
7. College visits;
8. Pregnancy;
9. Extreme weather conditions;
10. One-day absence when the parent/guardian is deployed for military service and one-day absence when the parent/guardian returns from military service;
11. Participation in an activity or program sponsored by 4-H; or
12. Circumstances, which in the judgment of the principal, create emergencies over which the student has no control.

13. Board of Directors meeting attendance

Principals shall also allow up to ten (10) excused cumulative absences per year for students to visit a parent or guardian during a deployment cycle. The student is required to provide documentation to the school as proof of his/her parent's/guardian's deployment. Students shall be permitted to make up schoolwork during these absences.

More than ten (10) consecutive or fifteen (15) total reported unexcused absences by a student during any semester renders a student ineligible to retain a driver's permit or license, or to obtain such if of age. In order to qualify for reclaiming a driver's permit or license, the student must make a passing grade in at least three (3) full unit subjects or their equivalency at the conclusion of a subsequent grading period.

Student attendance records shall be given the same level of confidentiality as other student records. Only authorized school officials with legitimate educational purposes may have access to student information without the consent of the student or parent/guardian.

Section:	IOTA Community Schools		
Attendance Policy	Descriptor Term: **B.2.0 Make Up Work**	Descriptor Code: **B.2.0**	Issued: **/**
		Reviewed: **/**	Revised:

Students who receive an excused absence are not excused from the material covered in class. Students must request make up work and will be allowed one (1) day for each day they are absent.

Students with an unexcused absence due to reasons other than suspensions will be provided the opportunity to make up missed work for up to five (5) unexcused absences.

Students with Unexcused Absences Due to First Time Suspensions

Students receiving their first suspension in a school year may be permitted to complete and receive credit on make-up work for their assignments by performing pre-approved community service. This option will be available only to students serving their first suspension in a school year, provided that the following process is followed:

1. When the student is readmitted, the Principal or his/her designee will meet with the student to agree upon the community service to be completed.
2. The Principal or his/her designee will keep a record of the student's community service documentation.
3. The Principal or his/her designee will notify the teachers of the student when the student has completed the community service.
4. At that time, the teacher and student will develop a plan for the student to complete and have counted as a grade his make-up work. Make-up work will be completed in a timely manner, directed by the teacher and in accordance with the school's general make-up work procedure.

All students seeking to make up work must request it no later than two (2) days after the student returns to school.

Section:	IOTA Community Schools		
Attendance Policy	Descriptor Term: **B.3.0 Reporting an Absence**	Descriptor Code: **B.3.0**	Issued: **/**
		Reviewed: **/**	Revised:

The parent or guardian must notify the school office by 9:00 am each day that the student is absent. If the parent/guardian does not make the call by 9:00 am, the school will notify home in an effort to find out if the student has an excused absence.

PROCEDURE FOR RETURNING TO SCHOOL AFTER AN ABSENCE: A student who does not receive approval from the school for an excused absence must submit documentation from a parent or guardian or other appropriate person describing the excused absence immediately upon the student's return to school or no later than three (3) days after the absence was taken. If no documentation justifying the absence as excusable is submitted within the three-day period, then absence will become an unexcused absence. The school is required to keep on file a note signed by a parent/guardian for every student absence. The note must be legible and written in ink. A valid note should contain:

- Full name of the student
- Date(s) or time of absence
- Specific reason for absence
- Telephone numbers where both parents/guardians may be reached (home and work)
- Signature of parent or guardian

Section:	IOTA Community Schools		
Attendance Policy	Descriptor Term: **B.4.0 Early Dismissal**	Descriptor Code: **B.4.0**	Issued: **/**
		Reviewed: **/**	Revised:

After their arrival on campus in the morning, students may NOT leave campus until dismissal time. Students leaving campus without permission are considered truant. If a student requests an early dismissal (for example, if a parent/guardian is picking him/her up for a doctor's appointment), the parent/guardian reports to the office to sign out the student.

The school may deny an early dismissal request if it falls within the final 60 minutes of the school day.

Section:	IOTA Community Schools		
Attendance Policy	Descriptor Term: **B.5.0 Tardies**	Descriptor Code: **B.5.0**	Issued: **/**
		Reviewed: **/**	Revised:

A student is considered tardy if he/she is not in the appropriate seat when the bell rings signaling the start of class. If a student arrives late to school, he/she must obtain a late slip from the school office. Any tardiness of more than 30 minutes for any class is considered an unexcused absence. Excessive tardies will result in disciplinary action.

TARDIES BETWEEN CLASSES: Students have an allotted time to travel from one classroom to another. Students who take longer than that time will receive an unexcused tardy from the teacher.

Section:	IOTA Community Schools		
Attendance Policy	Descriptor Term: **B.6.0 Truancy**	Descriptor Code: **B.6.0**	Issued: **/**
		Reviewed: **/**	Revised:

If a student is absent without an excuse, schools may implement varying interim parent communications and school-based interventions to encourage regular school attendance. Once a student accumulates 10 unexcused absences in a single school year, s/he is considered a "truant" and his or her attendance record will be reported to the district and to the TN Department of Education. Each successive accumulation of five (5) unexcused absences shall also be reported.

If a parent or legal guardian fails to take appropriate action within three (3) days of truancy notification, the case may be referred to Juvenile Court, the District Attorney's Office, and/or the Department of Children's Services for appropriate legal action. Referrals to local law enforcement may go to court for Educational Neglect and result in fines and court-ordered programs.

Any student under age 18 is considered a dropout if he or she is absent ten (10) consecutive days or fifteen (15) unexcused absences in a single semester and system policies and procedures on truancy have been followed.

The Student Attendance Review Team (SART) aims to work with families to ensure that students comply with compulsory education laws. SART is both a prevention and intervention tool that can be utilized to address truancies, excessive tardies, and excessive absences. The SART's duties include:
Reviewing school-wide attendance data

- Creating prevention strategies to encourage consistent student attendance
- Identifying students struggling to meet attendance expectations
- Creating intervention plans for struggling students
- Monitoring progress of students on contracts
- Determining consequences for excessive absences, up to and including, loss of course credit or referral to the judicial system

SART MEMBERS: The SART consists of the Principal and designated classified and certified staff members. The student and parent/guardian experiencing attendance issues are encouraged to participate in the SART process. Members shall be trained and shall understand the confidential nature of the SART when dealing student names and identifying information. Members should meet on a regular basis to execute the duties defined above. In addition, the SART should convene as required when a student has accumulated an excessive amount of absences or truancies.

Absences	Totals by Semester	Contact	Interventions/Consequences
Phase 1	3 Absences	Send Warning Letter	• Parent phone call • After school detention
Phase 2	5 Absences	Send 5 Day Notification Letter	• Parent conference • Create Attendance Intervention plan • Develop or Refine Attendance Contract • Individualized assessment by a school employee of the reasons the student has been absent from school

Absences	Totals by Semester	Contact	Interventions/Consequences
			• Potential referral of the child to counseling, community-based services or other in-school or out-of-school services
Phase 3	10 Absences	Send 10 Day Notification Letter Certified Mail	• Attendance Hearing with Admin • Refine Attendance Contract • Potential requirement to participate in school-based community service, school- based restorative justice program, Saturday or after school course, or referral to school-based teen court.
Phase 4	20 Absences	Send 20 Day Notification Letter Certified Mail	• Attendance Contract Reviewed • Potential Loss of Course Credit • Potential Referral to Shelby County Juvenile Court

INACTIVE STATUS: After three days of consecutive absence, the SART process will begin (see truancy matrix). After 10 days of consecutive absence with no response to phone calls or certified letters, or the SART process, a student will be placed on inactive status, withdrawn for school, and records will reflect that the student voluntarily withdrew from school. Students who are inactive are no longer part of the school's enrollment count. Any student who becomes inactive will be returned to active status once he/she returns to school and will be placed on the waiting list if applicable. A meeting of the SART will be convened immediately.

LEGAL INTERVENTIONS: The SART reserves the right to involve the judicial system in cases of excessive absences, excessive tardies and habitual truancy.

APPEALS: Disputes over whether an absence is excused or unexcused shall be decided by the principal (or designee). After meeting with the parent/guardian, the principal will send the parent/guardian a letter confirming his or her decision and ensure that the student's attendance record is adjusted accordingly. The principal's decision can be appealed to the Executive Director or designee, as specified in the principal's decision confirmation letter.

Section:	IOTA Community Schools		
Code of Conduct	Descriptor Term: **D.2.0 Discipline Matrix**	Descriptor Code: **D.2.0**	Issued: **/**
		Reviewed: **/**	Revised: **6/24**

The behavior code addresses the language used by students, respect for all school employees, fighting, threats, bullying, harassment, weapons on school property or at school functions, damage to the property of person or others, misuse or destruction of school property, drug or alcohol abuse, the sale or distribution of drugs or alcohol, student conduct on school property, conduct in classes, and conduct on school buses. A teacher, principal, school employee or school bus driver may use reasonable force in in compliance with Tennessee law to enforce discipline and protect students.[1] [2]

In accordance with state law,1 a teacher, principal, or school employee may use a "physical holding restraint" defined as the use of body contact to restrict a student's freedom of movement or normal access to the student's body, only in the following circumstances: holding of a student in order to calm or comfort in the absence of an emergency; the minimum contact necessary to physically escort a student from one area to another in the absence of an emergency; assisting a student in completing a task or response if the student does not resist or if the resistance is of minimal intensity or duration; or blocking a student's exit or elopement through the physical placement of school personnel in front of the student.

When students are disruptive or act inappropriately, school staff and principals are expected to respond logically, appropriately, and consistently to provide a safe orderly school environment for all students. IOTA Community Schools Discipline Guidelines describe five levels of behavior, increasing in seriousness from a Level 1 Behavior to a Level 5 Behavior (see chart below). The IOTA Student Support Guidelines will be utilized in

[1] T.C.A. § 49-10-1303 through § 49-10-1305.
[2] T.C.A. § 49-6-4107.

addressing discipline consequences. The use of Restorative Practices shall be used to the greatest extent practicable in schools where the training has been completed.

The IOTA Discipline Guidelines also include levels of possible responses to inappropriate behavior (Response A through E). Each behavior is assigned to one or more of these levels of response. Principals and school staff should use the levels suggested for each behavior. If a behavior is assigned to two or more levels of response, the lowest level of intervention should generally be used first. Behaviors are defined in the IOTA Behavior Definitions Table attached to this policy.

When choosing a higher-level response within the range of possible responses, an administrator should consider:

- the student's age, health, disability, decision-making ability and prior discipline history;
- the student's willingness to repair the harm;
- the seriousness of the act;
- the potential to cause harm or the harm caused, including any injuries caused;
- the extent of actual disruption to the learning environment; and
- whether the act was intentional, knowing, or reckless.

The administration will document in the discipline referral the reasons for using the selected response. In each case, IOTA administrators and staff will apply consequences to minimize the amount of instructional time lost and provide a safe and orderly learning environment. It is the duty of school principals to administer and implement the school behavior and discipline code.

Principals and school faculty shall use these guidelines for responses to behavior. Responses and interventions are at the discretion of the school principals. Suspension is required if the behavior is a Level 5, Zero-Tolerance Offense. Administrators may consider an extended suspension (suspension over 45 days) when a student's behavior or culmination of behaviors pose an on-going safety concern to the school, staff, and/or

students. Administrators must receive approval from the Executive Director, or his or her designee, prior to an extended suspension assignment.

Behaviors	Intervention Response	Suspension Out of School (under 10 days)	Extended Suspension Out of School (over 10 days)
Level 1 Behaviors	A	No	No
Dress Code Violation	A	No	No
Vehicle Violation	A	No	No
Tardy to School	A	No	No
Tardy to Class	A	No	No
Public Display of Affection (PDA)	A	No	No
Level 2 Behaviors			
Repeated violations of a pattern of Level 1, with evidence of implemented intervention (See mandatory interventions)	A,B	No	No
Skipping Class	A,B	No	No
Profanity/Abusive Language in School	A,B	No	No
Unauthorized Area	A,B	No	No
Failure to Serve Detention	A,B	No	No
Inappropriate Physical Contact/Horseplay	A,B	No	No
Level 3 Behaviors			
Repeated violations of a pattern of Level 2 Behaviors, with evidence of implemented intervention (See mandatory interventions)	B,C,D	Yes	No
Cheating/Gambling	A,B,C	Yes	No
Obscene Material	A,B,C	Yes	No
Possession of Prescription or Non-Prescription Medication/CBD Oils	A,B,C	Yes	No
Trespassing on School Grounds	A,B,C	Yes	No
Falsify/Forgery of Records	A,B,C	Yes	No
Disruption of Class or School Environment	B,C	Yes	No
Non-Compliance with Staff Request	B,C	Yes	No
Profanity/Abusive Language to Staff	B,C	Yes	No
Theft of Property (Under $1,000)	B,C	Yes	No

Behaviors	Intervention Response	Suspension Out of School (under 10 days)	Extended Suspension Out of School (over 10 days)
Bus Misconduct	B,C	Yes	No
Possession or Use of Tobacco Products (including electronic cigarettes/vaping devices and products/nicotine devices and products)	B,C	Yes	No
Leaving School Grounds without permission	B,C	Yes	No
Inappropriate Use of Electronic Device	B,C	Yes	No
Tamper-Fire Alarm	B,C,D	Yes	No
Possession or Use of Fireworks, Lighters, and other flammable items	B,C,D	Yes	No
Vandalism/Damage of Property	B,C,D	Yes	No
Threat Class 1	B,C,D	Yes	No
Fighting	C,D,E	Yes	Yes
Bullying	C,D,E	Yes	Yes
Cyberbullying	C,D,E	Yes	Yes
Harassment	C,D,E	Yes	Yes
Sexual Harassment	C,D,E	Yes	Yes
Possession of Drug Paraphernalia	C,D,E	Yes	Yes
Possession, Use or Distribution of Vape Devices or Products (Non-THC)	C,D,E	Yes	Yes
Level 4 Behaviors			
Repeated violations of a pattern of Level 3 Behaviors, with evidence of implemented intervention (See mandatory interventions)	D,E	Yes	Yes
Theft of Property (over $1,000)	D,E	Yes	Yes
Breaking/Entering	D,E	Yes	Ys
Gang Activity	D,E	Yes	Yes
Threat Class 2	D,E	Yes	Yes
Under the Influence	D,E	Yes	Yes
Possession, Use or Distribution of Alcohol	D,E	Yes	Yes
Sexual Misconduct	D,E	Yes	Yes
Level 5 Behaviors			
Repeated violations of a pattern of Level 4 Behaviors, with evidence of implemented intervention (See mandatory interventions)	D,E	Yes	Yes

Behaviors	Intervention Response	Suspension Out of School (under 10 days)	Extended Suspension Out of School (over 10 days)
Assault of Staff	D,E	Yes	Yes
Assault of Student	D,E	Yes	Yes
Aggravated Assault of Student	D,E	Yes	Yes
Sexual Battery (Assault)	D,E	Yes	Yes
Possession of Weapon other than Firearm (A lesser disciplinary response may be used following school-based investigation)	E	Yes	Yes
Bomb Threat	E	Yes	Yes
Felony Behavior	E	Yes	Yes
Possession, Use or Distribution of Illegal Drugs/ANY substance containing THC	E	No	(ZT) Yes*
Aggravated Assault and Battery of Teachers or Staff	E	No	(ZT) Yes *
Possession of Handgun, Rifle or Shotgun	E	No	(ZT) Yes*
Threat of Mass Violence on School Property or at a School-Related Event or Function	E	No	(ZT) Yes*

Intervention Response Guidelines

When choosing a higher-level response within the range of possible responses, an administrator should consider the student's age, health, disability, decision-making ability, prior discipline history, willingness to repair the harm, serious of the act, potential to cause harm or the harm caused, the extent of actual disruption to the learning environment, and whether the act was intentional.

Intervention Response A

- Student tells his/her side of the story and the parent/legal guardian is notified.
- Teacher or designated staff has a restorative conversation with the student.
- Teacher or designated staff determines whether to involve additional school support staff.

- One or more classroom management strategies or intervention supports are initiated. Student's individual needs and abilities should be considered when choosing interventions.

Intervention Response B

- Student tells his/her side of the story and has the opportunity to write a statement.
- Administrator communicates with parent/legal guardian and determines whether to involve additional school staff.
- Documentation of prior interventions is reviewed with the parent/legal guardian.
- One or more additional interventions are initiated or revised as appropriate. New interventions should be considered if previous interventions have been unsuccessful.
- If necessary, administrators may assign an alternate learning location within the school for up to two (2) days.
- If response has been escalated as a result of a repeated pattern of Level 1 Behaviors, administrators could refer a student to the Whole Child Support Team as an intervention in Response B.

Intervention Response C

- Student tells his/her side of the story and has the opportunity to write a statement.
- Administrator communicates with parent/legal guardian and determines whether to involve additional school staff.
- Documentation of prior interventions is reviewed with the parent/legal guardian.
- One or more additional interventions are initiated or revised as appropriate. New Administrator communicates with parent/legal guardian and determines whether to involve additional school staff.
- Documentation of prior interventions is reviewed with the parent/legal guardian.
- One or more additional interventions are initiated or revised as appropriate. New interventions should be considered if previous interventions have been unsuccessful.
- If necessary, administrators may assign five (5) to ten (10) days of out of school suspension.

- A restorative conference is required upon re-entry to school.
- Any out of school suspension over four (4) days requires a disciplinary hearing.

Intervention Response D

- Student tells his/her side of the story and has the opportunity to write a statement.
- Administrator communicates with parent/legal guardian and determines whether to involve additional school staff.
- Documentation of prior interventions is reviewed with the parent/legal guardian.
- One or more additional interventions are initiated or revised as appropriate. New interventions should be considered if previous interventions have been unsuccessful.
- If necessary, administrators may assign five (5) to ten (10) days of out of school suspension.
- A restorative conference is required upon re-entry to school.
- Any out of school suspension over four (4) days requires a disciplinary hearing.

Intervention Response E

- Student tells his/her side of the story and has the opportunity to write a statement.
- Administrator communicates with parent/legal guardian and determines whether to involve additional school staff.
- Documentation of prior interventions is reviewed with the parent/legal guardian.
- One or more additional interventions are initiated or revised as appropriate. New interventions should be considered if previous interventions have been unsuccessful.
- If necessary, administrators may assign eleven (11) to forty-five (45) days of out of school suspension.
- A restorative conference is required upon re-entry to school.
- Any out of school suspension over four (4) days requires a disciplinary hearing.

NOTE:

- All interventions are to be documented.

- All out of school suspensions over five (5) days must be referred to School Support Teams prior to a disciplinary hearing.
- Students with patterns of suspension could be referred to the School Support Teams as well.

ADDITIONAL GUIDELINES

1. A student shall not be suspended solely because charges are pending against him/her in juvenile or other court;
2. A student may be suspended for off campus criminal behavior that results in a student being legally charged with an offense that would be classified as a felony if the student was charged as an adult or if adjudicated delinquent for an offense that would be classified as a felony if the student was an adult, or if the student was convicted of a felony, and the student's continued presence in school poses a danger to persons or property or disrupts the education process;[3]
3. A principal shall not impose successive short term suspensions that cumulatively exceed ten (10) days for the same offense;
4. A teacher or other school official shall not reduce or authorize the reduction of a student's grade solely on the basis of discipline problems except in deportment or citizenship;[4]
5. A student shall not be denied the passing of a course or grade promotion solely on the basis of absences except as provided by Board policy;
6. A student shall not be denied the passing of a course or grade promotion solely on the basis of failure to:
    a. pay any activity fee;
    b. pay a library or other school fine;
    c. make restitution for lost or damaged school property
7. Any student who is expelled may request modification from the Executive Director.
8. If a student is determined, via a fair and thorough investigation made by the principal or the principal's appointed representative, to have acted in self-defense under a reasonable belief that the student, or another to whom the student was coming to the defense of, may have been facing the threat of imminent danger of

[3] T.C.A. § 49-6-3402.

[4] 3. T.C.A. § 49-6-3401.

death or serious bodily injury, which the student honestly believed to be real at that time, then, at the principal's recommendation, the student may not face any disciplinary action.

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
35	Aggravated Assault and Battery of Teacher or Staff	Intentionally or knowingly causing serious bodily injury or the use of weapon to any IOTA employee and/or CSO.
36	Aggravated Assault of Student	Intentionally, knowingly, or recklessly committing an unprovoked physical attack on another student that causes injuries requiring medical attention beyond general first aid. Could also include two or more students intentionally causing or attempting to cause physical injury to another. Also includes the use of any weapon.
32	Assault of Staff	An intentional or reckless act that causes or has the potential to cause physical harm to a teacher or school staff on school grounds or at a school-sponsored activity.
33	Assault of Student	Intentionally, knowingly, or recklessly committing an unprovoked physical attack on another student. Minor physical contact, such as pushing or shoving, does not constitute assault. A student may not receive the same disciplinary consequence for their involvement in an altercation, if the school administrator determines that they acted in self-defense to protect themselves from physical harm. (TCA 49-6-3401) Response E may only be used if the attack was premeditated and if the student committing the act presents an ongoing safety risk to others. When Response E is used, evidence of premeditation and safety risk must be listed in the discipline referral.
27	Bomb Threat	Intentionally making a false report of potential harm from a bomb, dynamite, explosive or arson-causing device.
74	Breaking/Entering	Breaking in or onto any district property that includes any unauthorized entry into school property with or without destruction to the property. Includes breaking into student or staff property.
29	Bullying	Bullying is defined as unwanted, aggressive behavior that involves power imbalance. The behavior is repeated over time. The imbalance of power involves the use of physical strength, access to embarrassing information,

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
		or popularity to control or harm others. If bullying is repeated over time and persists after documented administrative intervention, expulsion may result.
51	Bus Misconduct	Engaging in conduct or behavior, which interferes with the orderly, safe, and timely transportation of students.
72	Cheating	Copying from another's test paper; using material during a test which is not authorized by the person giving the test; collaborating with another student during the test without authorization; knowingly using, buying, selling, stealing, transporting, or soliciting, in whole or part, the contents of an unadministered test; substituting for another student or permitting another student to substitute for one's self to take a test; bribing another person to obtain a test that is to be administered; or securing copies of the test or answers to the test in advance of the test. Cheating includes: Plagiarizing (appropriating another's work and using it as one's own for credit without the required citation and attribution, e.g., copying written work from the Internet, or any other source). Student may still be assigned classroom disciplinary action in addition to typical behavior intervention.
59	Class Cut	Failing to attend a scheduled class or activity without authorization.
97	Cyberbullying	Cyberbullying is bullying that takes place using electronic technology. Electronic technology includes devices and equipment such as cell phones, computers, and tablets, as well as communication tools including social media sites, text messages, chat, and websites. Examples may include mean text messages or emails, rumor sent by email or posted on social network sites, and embarrassing pictures, videos, websites, or fake profiles.
60	Disruption of Class or School Environment	Intentionally disrupting the school environment to the extent the learning of other students or the normal functioning of the school is impaired. The discipline referral should include evidence demonstrating learning or the normal functioning of the school was significantly impaired.
68	Dress Code Violation	Wearing clothing that does not comply with the school's standard school attire policy or requirements for appropriate dress.
80	Failure to Serve Detention	Failure to follow through with an agreed upon detention.
71	Falsify/Forgery of Records	Falsifying or altering school records, including, but not limited to, written, electronic or digital school records. Writing and using the signature or

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
		initials of another person for an unauthorized purpose.
87	Felony Behavior	Off campus criminal behavior that results in the student being legally charged with an offense that would be classified as a felony if the student was charged as an adult or if adjudicated delinquent for an offense that would be classified as a felony if the student was an adult, or if the student was convicted of a felony, and the student's continued presence in school poses a danger to persons or property or disrupts the educational process. - See more at: http://codes.findlaw.com/tn/title-49-education/tn-code-sect-49-6-3401.html#sthash.PRRGW8uY.dpuf
30	Fighting	Mutual participation in an incident involving physical violence.
41	Gambling	Gambling is the wagering of something of value on an event with an uncertain outcome with the intent of winning something of value. Gambling thus requires three elements to be present: consideration, risk, and a prize.
86	Gang Activity	Possessing or displaying symbols or paraphernalia of a gang or of a violent and disruptive group. Participating in the recruitment or initiation of students into a gang or a violent and disruptive group.
65	Harassment	Harassment is any unwelcome conduct that is severe, pervasive, or persistent and creates a hostile environment that interferes with or limits a student's ability to participate in or benefit from services, activities, or opportunities offered by a school. Harassment meets one or more of the following criteria: is an act directed at one or more students that is received as harmful or embarrassing; is directed at one or more students; substantially interferes with educational opportunities, benefits, or programs of one or more students; substantially affects the ability of a student to participate in or benefit from the school district's educational programs or activities by placing the student in reasonable fear of physical harm or by causing emotional distress; is based on a student's actual or perceived distinguishing characteristic, or is based on an association with another person who has or is perceived to have any distinguishing characteristics; is repeated over time – is severe, persistent, and pervasive; causes mental duress, or psychological trauma to the victim.
83	Improper Use of Electronic Device	Improper use of cell phone, Internet, or other electronic devices – Using personal technology, electronic devices, or the internet, except when used

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
		for educational purposes with the permission of the classroom teacher or school administrator, or in violation of school rules.
93	Inappropriate Physical Contact/Horseplay	Engaging in minor physical contact with another student, such as pushing, bumping or horseplay.
85	Leaving School Grounds without Permission	Leaving school grounds without the permission of school officials.
61	Non-Compliance with Staff Request	Refusing to follow staff directives or comply with assigned disciplinary responses.
77	Obscene Material	Any material found that depraves or disrupts the educational process of the school. (on paper or electronically).
96	Possession of Drug Paraphernalia	Possessing any material used to produce or consume illegal drugs. Drug paraphernalia includes, but is not limited to bongs, roach clips, miniature spoons and pipes used to consume illegal drugs.
20	Possession of Explosive or Incendiary Device	Possession of any destructive device, which includes any explosive, incendiary device, or poison gas, including bombs, grenades, rockets, missiles, mines, and similar devices. Fireworks are not considered an explosive.
18	Possession of Handgun, Rifle or Shotgun	Possession of a firearm or bringing a firearm to school. This includes, but is not limited to, handguns, rifles and shotguns. As required by state and federal law, any student who brings a weapon to school will be referred to law enforcement.
21	Possession of Non-Lethal Firearm	Possessing a non-lethal firearm, weapon replica, BB gun, air gun, air soft gun, pellet gun, cap gun, or toy gun. Response E may only be utilized if possession of the non-lethal firearm or replica causes actual risk of harm to students. The specific nature of the risk must be documented in the discipline referral.
16	Possession of Prescription or Non-Prescription Medication, including CBD oils NOT	Possession of prescription or non-prescription medication which has not been registered with school. Includes medications that can be purchased over the counter. Includes possession of prescription medication that is registered to the student.

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
	containing THC	
22	Possession of Weapon other than Firearm	Possessing, transmitting, or using a weapon, including: • A knife, razor blade, box cutter, or other similar instrument utilizing a razor blade • Ammunition, chains, nun-chucks, brass knuckles, or Billy clubs • An electric weapon or device, such as a Taser • Capsicum (Pepper spray) • Weapons similar to those listed above capable of causing serious bodily injury • Any weapons found on school grounds or at school functions will be confiscated and turned over to the appropriate authorities.
70	Possession or Use of Fireworks	Possessing or use of fireworks (firecrackers, bottle rockets, smoke bombs or other similar devices)
50	Possession or Use of Tobacco Products (including Electronic Cigarettes/vaping devices and products/nicotine devices and products)	Possessing or using any tobacco products, including but not limited to, cigarettes, cigars, vapor or e-cigarettes, any products designed for vaping, any nicotine products or chewing tobacco.
17	Possession, Use or Distribution of Illegal or Prescription Drugs, including CBD oils or substances containing THC	Unlawful possession, use, or distribution of drugs, including any controlled substance, controlled substance analog, or legend drug (prescription drug). Prohibited drugs include, but are not limited to, ketamine, bath salts, and salvia. Distribution of drugs is defined as the intentional exchange of any prohibited drug with or without monetary exchange. A referral to the school social worker will be made for any student found in violation of this code.
23	Possession, Use, or Distribution of Alcohol	Possessing, using, or being under the influence of alcoholic beverages or substances that have the potential to intoxicate. A referral to the school social worker will be made for any student found in violation of this code.
64	Profanity/Abusive Language	Using profane, inappropriate, or indecent language, such as cursing on school grounds or at school-sponsored activities.
63	Profanity/Abusive Language to Staff	Directing profane or indecent language toward a teacher, staff member or administrator.

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
82	Public Display of Affection	PDA includes, but is not limited to, physical or verbal conduct or communication of a sexual nature and sexual behavior between parties on school grounds or school-sponsored events.
	Repeated Violations of a pattern of Level 1 Behaviors, with evidence of implemented intervention (See mandatory interventions)	A repeated pattern of Type 1 behavior that continues after documentation of prior interventions. Two or more incidents of a Type 1 behavior may constitute a pattern. The discipline referral must include documentation of interventions implemented.
	Repeated Violations of a pattern of Level 2 Behaviors, with evidence of implemented intervention	A repeated pattern of Type 2 behaviors that continues after documentation of prior interventions. Two or more incidents of a Type 2 behavior may constitute a pattern. The discipline referral must include documentation of interventions implemented
	Repeated Violations of a pattern of Level 3 Behaviors, with evidence of implemented intervention	A repeated pattern of Type 3 behaviors that continues after documentation of prior interventions. Two or more incidents of a Type 3 behavior may constitute a pattern. The discipline referral must include documentation of interventions implemented.
	Repeated Violations of a pattern of Level 4 Behaviors, with evidence of implemented intervention	A repeated pattern of Type 4 behaviors that continues after documentation of prior interventions. Two or more incidents of a Type 4 behavior may constitute a pattern. The discipline referral must include documentation of interventions implemented.
34	Sexual Battery (Assault)	Unwanted sexual contact 1) with the use of force or coercion 2) against a person's will or 3) when the victim is unable to give consent.
31	Sexual Harassment	Engaging in unwelcome sexual advances, requests for sexual favors, or other physical or verbal conduct or communication of a sexual nature. Sexual harassment includes gender-based harassment that creates an

IOTA Community SCHOOLS BEHAVIOR DEFINITIONS		
Code	**Behavior**	**Definition**
		intimidating, hostile or offensive educational or work environment.
94	Sexual Misconduct	Sexual Misconduct is a consensual sexual act on school grounds or at school related activities.
73	Tamper-Fire Alarm	The deployment of the school fire alarm system in the absence of an emergency.
55	Tardy to Class	Arriving late to class.
54	Tardy to School	Arriving late to school.
89	Theft of Property (Over $1000)	Taking the property of another individual or of the school without permission, with the intent of depriving the owner of the property. The value of the property is over $1000.
88	Theft of Property (Under $1000)	Taking the property of another individual or of the school without permission, with the intent of depriving the owner of the property. The value of the property taken is under $1000.
91	Threat: Class 1	A verbal, written, electronic, or gestured threat to cause harm to students or school staff. The threat must be one that would cause a person to reasonably fear bodily injury.
92	Threat: Class 2	A verbal, written, or electronic threat to cause harm to students or staff in which evidence exists that a student has a specific, credible plan to cause harm to staff or students. The threat must be one that would cause a person to reasonably fear bodily injury.
67	Trespassing on School Grounds	Entering or remaining on school property without authorization or when suspended.
57	Unauthorized Area	Being present in areas of the school without authorization.
15	Under the Influence	A student is under the influence when they have participated in taking a substance known to prohibit one's performance or behavior, prior to being either on campus or any school function or activity.
26	Vandalism/Damage of Property	Willfully destroying or defacing school or personal property.
66	Vehicle Violation	Operating any motorized or self-propelled vehicle on school grounds in a manner that is a threat to health and/or safety, or a disruption to the educational process. Failure to display required school parking pass or parking in an unauthorized area.

Schools may discipline students with disabilities using in-school suspension, or out-of-school suspension. During in-school suspension, the school must provide comparable services to the student's IEP and allow opportunities for the student to participate in his or her general curriculum.

A school may suspend a student with a disability for up to 10 days without a duty to provide continued services specified in the student's Individual Education Program (IEP), review his or her Behavior Intervention Plan (BIP), or reconsider the Functional Behavior Assessment (FBA).

If a student is remanded, removed from primary school longer than 10 days, a manifestation determination review (MDR) must be conducted within the first 10 days of the student's removal. Parents must be notified at least 24 hours prior to the MDR. The MDR shall be used to determine (1) whether the conduct in question was caused by or had a direct or substantial relationship to the child's disability, or (2) whether the conduct in question was the direct result of the school's failure to implement the IEP. Regardless of the MDR determination, services shall recommence on the 11th day of the student being removed from their primary school.

If the MDR determines that the conduct for a non-zero tolerance offense was a manifestation of the student's disability, the school must do the following: (a) conduct or review the student's FBA, (b) develop or modify a BIP, and (c) return the student to placement from which he or she was removed unless parents and school agree to a change of placement as part of modifications to the IEP or BIP. If the conduct was a zero-tolerance offense, the student can be placed in an alternative education setting for up to 45 days. If the MDR determines that the conduct was not a manifestation, the

student shall be disciplined in the same manner as non-disabled students would be for similar violations. The school will remain responsible for service provision.

Parent or school appeals of the MDR determination must be conducted within 20 days of notice of the MDR decision by the school. IOTA Public Schools has 10 days to render an appeal decision. During the appeal process, the student shall continue receiving disability services. Schools have the right to appeal to the special exceptions ruling if continuing IEP services is substantially likely to result in injury to the student or others.

Students suspected of a disability should receive IDEA discipline protections if the school has knowledge that the student may have a disability before the misconduct occurred. If the misconduct occurs and the parent then alleges the child has a disability, the child will not receive discipline protections for that misconduct.

All SPED teachers/leaders are required to participate in Behavior Process Training, MDR Process Training and CPI Training at the beginning of each year. The IOTA Special Education Program Administrator and SPED Admins/Leads are to discuss specific behavioral cases on a weekly basis and collaboratively determine how to respond to them appropriately. The IOTA Special Education Program Administrator reviews all data on a monthly basis and schedules Behavioral Planning meetings on an as needed basis to proactively address student Behavioral supports.

Students receiving special education services shall not be restrained except as permitted by state law and regulations.

IOTA shall adopt a policy in compliance with state and federal laws, rules, and regulations, that, at a minimum, addresses the following:

1. Personnel authorized to use isolation and restraint;
2. Training requirements for personnel working with students receiving special education services; and
3. Incident reporting procedures.

IOTA shall adopt administrative procedures to accompany the restraint and isolation policy.

Isolation or Restraint of Students. Students receiving special education services may be isolated or restrained only in emergency situations. In the event that restraint or isolation occurs, it shall be administered by school personnel who have completed a behavior intervention training program or by other school personnel when trained personnel are not immediately available.

When available, an additional staff member shall serve as an observer to any act of physical restraint performed on a student to monitor the health and safety of all involved. When a student is in isolation, a staff member shall maintain a continuous direct line of sight of the student to monitor the health and safety of the student.

All SPED teachers/leaders are required to participate in Behavior Process Training, MDR Process Training and CPI Training at the beginning of each year. The IOTA Special Education Program Administrator and SPED Admins/Leads are to discuss specific behavioral cases on a weekly basis and collaboratively determine how to respond to them appropriately. The IOTA Special Education Program Administrator reviews all data on a monthly basis and schedules Behavioral Planning meetings on an as needed basis to proactively address student Behavioral supports.

Incident Reporting. School personnel who must isolate or physically restrain a student receiving special education services shall report the incident to the principal or the principal's designee immediately. The authorized school personnel shall observe and evaluate the student's condition within a reasonable time after the isolation or restraint was used. The Commission will create a record of the use of the isolation or restraint and the facts surrounding such use utilizing the Tennessee Department of Education's isolation and restraint report form. A copy of the report form must be provided to the IOTA's director of special education who shall review the report and determine whether an Individualized Education Program (IEP) Team meeting must be convened pursuant to

T.C.A. § 49-10-1304(d). The student's parent/guardian shall be notified the same day the isolation or restraint is used.

Each school shall maintain all isolation and restraint reports and shall ensure on a monthly basis that all reports of isolation and restraint have been submitted to the Commission and the Department of Education staff may monitor isolation and restraint reports.

Section:	IOTA Community Schools		
Enrollment Policy	Descriptor Term: **F.4.0 Physical Examinations**	Descriptor Code: **F.4.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

Proof of a complete physical examination must be presented prior to (a) each student entering school for the first time and (b) each student participating as a member of an interscholastic athletic team or in any other strenuous physical activity program.

No students entering school will be permitted to enroll (or attend) without proof of immunization, as determined by the Commissioner of Public Health. It is the responsibility of the parents or guardians to have their children immunized and to provide such proof to the principal of the school which the student is to attend.

Students may be granted an exemption from immunization requirements if a qualified physician certifies that administration of immunizations would be in any manner harmful to the child. Students may also be granted an exemption from immunization requirements if a parent or guardian files with proper authorities a signed, written statement that such immunization and preventive measures conflict with the religious tenets and practices of the parent or guardian affirmed under penalties of perjury. The immunization requirement may be waived for Homeless Students.

Proof of exceptions will be in writing and filed in the same manner as other immunization records.

The immunization requirement may be waived for Homeless Students. If the child or youth needs to obtain immunizations or medical records, the enrolling school shall refer the parent or guardian of the homeless child or youth to the Coordinated School Health Specialist who shall assist in obtaining necessary immunizations or medical records.

A list of transfer students shall be kept at each school throughout the school year in order that their records can be monitored by the Department of Health.

Section:	IOTA Community Schools		
Health & Welfare Policy	Descriptor Term: **H.2.0 Communicable & Infectious Disease**	Descriptor Code: **H.2.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

No student will be denied an education solely because of a communicable disease, and his/her educational program shall be restricted only to the extent necessary to minimize the risk of transmitting the disease.

Parents or guardians of infected students shall inform appropriate school officials of the infection so that proper precautions for the protection of other students, employees, and the infected student shall be taken.

No student with a communicable disease which may endanger the health of either himself/herself or other individuals will enter or remain in the regular school setting. If a school principal has reason to believe a student has a communicable disease which may endanger the health of either himself/herself or other individuals in the regular school setting, the principal shall:

1. Assign the student to a setting which will protect other students, employees and the student himself; or
2. Exclude the student from school until certification is obtained from a physician or the County Health Department by either the parent or principal stating that the disease is no longer communicable.
3. If the superintendent/designee has reason to believe that the student has a long-term communicable disease, the principal must require confirmation from a physician or the County Health Department as to the student's condition. If the student is confirmed to have a long-term communicable disease the principal shall refer the student for special education services.

IOTA may request that further examinations be conducted by a physician or County Health Department and may request periodic re-examinations after the student has been readmitted to the school.

Expenses incurred from examinations requested by school officials shall be paid by the school.

STUDENTS LIVING WITH HUMAN IMMUNODEFICIENCY VIRUS (HIV) OR ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS)

To the extent practical with medical and educational needs, the student shall be subject to the same rules for class assignment, privileges, and participation in any school-sponsored activities as all other students. The school shall strive to maintain a respectful school climate for students living with HIV. Mandatory screening for communicable diseases not spread by casual everyday contact, such as HIV, shall not be a condition for school entry or attendance.

The school shall be responsible for requesting medical records from the parent/guardian and a statement from the student's physician regarding the health status of the student reported to be HIV-positive.

No information concerning a student living with HIV shall be divulged, directly or indirectly, to any other individual or group without the written consent of the parent/guardian. All medical information and written documentation of discussions, telephone conversations, proceedings, and meetings shall be kept by the school in a locked file. If the HIV-positive student is under the age of eighteen (18), access to this file shall be granted only to those persons who have the written consent of the student's parents/guardians. Under no circumstances shall information identifying a student living with HIV be released to the public.

Students shall be taught universal precautions through the Tennessee Health Education and Lifetime Wellness Standards for Grades K-12 and through the school's HIV prevention education program. Students shall also have access to voluntary and confidential counseling about matters related to HIV and AIDS.

Section:	IOTA Community Schools		
Health & Welfare Policy	Descriptor Term: **H.12.0 Student Wellness & Health Services**	Descriptor Code: **H.12.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

COMMITMENT TO COORDINATED SCHOOL HEALTH

All IOTA shall implement the CDC's Coordinated School Health approach to managing new and existing wellness related programs and services in schools and the surrounding community based on State law and School Board of Education CSH standards and guidelines. School counselors shall serve as the designees and shall support IOTA's Director of Student Services in overseeing compliance with commission of Education and Tennessee Public Charter School Commission CSH standards and guidelines.

SCHOOL HEALTH ADVISORY COUNCIL

IOTA has established and shall maintain a School Health Advisory Council to serve as a resource to school sites for implementing programs. The Council shall consist of individuals representing IOTA, such as the Director of Student Services, Director of Finance and Operations, Director of Curriculum and Instruction, and the Superintendent of Schools. The primary responsibilities of the Council include by are not limited to:

1. Making recommendations regarding student physical activity and nutrition policies;
2. Ensuring that all IOTA schools create and implement an action plan related to all School Health Index modules;
3. Ensuring that the results of the action plan are annually reported to the council; and
4. Ensuring that school level results include measures of progress on each indicator of the School Health Index.

The Commission of Education and Tennessee Public Charter School Commission's Coordinated School Health and Physical Activity Guidelines shall be used as guidance by the Council to make recommendations. The Executive Director or designee will consider recommendations of the Council. Minutes will be kept of each meeting of the Council.

NUTRITION GUIDELINES

The nutrition guidelines for all food and beverages offered for sale to students are as follows:

- Will be consistent with the meal pattern requirements and nutrition stands for competitive foods developed by the USDA Smart Snacks in School nutrition standards.
- For other, non-sold foods and beverages made available on the school campus during the school day each school Principal shall monitor all such foods and beverages to ensure that non-sold food and beverages comply as much as possible with the USDA Smart Snacks in School national standards.

COMMITMENT TO NUTRITION

All IOTA schools shall participate in the USDA child nutrition programs, which will include but not be limited to, the National School Lunch Program and the School Breakfast Program. Meals shall be accessible to all students in a non-stigmatizing manner. Students will be given adequate time to enjoy healthy meals. All food including vending machines, fundraising items, and concessions must meet guidelines set forth by the Healthy, Hunger-free Kids Act, 2010, Smart Snacks in Schools. The school Principal and/or designee shall be responsible for overseeing the school's compliance with the commission of Education and Tennessee Public Charter School Commission Rules and Regulations for the sale of food items.

NUTRITION EDUCATION

Nutrition Education will be offered as part of a standards-based program designed to provide students with the knowledge and skills needed to promote and protect their health as outlined in the commission of Education and Tennessee Public Charter School Commission Health Education and Lifetime Wellness Standards. Nutrition Education will encourage students to start each day with a healthy breakfast.

Only those foods and beverages that meet the nutritional standards 7 C.F.R. § 210.11 may be marketed on IOTA school campuses.

COMMITMENT TO PHYSICAL ACTIVITY AND PHYSICAL EDUCATION

IOTA recognizes that physical activity is extremely important to the overall health of a child. Schools shall support and promote physical activity. Physical activity may be integrated into any areas of the school program. Physical Education classes shall be offered as part of a standards-based program designed to provide developmentally appropriate moderate to vigorous physical activity as an integral part of the class. All physical education classes shall comply with the commission of Education and Tennessee Public Charter School Commission's Physical Education 8 Standards and State law.

COMMITMENT TO CURRICULUM

All applicable courses of study shall be based on State-approved curriculum standards. All IOTA schools shall annually administer a baseline assessment on each of the recommended School Health Index modules. Results shall be submitted to the School Health Advisory Council and reported to the State Department of Education.

RECORD KEEPING COMPLIANCE

The District's Coordinated School Health Specialist shall ensure that records demonstrating compliance with community involvement requirements are maintained.

PROMOTING STUDENT WELFARE

The Executive Director or designee, in conjunction with IOTA Principals and Director of Student Services and Director of Curriculum and Instruction, shall develop standards and procedures for:

1. Attendance services;
2. Guidance services;
3. School student health services, including the administration of medications;
4. School psychological services (i.e. school-based individual and/or group sessions, family in-home counseling, and psychological assessments for students with disabilities);
5. Student wellness plans; and
6. Student social work services.

Section:	IOTA Community Schools		
Parent & Guardian Policy	Descriptor Term: **I.2.0 Parent & Family Engagement**	Descriptor Code: **I.2.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

IOTA Community Schools (IOTA) Board of Directors is committed to increasing and improving the level of family involvement in students' education; ensuring all parents are notified and kept informed about each IOTA school's Title I plan; address needs identified during School Advisory Council (SAC) meetings.

FAMILY-SCHOOL PARTNERSHIPS

Families and community leaders are engaged in the education of students based on the following standards:

- Families are welcomed into the IOTA school community;
- Families and school staff engage in regular and meaningful communication about student learning;
- Families and school staff work together to support student learning and development;Families are informed and encouraged to be advocates for students; and
- Families are full partners in the decisions that affect children and families.

Furthermore, the IOTA Board shall implement the following as required by federal or state laws or regulations:

- IOTA shall annually work with parents in evaluating and potentially revising the provisions of this policy in improving the quality of schools. Such an evaluation shall strive to identify any barriers to greater participation by parents--especially barriers faced by parents who are economically-disadvantaged, disabled, have limited English proficiency, limited literacy, or are of any racial or ethnic minority background.
- IOTA shall provide the coordination, technical assistance, and other necessary support to assist individual schools with planning and implementing parental involvement activities.

- IOTA shall involve parents with the development of required educational or improvement plans.
- IOTA shall coordinate and integrate parental involvement strategies with those associated with other federal or state programs.
- IOTA shall put into operation activities and procedures for the involvement of parents in all its schools. Those programs, activities and procedures will be planned and operated with meaningful consultation with parents.
- IOTA shall ensure that activities and strategies are implemented to support this policy. IOTA shall include strategies for parental participation in IOTA's schools which are designed to improve parent and teacher cooperation in such areas as homework, attendance, discipline, and higher education opportunities for students.
- IOTA shall include procedures to enable parents to learn about the course of study of their children and have access to all learning materials.
- IOTA shall identify opportunities for parents to participate in and support classroom instruction in the school. Such opportunities include, but are not limited to, organizing fund-raising activities, volunteering as a field trip chaperone, assisting in the library, computer lab, or on the playground offering after-school clubs and recycling clothes.
- If IOTA's parental involvement activities are not satisfactory to parents, IOTA shall submit parental comments regarding the plan to the State Department of Education as required.
- Parents and families have the right to review all surveys, analyses, and evaluations, prior to being administered to the parent's student. Parents requesting to review surveys, analyses, and/or evaluation can do so by submitting a request to the school principal.
- IOTA shall ensure Title I schools are in compliance with the Every Student Succeeds Act (ESSA).

SCHOOL-LEVEL PROCEDURE

Each IOTA school shall submit to the Executive Director and/or designee, for review and comment, its Title I school parent involvement procedure, which must meet state and federal requirements. This school level procedure shall be developed in collaboration with

and distributed to parents of participating students. A copy of these documents shall be retained in the IOTA Student Services Department.
Upon enrollment, parents are notified of IOTA's Parent and Family Engagement via the Student Handbook. Copies of the policy are available in an accessible format and language to the extent practicable.

Additionally, a copy of the plan is available in the school office and on the school website. Sections of the plan are reiterated in the school newsletter, information pamphlets, and student handbook, as appropriate.

The school's parent involvement plan is available to the local community and updated periodically to meet the changing needs of parents and the school. Results from the annual Family and Community Engagement survey shall be used to inform plan modifications. Copies of the monthly IOTA newsletter, reflecting specific portions of the plan, are provided directly to students and families. Additionally, the newsletter is mailed to businesses and community stakeholders. Translated copies of the materials are made available.

Each IOTA school conducts an annual meeting to inform parents about the school's parental involvement programs, Section 1118 requirement, and the rights of parents to be involved.

Parents who participate in "Back to School" night are informed about various parent involvement programs and are also apprised of their right to be involved in their child's education. A PowerPoint with pertinent information from this meeting shall be shared via the internet, including the school Facebook and Instagram page. Throughout the year, parents are encouraged to participate in various parental involvement opportunities. After each grade reporting period, parent conferences night meetings are conducted. The dates for these meetings are listed on IOTA's annual school calendar. During these meetings, parents may review their student's academic and behavioral progress.

Each school offers a flexible number of meetings – mornings or evenings. Recognizing a significant percentage of its student population qualifies for free-or reduced lunch, IOTA continually takes measures to accommodate families from diverse backgrounds. Parent and family engagement meetings are scheduled after school and late afternoon. However, teachers and administrators are available to meet with parents and caregivers before, during, and after school on an as-needed basis. A translator is available if needed. The staff's availability to parents is a priority throughout the school year. Virtual meetings, phone conferences, and email are also used.

An adequate representation of parents shall be involved in planning, reviewing, and improving the school-parent involvement policy, as well as development of the school-wide program plan (SIP).

Our organization and school leaders meet to review assessment data and our school improvement plan to make decisions that will benefit our overall program. Parents are notified through the school newsletter, website, and additional notes.

The school provides parents with timely information about school programs under NCLB Section 1118.

A student handbook containing general information, school policies, and school calendars is given to each student upon enrollment; Spanish copies are also available. To regularly communicate with parents, our schools send monthly newsletter, which informs parents about school and grade-level activities. A yearly calendar is also included. The handbook is available on the school website. Google classrooms also provide up-to-date information for individual classes. In addition, schools send home progress reports and semester report cards to inform parents of their child's academic performance.

The school provides parents with a description and explanation of the curriculum the school uses, forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet.

Upon parent request, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their student and respond to any such suggestions as soon as practically possible.

When a student is having trouble, teachers conference with parents during regularly scheduled conferences or at a time that is convenient for both parties to discuss how to motivate the child and offer suggestions for remediation/enrichment. The administrator is always available to address concerns and offer suggestions. The teachers and support staff work together with the parents to provide the best educational experience possible.

Parent and caregivers may provide comments and/or feedback on an individual school's school-wide program (SIP) at any point during the development process, including after the school makes the plan available to the district/LEA.

Parent comments and/or suggestions are always welcome at IOTA schools. The administration is available upon request to meet with parents to address concerns. Family and community members can submit comments via a link on the school-wide program on the district's website at http:// www.iotsschools.org or in a direct email to the principal.

BUILDING CAPACITY FOR INVOLVEMENT

Assistance is provided to parents in understanding topics such as the State's academic content standards, State student academic achievement standards, State and local academic assessments, how to monitor their student's progress and work with educators to improve student achievement. Parents are informed through the school newsletter, parent/teacher conferences, and the website calendar for assessment dates.

Materials and training are provided to help parents work with their student to improve their achievement, such as literacy training and using technology to foster parental involvement.

Academic counselors are present at all parent sessions to offer suggestions to parents regarding testing, helping with homework, etc. Title I parent materials are available in each school's main office (in both Spanish and English). Parent involvement activities are held during and after school. The activities include, but are not limited to, literacy nights, grade-level programs, "Muffins in the Morning", etc. A certified translator as well as an ELL teacher, who is fluent in Spanish is available to answer any questions about how families can support their students at home. Staff members are always available to help parents in reading forms and completing paperwork.

ACCESSIBILITY

IOTA works to mitigate the impact of barriers that on the participation of parents with limited English proficiency, parents with disabilities, and parents of migratory children, including providing information and school reports in a format and a language parents understand.

All communication and documents (Spanish and English) are presented in formats that are easily understood.

An ELL teacher or translator is present at parent/teacher conferences and multi-disciplinary meetings to facilitate participation and understanding. Translated SPED forms are made available to families as well.

The student handbook and school announcements are available in Spanish. Two-way communication occurs in a variety of ways including phone calls, parent conferences, and email.

IOTA's Board of Directors welcomes engagement from all families. Parents are invited to engage with IOTA's Board of Directors during any scheduled Board meeting. IOTA's Board meeting schedule can be found on the IOTA website. In the event a parent wishes to express concern or issue a grievance regarding a policy or practice, they can avail themselves of process outlined the Uniform Complaint Policy (L 15.0).

School Officials' Duty to Report Drug or Weapon Offenses. It is the duty of a school leader of IOTA who has reasonable suspicion to believe, either as a result of a search or otherwise, that any student is committing or has committed any violation of a drug offense or unlawful carrying or possession of a weapon, upon the school grounds or within any school building or structure under the school leader's supervision, to report the reasonable suspicion to the appropriate law enforcement officer.

IOTA personnel have the duty to report any reasonable suspicion that a student is committing or has committed any violation of a drug offense or unlawful carrying or possession of a weapon to the school leader, or, if the school leader is not available, to the school leader's designee. If neither the school leader nor the designee is available, school personnel may report violations of a drug offense or unlawful carrying or possession of a weapon committed on school property to the appropriate authorities.

School Officials' Duty to Report Other Student Offenses. A teacher observing or otherwise having knowledge of an assault, battery, or vandalism endangering life, health, or safety committed by a student on school property shall report such action immediately to the school leader. A school leader having direct knowledge of an assault, battery, or vandalism endangering life, health, or safety committed by a student on school property or receiving a report of such action shall report the action immediately to IOTA leadership and the municipal or metropolitan police department or sheriff's department having jurisdiction. Any fight not involving the use of a weapon. Any fight not resulting in serious personal injury to the parties involved, shall be reported
only to the school leader.

IOTA shall also report violent and disruptive incidents to the Commission through the student information system. The Commission will annually report such incidents to the Commissioner of Education through the uniform violent incident reporting system.

Protection of student rights shall be balanced with IOTA's responsibility to cooperate with local police and agency officials in the investigation of unlawful activities. Inherent in the process of cooperation is recognition of the function of the schools and respect for the civil and constitutional rights of students.

In matters involving threats to the safety of the students or staff, law enforcement officers specifically summoned by administrators or asked to remain on school premises by administrators are authorized to act as agents of the school, unless such authority is explicitly and specifically withdrawn. When acting on behalf of IOTA, the officers will have the full scope of authority in dealing with students that the Principal would have in such situations.

Security officers and police officers whose regular duties involve working on the school campus shall have the authority set forth in the preceding paragraph.

When any law enforcement officer requests an interview with a student, the principal or designee shall request the officer's identity, his/her official capacity, and the legal authority under which the interview is to be conducted. The principal or designee shall require the officer to complete the form entitled "Investigations Conducted on [SCHOOL] Premises" prior to any such interview. The principal or designee shall maintain a record of all documentation relative to law enforcement interviews of students. The principal or designee shall accommodate the interview in a way that causes the least possible disruption for the student and school and provides the student appropriate privacy. At the law enforcement officer's discretion and with the student's approval, the principal or designee may be present during the interview.

When appropriate, school personnel will attempt to call parents/guardians to notify them of interrogation in advance.

Except in cases of child abuse or neglect, the principal or designee shall attempt to notify the student's

parent/guardian as soon as practicable after the law enforcement officer has interviewed the student on school premises. If a minor student is removed from school into the custody of law enforcement, the principal or designee shall attempt to notify the student's parent/guardian or responsible relative regarding the student's release and the place to which he/she is reportedly being taken, except when the minor has been taken into custody as a victim of suspected child abuse.

Although subpoenas may legally be served at school on students age 12 or older, IOTA believes that serving officials should be strongly urged to serve subpoenas at the home of the student whenever possible. When served at school, the principal or designee shall take reasonable steps to protect the student's privacy rights and to minimize loss of class time for the student.

If access is required to apprehend/arrest a student, the principal or designee should be informed. If a student is apprehended, all reasonable efforts shall be made to remove the student from class or other public area and away from other students in the public prior to such apprehension.

VICTIM INTERVIEWS BY SOCIAL SERVICES: Whenever a representative from the Department of Social Services or another government agency investigating suspected child abuse or neglect deems it necessary, a suspected victim may be interviewed during school hours, on school premises, concerning a report of suspected child abuse or neglect that occurred within the child's home or out-of-home care facility. The child shall be given the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the child.

A staff member selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform him/her of the following requirements:

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable him/her to be as comfortable as possible.
2. The selected person shall not participate in the interview.

3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act.

Smoking is prohibited on campus or at any school event. IOTA schools are 100% drug- and alcohol-free campuses. IOTA's Drug/Alcohol Policy ensures a drug- and alcohol-free campus while enabling students who are struggling with drug and/or alcohol abuse to receive the treatment they need.

Disciplinary actions will be taken against students who consume, possess, use, sell, and/or distribute illegal drugs or alcohol in school buildings, on school grounds, in school vehicles or buses, or at any school-sponsored activity or event whether on or off school grounds. The Discipline Matrix can be found in Code of Conduct Policy D 2.0.

Alcohol and Drug Testing

A student may be subject to testing for the presence of drugs in the student's body in accordance with this policy and policy 6307 of the Tennessee commission of Education if there are reasonable indications to the school leader that such student may have used or be under the influence of drugs. The need for testing may be brought to the attention of the school leader through an authorized search , observed or reported use of drugs by the student on school property, or other reasonable information received from a teacher, staff member, or other student. All of the following standards of reasonableness shall be met:

1. A particular student has violated school policy;
2. The test will yield evidence of the violation of school policy or will establish that a student either was impaired due to drug use or did not use drugs;
3. The test is in pursuit of legitimate interests of the school in maintaining order, discipline, safety, supervision, and education of students;
4. The test is not conducted for the sole purpose of discovering evidence to be used in a criminal prosecution; and,
5. Tests shall be conducted in the presence of a witness. Persons who shall act as witnesses shall be designated in the policy of the school.

A student participating in voluntary extracurricular activities may be subject to random drug testing in the absence of individualized reasonable suspicion provided the standards set forth above are met. If a school adopts a policy permitting random drug testing of students in voluntary extracurricular activities, then, prior to a student participating in an extracurricular activity, the school shall notify the parents/guardians that the student may be subjected to random drug testing. A parent/guardian of a student participating in a voluntary extracurricular activity shall provide written consent for random drug testing prior to the student participating in the voluntary extracurricular activity. The school shall pay the cost of any testing required under this section.

As used in this policy, "drugs" means any scheduled drug as specified in state law; and/or alcohol.

Tests shall be conducted by properly trained persons in circumstances that ensure the integrity, validity, and accuracy of the test results but are minimally intrusive and provide maximum privacy to the tested student. All tests shall be performed by an accredited laboratory. Specimens confirmed as positive shall be retained for at least ten (10) days for possible retesting or reanalysis.

If a student is tested and the results of the test are negative, all records of the test, request for a test, or indication a student has been tested shall be expunged from all records, including school records. If a student is tested in a drug testing program and the results of the test are positive, all records of the test, request for a test, or indication a student has been tested shall be confidential student records. No student who is tested under a random drug testing program and who tests positive shall be suspended or expelled from school solely as a result of the positive test.

The school leader or school counselor of the school in which a student who tests positive in a drug testing program is enrolled shall provide referral information to the student and to the student's parents or guardian. The information shall include information on inpatient, outpatient and community-based drug and alcohol treatment programs.

There are four instances in which a counselor and/or teacher is legally bound to inform a parent and/or authority with information given during a "confidential" counseling session: 1) when a student indicates he or she is going to physically harm himself or herself or jeopardize his or her life; 2) when a student indicates he or she is going to physically harm another or jeopardize another's life or has knowledge that another's well-being is threatened; 3) when a student indicates he or she is being physically and/or emotionally abused; 4) when a student indicates he or she has committed a felony (i.e. selling drugs, stealing a car, etc.).

Section:	IOTA Community Schools		
Safety Policies	Descriptor Term: **J.14.0 Title IX and Sexual Harassment**	Descriptor Code: **J-14.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

General

In order to maintain a safe, civil, and supportive learning environment, all forms of sexual harassment and discrimination on the basis of sex are prohibited.[1] This policy shall cover employees, employees' behaviors, students, and students' behaviors while on school property, at any school-sponsored activity, on school-provided equipment or transportation, or at any official school bus stop in accordance with federal law. This policy shall be disseminated annually to all school staff, students, and parent(s)/guardian(s).[2] The Title IX Coordinator as well as any personnel chosen to facilitate the grievance process shall not have a conflict of interest against any party of the complaint.[3] These individuals shall receive training as to how to promptly and equitably resolve student and employee complaints.[3]

All employees shall receive training on complying with this policy and federal law.[4]

TITLE IX COORDINATOR[5]

The Title IX Coordinator responds promptly to all general reports as well as formal complaints of sexual harassment. He/she shall be kept informed by school-level personnel of all investigations and shall provide input on an ongoing basis as appropriate.

Any individual may contact the Title IX Coordinator at any time using the information below:

Title: Managing Director of People
Mailing address: 6000 Poplar Avenue, Suite 250
Phone number: 901-881-5956
Email: randi.demagistris@iotaschools.org

DEFINITONS[4]

"Complainant" is an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

"Respondent" is an individual who is reported to be the perpetrator of conduct that could constitute sexual harassment.

"Sexual harassment" is conduct on the basis of sex that satisfies one or more of the following:[3]

1. A school district employee conditioning an aid, benefit, or service of an education program or activity on an individual's participation in unwelcome sexual conduct;
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the education program or activity; or
3. Sexual assault,[6] dating violence,[7]domestic violence,[8] or stalking[9] as defined in state and federal law.

Behaviors that constitute sexual harassment may include, but are not limited to:

1. Sexually suggestive remarks;
2. Verbal harassment or abuse;
3. Sexually suggestive pictures;
4. Sexually suggestive gesturing;
5. Harassing or sexually suggestive or offensive messages that are written or electronic;
6. Subtle or direct propositions for sexual favors; and
7. Touching of a sexual nature.

Sexual harassment may be directed against a particular person or persons, or a group, whether of the opposite sex or the same sex.

"Supportive measures" are non-disciplinary, non-punitive, individualized services and shall be offered to the complainant and the respondent, as appropriate. These measures may include, but are not limited to, the following:

1. Counseling;
2. Course modifications;
3. Schedule changes; and
4. Increased monitoring or supervision.

The measures offered to the complainant and the respondent shall remain confidential to the extent that maintaining such confidentiality would not impair the ability of the school district to provide the supportive measures.

GRIEVANCE PROCESS

Upon learning of an instance of alleged sexual harassment, even if no formal complaint is filed, the Title IX Coordinator shall:

1. Promptly contact the complainant to discuss the availability of supportive measures;
2. Consider the complainant's wishes with respect to supportive measures;
3. Inform the complainant of the availability of supportive measures; and
4. Explain the process for filing a formal complaint.[10]

While the school district will respect the confidentiality of the complainant and the respondent as much as possible, some information may need to be disclosed to appropriate individuals. All disclosures shall be consistent with the school district's legal obligations and the necessity to investigate allegations of harassment and take disciplinary action.

Disciplinary consequences or sanctions shall not be initiated against the respondent until the grievance process has been completed. Unless there is an immediate threat to the physical health or safety of any student arising from the allegation of sexual harassment that justifies removal, the respondent's placement shall not be changed.[11] If the respondent is an employee, he/she may be placed on administrative leave during the pendency of the grievance process.[12] The Title IX Coordinator shall keep the Director of Schools informed of any employee respondents so that he/she can make any necessary reports to the commission of Education and/or Tennessee Public Charter School Commission in compliance with state law.[13]

Complaints

Any individual who has knowledge of behaviors that may constitute a violation of this policy shall immediately report such information to the Title IX Coordinator, however, nothing in this policy requires a complainant to either report or file a formal complaint within a certain timeframe. If the complaint involves the Title IX Coordinator, the complaint shall be filed with the Director of Schools.

If a complaint involves allegations of child abuse, including child abuse on school grounds, appropriate notification shall be made per the board policy on reporting child abuse.

Upon receipt of a formal complaint, the Title IX Coordinator shall promptly:[14]

1. Provide written notice of the allegations, and the grievance process to all known parties to give the respondent time to prepare a response before an initial interview;
2. Inform the parties of the prohibition against making false statement or knowingly submitting false information;
3. Inform the parties that they may have an advisor present during any subsequent meetings; and
4. Offer supportive measures in an equitable manner to both parties.

If the Title IX Coordinator dismisses a complaint, written notice, including the reasons for dismissal, shall be provided to both parties simultaneously.[15]

Investigations[16]

The Human Resources Associate shall serve as the investigator and be responsible for investigating complaints in an equitable manner that involves an objective evaluation of all relevant evidence. The burden for obtaining evidence sufficient to reach a determination regarding responsibility rests on the school district and not the complainant or respondent.

Once a complaint is received, the Investigator shall initiate an investigation within forty-eight (48) hours of receipt of the complaint. If an investigation is not initiated within forty-eight (48) hours, the investigator shall provide the Title IX Coordinator with

appropriate documentation detailing the reasons why the investigation was not initiated within the required timeframe.

All investigations shall be completed within twenty (20) calendar days from the receipt of the initial complaint. If the investigation is not complete within twenty (20) calendar days, the investigator shall provide the Title IX Coordinator with appropriate documentation detailing the reasons why the investigation has not been completed.

All investigations shall:

1. Provide an equal opportunity for the parties to present witnesses and evidence;
2. Not restrict the ability of either party to discuss the allegations under investigation or gather and present relevant evidence;
3. Refrain from requiring, allowing, relying upon, or otherwise using questions or evidence that seek disclosure of information protected under a legally recognized privilege unless such privilege has been waived;[17]
4. Provide the parties with the same opportunities to have others present during any grievance proceeding;
5. Provide to parties whose participation is requested written notice of the date, time, location, participants, and purpose of all investigative interviews, or other meetings, with sufficient time for the party to prepare to participate;
6. Provide both parties an equal opportunity to inspect and review any evidence directly related to the allegations in the formal complaint; and
7. Result in the creation of an investigative report that fairly summarizes relevant evidence.

Prior to the completion of the investigative report, the investigator shall send to each party the evidence subject to inspection and review. All parties shall have at least ten (10) days to submit a written response which shall be taken into consideration in creating the final report.

Within the parameters of the federal Family Educational Rights and Privacy Act,[18] the Title IX Coordinator shall keep the complainant and the respondent informed of the status of the investigation process. At the close of the investigation, a written final report on the investigation will be delivered to the parent(s)/guardian(s) of the complainant, parent(s)/guardian(s) of the respondent, and to the Director of Schools.

Determination of Responsibility[19]

The respondent is presumed not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.[20] The preponderance of evidence shall be used in making this determination.[21]

The Executive Director shall act as the decision-maker. He/she shall receive the final report of the investigation and allow each party the opportunity to submit written questions that he/she wants asked of any party or witness prior to the determining responsibility.

The decision-maker shall make a determination regarding responsibility and provide the written determination to the parties simultaneously along with information about how to file an appeal.

A substantiated charge against a student may result in corrective or disciplinary action up to and including expulsion. A substantiated charge against an employee shall result in disciplinary action up to and including termination.

After a determination of responsibility is made, the Title IX Coordinator shall work with the complainant to determine if further supportive measures are necessary. The Title IX Coordinator shall also determine whether any other actions are necessary to prevent reoccurrence of the harassment.

APPEALS[22]

Either party may appeal from a determination of responsibility based on a procedural irregularity that affected the outcome, new evidence that was not reasonably available at the time of the determination that could affect the outcome, or an alleged conflict of interest on the part of the Title IX Coordinator or any personnel chosen to facilitate the grievance process. Appeals shall be submitted to the Title IX Coordinator within ten (10) days of a determination of responsibility.

Upon receipt of an appeal, the Title IX Coordinator shall:

1. Assign an impartial hearing officer within five (5) days of receipt of the appeal; and
2. Notify the parties in writing.

During the appeal process, the parties shall have a reasonable, equal opportunity to submit written statements. Within ten (10) calendar days, the hearing officer shall issue a written decision describing the result of the appeal and the rationale for the result. The written decision shall be provided simultaneously to both parties.

RETALIATION[23]

Retaliation against any person who makes a report or complaint or assists, participates, or refuses to participate in any investigation of an act alleged in this policy is prohibited.

Legal References

1. 34 CFR § 106.1
2. 34 CFR § 106.8(b),(c)
3. 34 CFR § 106.45(b)(1)(iii); 34 CFR § 106.45(b)(10)(D)
4. 34 CFR § 106.30(a)
5. 34 CFR § 106.8(a)
6. 20 USCA 1092(f)(6)(A)(v); TCA 36-3-601(10); TCA 71-6-302
7. 34 USCA 12291(a)(10)
8. 34 USCA 12291(a)(8); TCA 40-14-109
9. 34 USCA 12291(a)(30); TCA 39-17-315; TCA 36-3-601(11)
10. 34 CFR § 106.44(a)
11. 34 CFR § 106.44(c)
12. 34 CFR § 106.44(d)
13. TRR/MS 0520-02-03-.09(2); TCA 49-5-417(c)
14. 34 CFR § 106.45(b)(2)
15. 34 CFR § 106.45(b)(3)
16. 34 CFR § 106.45(b)(5); 34 CFR § 106.45(b)(1)(v)
17. 34 CFR § 106.45(b)(1)(x)
18. 20 USCA § 1232g
19. 34 CFR § 106.45(b)(7)
20. 34 CFR § 106.45(b)(1)(iv)
21. 34 CFR § 106.45(b)(1)(vii)
22. 34 CFR § 106.45(b)(8)
23. 34 CFR § 106.71

Cross References

Section 504 and ADA Grievance Procedures 1.802 Discrimination/Harassment of Employees (Sexual, Racial, Ethnic, Religious) 5.500
Staff-Student Relations 5.610 Code of Conduct 6.300
Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation 6.304
Child Abuse and Neglect 6.409

Family Educational Rights & Privacy

FERPA stands for the Family Educational Rights & Privacy Act administered by the US Department of Education. FERPA guarantees certain rights to families with respect to their children's education records. Tennessee's laws regarding open records, contained in T.C.A. § 10-7-504, further refine the requirements for handling student records and information.

A cumulative record shall be kept for each student enrolled in IOTA Community Schools. The record shall contain a health record, attendance record, scholarship record, and enrollment record i.e. birth certificates, proofs of residency, etc. The cumulative record shall accompany the student through his/her school career. IOTA Community Schools uses a unique student identifier, where practicable, instead of a student's social security number on official school records. In addition to protecting student privacy, unique student identifiers are used to improve the quality, accuracy, and reliability of student data.

When a student transfers to another school, copies of the student's records, including the student's disciplinary records, shall be sent to the transfer school upon request.

What are education records?

Education records include anything that contains information directly tied to a student (i.e. personally identifiable) and is maintained by a school or education organization. These records span formats and include both print and electronic information. The law distinguishes between "education records" and directory information.

What is directory information?

Directory information includes things that would generally not be considered harmful or an invasion of privacy if disclosed, such as name, address, photograph, and age. Directory information may not include things such as a student's social security number

or grades. Schools are required to notify parents of what information they designate as directory information.

If appropriately designated, directory information can be disclosed to anyone. However, parents have the right to 'opt out' of having their child's information released. Tennessee law does not allow for schools to identify student achievement as directory information. Therefore, schools cannot post honor roll or other academic information without consent.

Access to student records

Student records shall be confidential. Authorized school officials shall have access to and permit access to student education records for legitimate education purposes. A "legitimate educational interest" is the official's need to know information in order to:

1. Perform required administrative tasks;
2. Perform a supervisory or instructional task directly related to the student's education;
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement or student financial aid.

Authorized school officials may release information from or permit access to a student's education record without the parent(s) or eligible student's prior written consent in the following instances:

1. To comply with a judicial order or lawfully issued subpoena. The school system will make a reasonable effort to notify the student's parent(s) or the eligible student* before making a disclosure;
2. If the information requested is "directory information" (unless the parent/guardian or eligible student exercise their right not to have directory information disclosed);
3. To comply with the requirements of child abuse reports to the extent known by the school officials including the name, address and age of the child; the name and address of the person responsible for the care of the child and the facts requiring the report;

4. When certain federal and state officials need information in order to audit or enforce legal conditions related to federally supported education programs in the school system;
5. When the school system has entered into a contract or written agreement for an organization to conduct scientific research on the system's behalf to develop tests or improve instruction, provided that the studies are conducted in a manner which will not permit the personal identification of students and their parents by individuals other than representatives of the organization and the information will be destroyed when no longer needed for the purpose for which the student was conducted;
6. To appropriate officials if the parent(s) claim the student as a dependent as defined by the Internal Revenue Code;
7. To accrediting organizations to carry out their accrediting functions;
8. When a student seeks or intends to enroll in another school district or a post-secondary school. Parent(s) of students or eligible students have a right to obtain copies of records transferred under this provision;
9. To financial institutions or government agencies that provide or may provide financial aid to a student in order to establish eligibility, to determine the amount of financial aid, to establish conditions for the receipt of financial aid, and to enforce financial aid agreements;
10. To make the needed disclosure in a health or safety emergency when warranted by the seriousness of the threat to the student or other persons, when the information is necessary and needed to meet the emergency, when time is an important and limiting factor and when the persons to whom the information is to be disclosed are qualified and in a position to deal with the emergency;
11. To the Attorney General or his designee for official purposes related to the investigation or prosecution of an act of domestic or international terrorism. An educational agency that, in good faith, produces education records in accordance with an order issued under this Act shall not be liable to any person for that production;
12. To any agency, caseworker or other representative of a state or local child welfare agency or tribal organization authorized to access the student's educational

records when such agencies or organizations are legally responsible for the care and protection of the student.

Authorized school officials may release information from a student's education record if the student's parent(s) or the eligible student gives written consent for the disclosure. The written consent must include:

1. A specification of the records to be released;
2. The reasons for the disclosure;
3. The person, organization or class of persons or organizations to whom the disclosure is to be made;
4. The signature of the parent(s) or eligible student*;
5. The date of the consent and, if appropriate, a date when the consent is to be terminated.

The student's parent(s) or the eligible student* may obtain a copy of any records disclosed under this provision.

IOTA Community Schools will maintain an accurate record of all requests to disclose information from or to permit access to a student's education records. IOTA will maintain an accurate record of information it discloses and access it permits. IOTA will maintain this record as long as it maintains the student's education record. The record will include at least:

1. The name of the person or agency that makes the request;
2. The interest the person or agency has in the information;
3. The date the person or agency makes the request; and
4. Whether the request is granted and, if it is, the date access is permitted, or the disclosure is made.

**The student becomes an "eligible student" when he/she reaches age 18 or enrolls in a post-secondary school at which time all of the above rights become the student's rights.*

RIGHTS OF NON-CUSTODIAL OR NON-RESIDENT PARENT

A non-custodial or non-resident parent may request in writing that a copy of

the child's report card, notice of school attendance, names of teachers, class schedules, standardized test scores and any other records customarily available to parents be furnished directly to such non-custodial or non-resident parent. The written request must include the mailing address of the non-custodial parent. A non-custodial parent will not have access to this information if IOTA Community Schools is presented with a legal document prohibiting release of the information to the non-custodial or non-resident parent.

In addition, a non-custodial or non-resident parent has the same right to review the education record of a student as that given to the custodial parent, unless there is legal documentation prohibiting such review by the non-custodial or non-resident parent. However, the personal information of a custodial parent shall not be accessed by or released to a non-custodial or non-resident parent with the child's education record.

IOTA shall provide proof of a child's graduation from high school to either of the student's parents within twenty (20) business days of the parent's request.

MAKING PUBLIC RECORDS REQUESTS

All public record requests shall be made to the Public Records Request Coordinator (PRRC) in order to ensure public record requests made pursuant to the TPRA are routed to the appropriate records custodian and fulfilled in a timely manner. Each school's School Operation Manager (SOM) and Principal shall serve as the school-level points of contact for public records requests. In the event, the SOM or Principal receive a request to inspect records, they should route the request to General Counsel, Chief of Staff, and Executive Director.

Requests for inspection shall be made orally or in writing addressed as follows:

IOTA Community Schools
Attn: General Counsel
6000 Poplar Ave
Suite 250
Memphis, TN 38119

RESPONDING TO PUBLIC RECORDSREQUESTS.

The PRRC shall review public record requests and make an initial determination of the following:

1. If the requestor has provided evidence of Tennessee citizenship;
2. If the records requested are described with sufficient specificity to identify them;
3. If IOTA Community Schools is the custodian of the records requested.

The PRRC shall acknowledge receipt of the request and take any of the following action(s), as appropriate:

4. Advise the requestor of this Rule and the elections made by IOTA regarding:
    a. Proof of Tennessee Citizenship;
    b. Fees (and labor threshold and waivers if applicable);
    c. Aggregation of multiple or frequent requests.
5. Deny the request in writing if an appropriate ground applies, including the basis for the denial, using the Public Records Request Response Form developed by the Tennessee Office of Open Records Counsel (OORC). Appropriate grounds for denial include, but are not limited to, the following:
    a. Requestor is not, or has not presented evidence of being, a Tennessee citizen; Request lacks specificity;
    b. Exemption makes the record not subject to disclosure under the TPRA;
    c. IOTA Community Schools is not the custodian of the requested records;
    d. The records do not exist.
6. If appropriate, contact the requestor to see if request can be narrowed.
7. Forward the records request to the appropriate records custodian and advise the requestor of such action.
8. If the records are in the custody of a different governmental entity, and the PRRC knows the correct governmental entity, advise the requestor of the correct entity and PRRC for that entity, if known.
    a. The designated PRRC(s) for IOTA Community Schools is General Counsel and, in the absence of the General Counsel, the Executive Director. Contact information is available on the IOTA Community Schools Website.

RECORDS CUSTODIAN.

Upon receiving a public records request, the records custodian shall make requested open public records available as promptly as practicable in accordance with T.C.A. § 10-7-503.

If it is not practicable for the records custodian to promptly provide requested records because additional time is necessary to determine whether the requested records exist, to gain access to records, to determine whether the records are open, to redact records, or for other similar reasons, then the records custodian shall notify the PRRC who shall, within seven (7) business days from the records custodian's receipt of the request, send the requestor a completed Public Records Request Response Form developed by the OORC stating the time reasonably necessary to produce the record or information.

If the records custodian determines that a public record request should be denied, he or she shall notify the PRRC, who shall deny the request in writing using the Public Records Request Response Form developed by the OORC and provide the ground(s) for denial in writing, including, but not limited to the following:

1. Requestor is not, or has not presented evidence of being, a Tennessee citizen;
2. Request lacks specificity;
3. Exemption makes the record not subject to disclosure under them TPRA;
4. IOTA Community Schools is not the custodian of the requested records; or
5. The records do not exist.

If the records relate to another governmental entity and the PRRC is aware of the correct governmental entity, the PRRC shall advise the requestor of the correct governmental entity and PRRC for that entity, if known.

If the records custodian reasonably determines production of records should be segmented because the records request is for a large volume of records or additional time is necessary to prepare the records for access, the records custodian shall notify the requestor that production of the records will be in segments and that a records

production schedule will be provided as expeditiously as practicable. If appropriate, the records custodian should contact the requestor to see if the request can be narrowed. If the records custodian discovers records responsive to a records request were omitted, the records custodian shall promptly contact the requestor concerning the omission and produce the records as quickly as practicable.

REDACTION

If a record contains confidential information or information that is not open for public inspection, the records custodian shall prepare a redacted copy prior to providing access. The records custodian shall coordinate with the General Counsel of IOTA Community Schools for review and redaction of records. The records custodian and the PRRC may also consult the Office of the Attorney General.

Whenever a redacted record is provided, the records custodian shall provide the\ requestor with the basis for redaction. The basis given for redaction shall not disclose confidential information. A records custodian is not required to produce a privilege log.

INSPECTION OF RECORDS.

There is no charge for inspection of open public records.

The location for inspection of records within IOTA Community Schools shall be specified by the records custodian or PRRC.

A records custodian or PRRC may require an appointment for inspection or may require inspection of records at an alternate location under reasonable circumstances.

Section K: **Student Information Guidelines**	**IOTA Community Schools**		
	Descriptor Term: **K.2.0 Annual Notification**	Descriptor Code: **K 2.0**	Issued: **/**
		Reviewed: **/**	Revised: **6/24**

Under the Family Educational Rights and Privacy Act (FERPA), IOTA Community Schools notifies parents/guardians of their right to inspect and review his or her child's education records, the right to seek to amend the records, the right to consent to disclosure of personally identifiable information from the records (except in certain circumstances), the right to obtain a copy of this policy and a copy of the student's educational records, and the right to file a complaint with state and federal officials regarding an alleged failure by a school to comply with FERPA.

FERPA exempts disclosure of records to school officials with a legitimate educational interest from parental consent. Therefore, IOTA also notifies parents of its definitions of the terms "school official", and "legitimate educational interest." The annual notification is published by various means, including, but limited to: the student handbook, at annual registration, in a letter/notice to parents, or on each school's website. IOTA Community Schools' directory information can be found in this handbook.

Asbestos Hazard Emergency Response Act Notification

All parents, teachers, employees, short term workers or other building guests are notified of the presence of asbestos in school facilities. Anyone may review a copy of the management plan, planned or in-progress inspections, re-inspections, response actions, and post- response actions upon request by sending a written request to Executive Director or their designee for oversight of school operations. IOTA complies with the Asbestos Hazard
Emergency Response (AHERA), which requires schools to have in place a management plan that describes and identifies the location of known asbestos containing building materials (ACBM). Each school maintains records of all asbestos related activities and events pertaining to those identified materials. This notice is

provided yearly in the school student handbook. All asbestos related activities are conducted in compliance with asbestos rules and standardized work practices which are designed to provide safety for building occupants.

Information Request on Teacher/Paraprofessional Qualifications

IOTA Community Schools notifies the parents/guardians of children in each of its schools designed as Title I at the beginning of each school year of their right to request information regarding the professional qualifications of their student's classroom teachers and any paraprofessionals providing support to the child. Parents may request, at a minimum, the following information:

- Whether or not the teacher has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.
- Whether the teacher is teaching under emergency or provisional status through which State qualification or licensing criteria have been waived.
- The baccalaureate degree major the teacher and any other graduate certification or degree held by the teacher, and the field of discipline of the certification or degree.
- Whether the child is provided services by paraprofessionals and, if so, their qualifications.

Each school's principal, in collaboration with the Executive Director's designee for Human Resources, provides timely notice if the parent's child has been assigned, or has been taught for 4 or more consecutive weeks by, a teacher who is not highly qualified.

For further information regarding a specific teacher's qualifications, parents should refer to the Tennessee Department of Education, Teacher Licensing Web Site: http://www.state.tn.us/education/lic_home.htm

Section:	IOTA Community Schools		
Student Information Guidelines	Descriptor Term: **K.3.0 Parent Access**	Descriptor Code: **K.3.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

Under FERPA, a school must provide a parent with an opportunity to inspect and review his or her child's education records within 45 days following the receipt of a written request. A school is required to provide a parent with copies of education records, or make other arrangements if necessary (e.g., the parent cannot travel to the school to view the record.)

Under FERPA, a school is not required to provide information that is not routinely maintained or to create new education records in response to a parent's request. Accordingly, a school is not required to provide a parent with special updates on his or her child's progress in school unless such information already exists in an education record.

Section:	IOTA Community Schools		
Student Information Guidelines	Descriptor Term: **K.4.0 Amendment**	Descriptor Code: **K.4.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

Under FERPA, a parent has the right to request that inaccurate or misleading information in his or her child's education records be amended. While a school is not required to amend education records, it must consider all requests. If the school decides not to amend a record in accordance with a parent's request, the school must inform the parent of his or her right to a hearing on the matter. If, as a result of the hearing, the school still decides not to amend the record, the parent has the right to insert a statement in the record setting forth his or her views. That statement must remain with the contested part of the student's record for as long as the record is maintained.

The FERPA amendment procedure exists to challenge facts that are inaccurately recorded. It may not be used to challenge a grade, an opinion, or a substantive decision made by a school about a student. FERPA was intended to require that schools keep fair records, not to override the standards and procedures for making academic assessments, disciplinary rulings, or placement determinations.

Section:	IOTA Community Schools		
Student Information Guidelines	Descriptor Term: **K.5.0 Confidentiality**	Descriptor Code: **K.5.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

Under FERPA, a school cannot disclose personally identifiable information from a student's education
records unless the student's parent has provided written consent. However, there are a few important
exceptions to that rule:

1. FERPA allows "school officials," including teachers, within a school to access personally identifiable information contained in education records provided the school has determined that they have "legitimate educational interest" in the information. School officials can include: teachers, administrators, support staff, nurse/health staff, etc. As mentioned previously, a school must define both “school officials” and what it deems “legitimate educational interest” in its annual notification to parents. A school official generally has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibilities.
2. Another exception permits a school to disclose personally identifiable information from a student's education records, without consent, to another school or district in which the student seeks or intends to enroll. The sending school may make the disclosure if it has included a statement that it forwards education records in such circumstances in its annual notification of FERPA rights.
3. For students who are in state custody (including foster care), the Tennessee Department of Children's Services may access a student's educational records without parental consent, and school districts are not required to notify the parents of the child before releasing the information pursuant to a court order.
4. Authorized school officials may release or permit access to a student’s education record, without consent, in the following circumstances. School or district officials

will make a reasonable effort to notify the student's parent(s) or the eligible student before making a disclosure:

a. To comply with a judicial order or lawfully issued subpoena;
b. To comply with the requirements of child abuse reports to the extent known by the school officials including the name, address, and age of the child; the name and address of the person responsible for the care of the child, and the facts requiring the report;
c. When certain federal and state officials need information in order to audit or enforce legal conditions related to federally supported education programs in the school system;
d. When the school system has entered into a contract or written agreement for an organization to conduct scientific research on the system's behalf to develop tests or improve instruction, provided that the studies are conducted in a manner which will not permit the personal identification of students and their parents by individuals other than representatives of the organization and the information will be destroyed when no longer needed for the purpose for which the study was conducted;
e. To accrediting organizations to carry out their accrediting functions;
f. To financial institutions or government agencies that provide or may provide financial aid to a student in order to establish eligibility, to determine the amount of financial aid, to establish conditions for the receipt of financial aid, and to enforce financial aid agreements; when the persons to whom the information is to be disclosed are qualified and in a position to deal with the emergency;
g. To the Attorney General or his designee for official purposes related to the investigation or prosecution of an act of domestic or international terrorism. An educational agency that, in good faith, produces education records in accordance with an order issued under this Act shall not be liable to any person for that production;
h. To any agency caseworker or other representative of a state or local child welfare agency or tribal organization authorized to access the student's

educational records when such agencies or organizations are legally responsible for the care and protection of the student.

The need to maintain confidentiality implies that records should be stored in a safe and secure location. Student records are kept in a locked file cabinet or another location with equivalent security.

WHAT IF I HAVE QUESTIONS OR CONCERNS?

1. Consult the following resources:
    a. FERPA General Guidance for Parents: http://www2.ed.gov/policy/gen/guid/fpco/ferpa/parents.html
    b. FERPA Revised Guidelines for State Educational Agencies and Local Educational Agencies: http://www2.ed.gov/policy/gen/guid/fpco/pdf/sealea_overview.pdf
2. Contact your child's school (see Appendix).
3. Contact the Green Dot Public Schools' Executive Director

COMPLAINT: Families have the right to file a complaint with the U.S. Department of Education concerning alleged failures by the Achievement School District to comply with the requirements of FERPA.

The name and address of the office that administers FERPA is:
Family Policy Compliance Office
U.S. Department of Education
400 Maryland Ave., SW
Washington, DC 20202

To make the needed disclosure in a health or safety emergency when warranted by the seriousness of the threat to the student or other persons, when the information is necessary and needed to meet the emergency, when time is an important and limiting factor.

The Family Educational Rights and Privacy Act mandates that IOTA adopt a policy identifying those categories of personally identifiable information from a student's education records considered to be "directory information," which may generally be released unless the parent/legal guardian notifies IOTA, in writing, of his/her refusal.

"Directory information" is student information that is generally not considered harmful or an invasion of privacy if released. The primary purpose of directory information is to allow IOTA to include this type of information from a student's education records in certain publications, which include, but are not limited to:

- annual yearbooks;
- graduation programs;
- IOTA/school website(s);
- sports activity sheets showing weight and height of team members;
- honor roll or other recognition lists; and
- a playbill, showing the student's role in a drama production.

IOTA has designated the following student information as directory information:
name;

- address;
- telephone listing;
- electronic mail address;
- photograph;
- date and place of birth;
- grade level
- major field of study;
- dates of attendance;
- participation in officially recognized activities and sports;
- weight and height of members of athletic teams;
- degrees and awards received; and

- most recent previous school attended.

In addition, federal law requires that education agencies receiving assistance under the Elementary and Secondary Education Act of 1965 must provide military recruiters, upon request, with students' names, addresses and telephone listings, unless parents/legal guardians have advised IOTA that they do not want their child's information disclosed without their prior written consent.

Directory information does not include a student's social security number or student identification number. However, IOTA may disclose a student's identification number, user identification, or other unique personal identifier used to communicate in electronic systems, provided it cannot be used to access education records without a personal identification number, password, or other factor that only the authorized user knows. A student's social security number will not be used for this purpose.

Private schools and colleges/universities may be given the names and addresses of 12th-grade students and students who are no longer enrolled in a IOTA school provided that the information is used only for purposes directly related to the institution's academic or professional goals.

If parents/legal guardians do not want IOTA to disclose directory information from their child's education records without their prior written consent, they must notify their child's school site principal, in writing, by September 1, or within 30 days upon a student's enrollment. The request to withhold directory information is applicable only to the school year in which the notification was provided to IOTA.

Section:	IOTA Community Schools		
Student Information Guidelines	Descriptor Term: **K.7.0 Research Request**	Descriptor Code: **K.7.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

IOTA recognizes the value of academic research to improve educational programs and practices that are aligned with IOTA's mission and is likely to benefit IOTA without disrupting the school program. The Executive Director or designee must give prior authorization for research projects within IOTA or at any IOTA schools. Researchers shall respect the privacy rights of students, including their right to refrain from participation in research projects in accordance with law and IOTA policy. The Executive Director or designee shall ensure that parents/guardians receive prior notification of any surveys or evaluations that collect personal student information and that consent is obtained in accordance with law.

Persons or groups wishing to use IOTA staff, students, or property in connection with an academic research project shall submit to the Executive Director or designee a written proposal which includes, but is not limited to:

1. name of researcher(s) and academic credentials;
2. purpose, scope, and duration of the project;
3. method of study or investigation to be used;
4. approval from the institution's internal review board;
5. extent of participation expected of students and staff;
6. a certification that the researcher(s) will use not use the IOTA name or brand in any publication of findings without prior approval from IOTA;
7. use to which project results will be put; and
8. benefits to the school(s) or IOTA.

The Executive Director or designee shall evaluate the proposal based upon, but is not bound solely by, the following factors:

1. shows potential for improving instructional programs and strategies;
2. addresses a relevant educational problem, concern or issue; and
3. is designed to minimize interruptions and demands upon the time of students and staff.

Should the Executive Director or designee grant permission for the research project, the researcher(s) shall adhere to the IOTA Policies for volunteers, including, but not limited to, policies regarding Criminal Background Checks and Tuberculosis Testing.

IOTA Community Schools will administer student and parent surveys periodically to assess school climate, teacher performance, and general satisfaction.

Additionally, surveys for research purposes shall be allowed when the project is viewed as contributory to greater understanding of the teaching-learning process, the project does not violate the goals of IOTA and the disruption of the regular school program is minimal. All external party requests shall outline what is to be done, who is to be involved and how the results will be used and distributed. IOTA shall develop administrative procedures for approving requests of external parties to conduct surveys that are consistent with the following requirements:

- Parents shall have the right to inspect all instructional material that will be used for a survey, analysis or evaluation as part of a federal program.
- No student may, without parental consent, take part in a survey, analysis, or evaluation that reveals information covering:
    - Political affiliations or beliefs of the student or the student's parent;
    - Mental or psychological problems of the student or the student's family;
    - Sexual behavior or attitudes;
    - Illegal, anti-social, self-incriminating, or demeaning behavior;
    - Critical appraisals of other individuals with whom respondents have close family relationships;
    - Legally privileged relationships;
    - Firearm ownership;
    - Religious practices, affiliations or beliefs of the student or the student's parent; and
    - Income.

Protection of Pupil Rights Amendment (PPRA)

PPRA affords parents of elementary and secondary students certain rights regarding the conduct of surveys, collection and use of information for marketing purposes, and certain physical exams. These include, but are not limited to, the right to:

- Consent before students are required to submit to a survey that concerns one or more of the following protected areas ("protected information survey") if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED)–
    1. Political affiliations or beliefs of the student or student's parent;
    2. Mental or psychological problems of the student or student's family;
    3. Sex behavior or attitudes;
    4. Illegal, anti-social, self-incriminating, or demeaning behavior;
    5. Critical appraisals of others with whom respondents have close family relationships;
    6. Legally recognized privileged relationships, such as with lawyers, doctors, or ministers;
    7. Religious practices, affiliations, or beliefs of the student or student's parent; or
    8. Income, other than as required by law to determine program eligibility.
- Receive notice and an opportunity to opt a student out of –
    1. Any other protected information survey, regardless of funding;
    2. Any non-emergency, invasive physical exam or screening required as a condition of attendance, administered by the school or its agent, and not necessary to protect the immediate health and safety of a student, except for hearing, vision, or scoliosis screenings, or any physical exam or screening permitted or required under State law; and
    3. Activities involving collection, disclosure, or use of personal information collected from students for marketing or to sell or otherwise distribute the information to others. (This does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions.)
- Inspect, upon request and before administration or use –
    a. Protected information surveys of students and surveys created by a third party;

b. Instruments used to collect personal information from students for any of the above marketing, sales, or other distribution purposes; and
c. Instructional material used as part of the educational curriculum.

These rights transfer from the parents to a student who is 18 years old or an emancipated minor under State law.

IOTA will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. IOTA will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation of the specific activity or survey. IOTA will make this notification to parents at the beginning of the school year if IOTA has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and be provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this direct notification requirement:

- Collection, disclosure, or use of personal information collected from students for marketing, sales, or other distribution.
- Administration of any protected information survey not funded in whole or in part by ED.
- Any non-emergency, invasive physical examination or screening as described above.

Parents who believe their rights have been violated may file a complaint with:
Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW
Washington, D.C. 20202

Section:	IOTA Community Schools		
Student Rights & Responsibilities	Descriptor Term: **L.14.0 Transportation of Students**	Descriptor Code: **L-14.0**	Issued: **/**
		Reviewed: **/**	Revised: **/**

IOTA is committed to transporting students safely and recognizes that, in addition to general busing of students by licensed bus drivers, situations arise that require student transportation by the staff of IOTA or its family of schools. Such situations include transportation of students for:

IOTA or school-sponsored field trips, excursions, or other extracurricular activities (e.g., athletic competitions); and compelling circumstances (e.g., an emergency situation reasonably requiring action to help ensure student safety and/or health).

Without preventative measures, the foregoing situations may expose IOTA to potential legal liability. Unconventional transportation arrangements (e.g., staff driving students home after an extracurricular activity), or students being left on or near campus without transportation, elevate the risk of liability to IOTA and its family of schools. To help avoid such liability, employees of IOTA or its family of schools shall not transport students in their personal vehicles unless the:

Student's parent has completed the Transportation Permission and Release of Liability Form and returned it to the student's school of attendance; and the driver has completed the Employee Driver Agreement, which has been approved by an administrator at the employee's assigned school.

EXITING THE BUS AT ALTERNATIVE LOCATIONS

State law requires that a student whom a parent or guardian desires to exit a school bus at a destination other than the student's regular bus stop on the student's return bus route after dismissal of school shall provide the bus driver with a signed note from the parent or guardian informing the driver of the change in the student's bus stop for that day. The driver shall be required to turn the signed note over to the student's school principal or other school authority as soon as practicable after completion of the route.

UNRULY STUDENTS

In accordance with state law, a driver shall report to school authorities as soon as possible, but no later than the end of the route, any student refusing to obey the driver and exiting the bus without the driver's permission at a point other than the student's destination for that trip.

TRANSIT TIME

No pupil shall be allowed to remain in transit to or from school on a school bus more than one and one half (1 ½) hours in the morning or one and one half (1 ½) hours in the afternoon, in accordance with state law.

HOMELESS and FOSTER CARE TRANSPORTATION

By federal law, student who lose their homes may continue in their school or origin. Transportation must be provided, within reason, if requested. Transportation should be from a temporary residence, shelter or transitional housing.

Under federal law, students placed in foster care may also continue in their school of origin. Transportation must be provided, within reason, if requested. Transportation should be from the student's residence. If you are homeless or in foster care, contact your school's principal and/or the IOTA Director of Student

Services, who will begin procedures to initiate transportation services. It is important to notify all parties involved of any changes to the family's housing status.

ALTERNATIVE EDUCATION TRANSPORTATION SERVICES

When students are remanded to an alternative education school, the sending school should ensure transportation accommodations have been made. These may include, but are not limited to, public bus passes, school bus routes, and private vehicle pick-up. If a student is expelled or remanded to a second alternative school, transportation is the parent/guardian's responsibility.

COMPLAINT PROCESS

Students, parents, teachers, staff and community members are encouraged to report school bus safety complaints to the transportation supervisor. The following procedure will govern how students, teachers, staff, and community members shall submit bus safety complaints:

All complaints shall be submitted to the transportation supervisor; and Complaints may be submitted in person, via phone call, mail, or email.

The transportation supervisor shall begin an investigation of all bus safety complaints within twenty-four (24) hours of receipt.

Within forty-eight (48) hours of receipt of the initial complaint, the transportation supervisor shall submit a preliminary report to the commission's Director of Schools. This report shall include:

- The time and the date the complaint was received;
- The name of the bus driver;
- A copy or summary of the complaint; and
- Any prior complaints or disciplinary actions taken against the driver.

Within sixty (60) days of receiving the initial complaint, the transportation supervisor shall submit a final written report to the commission's Director of Schools that details the investigation's finding as well as the action taken in response to the complaint.

VIDEO FOOTAGE

Primary guardians desiring to view video footage collected from school buses, if any, shall contact IOTA Public Schools TN Director of Operations, or designee. If available, video footage shall be viewed at the discretion and under the supervision of the Executive Director, or designee.

The viewing of all video footage shall comply with T.C.A. § 10-7-504, the Family Educational Rights and Privacy Act (20 U.S.C. § 1232g), and other relevant state and federal privacy laws.

Video footage collected from video cameras installed inside IOTA school buses, if any, shall be kept for a maximum of ten (10) calendar days.

Section L: **Student Rights & Responsibilities**	**IOTA Community Schools**		
	Descriptor Term: **L.15.0 Uniform Complaints Procedures**	Descriptor Code: **L.15.0**	Issued: **/**
		Reviewed: **6/24**	Revised: **6/24**

Purpose

IOTA Community Schools recognize the primary responsibility to ensure its compliance with applicable state and federal laws and regulations governing IOTA's educational programs. Accordingly, IOTA Community Schools shall investigate complaints alleging failure to comply with such laws and regulations (including any complaint communicating alleged noncompliance or any act or omission that would be prohibited by ADA and/or Section 504), or alleging unlawful discrimination, harassment, intimidation, or bullying.

Further, IOTA shall seek to resolve any complaint alleging unlawful discrimination, harassment, intimidation, and/or bullying in IOTA programs based on actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or based on association with a person or group with one or more of these actual or perceived characteristics.

IOTA will disseminate this policy annually to IOTA Community Schools' employees, students, parents/guardians, appropriate school officials or representatives, school advisory committees, and other interested IOTA parties.

Filing a Complaint

Prior to filing a formal complaint, IOTA Schools encourages the early, informal resolution of complaints at the school site level whenever possible.

Any individual, public agency, or organization may file a written complaint that alleges a violation of federal or state laws or regulations governing IOTA's educational programs or unlawful discrimination as identified above.

A complaint concerning unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges that he or she personally suffered unlawful discrimination, harassment, intimidation, or bullying, or by a person who believes that an individual or any specific class of individuals has been subjected to it. Such a complaint must be filed no later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation, or bullying. However, upon written request by the complainant, the school principal or designee may extend the filing period for up to 90 calendar days.

Complaints are to be submitted, in writing, to the principal at the school at which the alleged violation occurred. Such complaints must include the following:

- The underlying facts;
- Details, such as the name(s) of the those involved (including witnesses) as well as the date(s) and location(s) of the incident or alleged violation;
- Information regarding any attempts to address the complaint at the school site; and
- Copies of written documentation or evidence that may be relevant or supportive of the complaint.

Any individual who is unable to prepare a written complaint (e.g., disability or illiteracy) can receive assistance from the school site administrator or designee, or by contacting the school sites at which the alleged violation occurred.

IOTA Community Schools shall maintain confidentiality of the involved parties to the maximum extent practicable without obstructing the investigation. IOTA prohibits any form of retaliation against any complainant in the process.

Participation in the complaint process shall not in any way affect the complainant's status, grades, or work assignments.

Complaint Investigation and Final Response

IOTA Community Schools shall complete an investigation and provide a written final response within sixty (60) calendar days from the date of receipt of the complaint by the school principal unless the complainant agrees, in writing, to an extension of the timeline. The principal or designee shall provide the complainant and/or his or her representative with an opportunity to present the complaint and any evidence, or information leading to evidence, to support the allegations in the complaint. The principal or designee also shall collect all documents and interview all witnesses with information pertinent to the complaint. A complainant's refusal to provide the principal or designee with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

IOTA's final response shall include the following:

- The finding(s) of fact based on the evidence gathered;
- The conclusion(s) of law;
- Disposition of the complaint;
- Rationale for such disposition;
- Corrective action, if any are warranted; and
- Notice of the complainant's right to appeal the final response within fifteen (15) calendar days to IOTA Community Schools Board of Directors by submitting the appeal, via electronic mail, to the Executive Director.

The principal of the school at which the complaint was filed shall maintain a record of each complaint and subsequent related actions, including, but not limited to, IOTA's final response.

ADA and Section 504 Complaints

Each school's ADA/Section 504 Coordinator shall handle any complaint involving ADA or Section 504. The ADA/Section 504 Coordinator shall provide a copy of each complaint received to the LEA's ADA/Section 504 Coordinator.

IOTA Community Schools ADA/Section 504 Coordinator shall respond to all complaints promptly, following the process outlined above.

A copy of the response to a complaint shall also be provided to the parent/guardian and IOTA's LEA's ADA/Section 504 Coordinator.

APPEAL

The complainant has a right to appeal IOTA's final response to IOTA Community Schools' Board of Directors by submitting the appeal, via electronic mail, to the Chair of the Board of Directors within fifteen (15) calendar days from the receipt of IOTA's final response. The appeal shall specify the basis for the appeal and whether the findings of facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the original complaint filed with IOTA and a copy of IOTA Schools' final response.

ADA, Section 504, or IDEA Grievances

ADA, Section 504, or IDEA legal or other administrative actions may be filed without filing a complaint or grievance with the LEA or school. Complaints shall be directed to the following:

ADA Complaints:

U.S. Department of Justice
950 Pennsylvania Avenue, NW
Civil Rights Division
Disability Rights Section – 1425
NYAV Washington, D.C. 20530
Online: Complaint Form (en Español)
Telephone: 1-800-514-0301 (voice); 1-800-514-0383 (TTY)
Fax: (202) 307-1197

Section 504 Complaints:

Office for Civil Rights

U.S. Department of Education 61
Forsyth St. S.W., Suite 19T10
Atlanta, GA 30303-8927
Telephone: 404-974-9406

Fax: 404-974-9471; TDD: 800-877-8339

Email: OCR.Atlanta@ed.gov

IDEA Administrative and/or Due Process Complaints:

Tennessee Department of Education
Office of General Counsel
9th Floor, Andrew Johnson Tower
710 James Robertson Parkway
Nashville, Tennessee 37243
Telephone: (615) 741-2921
Email:
Taylor.Jenkins@tn.gov

2024-2025

Student Policy Manual Signature Page

This Student Policy Manual contains important information regarding your student's academic and social-emotional and success in IOTA Community Schools. Due to its importance in your child's education, we ask that you and your student sign below affirming you have familiarized yourself with the policies and procedures contained in the handbook.

My signature below hereby certifies that:

- I have read this Student Policy Manual, and I understand my rights and responsibilities;
- I understand that I should contact the school office or Principal regarding any questions I have that are not answered in this Student Policy Manual; and
- I understand that the policies described in this Student Policy Manual may be updated as necessary.

Student Name:	
Student Signature:	
Date:	

Parent/Guardian Name:	
Parent/Guardian Signature:	
Date:	

Attachment G: See Attachment F - Student And Family Policy Manual

Attachment H: Enrollment Policy

Wooddale Middle School
Lottery & Waitlist
Specifications
April 2025

Wooddale Middle School uses SchoolMint to conduct its lottery and manage its waitlist. This document explains the mechanics of SchoolMint's automated lottery and the preferences configured that align with Wooddale Middle School's approved charter application and Tennessee charter school law.

A. Wooddale Middle Lottery and Waitlist Preferences

IOTA Community Schools will hold an initial application period of at least 30 days each year. Applicants can complete forms via the SchoolMint system. All forms will be date-stamped within the SchoolMint system. Click here to review the lottery application is SchoolMint

Application forms received prior to the application deadline will be categorized into one of the following priority groups:

Priority Group 1: All currently enrolled students at Wooddale Middle School. Students in this priority group are automatically re-enrolled and not subject to the lottery.
Priority Group 2: Children of IOTA Community Schools licensed teachers (not to exceed 10% of total enrollment or twenty-five students, whichever is less)
Priority Group 3: All currently enrolled IOTA Community Schools students as articulated in the agreement approved by the charter authorizer
Priority Group 4: Siblings of students already enrolled in the charter school
Priority Group 5: Students residing within Memphis Shelby County School district's zoned area, who were enrolled in another public school during the previous school year
Priority Group 6: No priority

Students who may fall in multiple priority groups will be placed in the highest priority group for the lottery.

Priority Group 1:
Students are considered currently enrolled Wooddale Middle School students, if they are active in Wooddale Middle School as of the application form deadline. Students in this priority group are automatically re-enrolled and not subject to the lottery.

Priority Group 2:
Priority Group 2 includes students who answer "yes" to one or more of the following questions: "Is one of the parents or guardians on the board of this organization? ", and "Is one of the parents or guardians employed by this organization?" Each question with an answer of "Yes" will require a name to be submitted. Only submissions for priority group 2 verified by IOTA Human Resources to be a teacher or board member will be given priority.Students in this priority group are also automatically re-enrolled and not subject to the lottery.

Priority Group 3:
In accordance with the articulation agreement approved by the charter authorizer, students are considered currently enrolled IOTA Community Schools students, if they are active in any of IOTA Community Schools campuses as of the application form deadline.

Priority Group 4:
Priority Group 4 includes students with siblings already enrolled at Wooddale Middle School. A sibling is defined as someone who shares at least one biological parent or guardian with another student currently enrolled.

Priority Group 5:
Priority Group 5 includes students who are considered residing within Memphis Shelby County Schools District's zoned area based on his/her address, and who were enrolled in another public school during the previous school year. This information can be verified either through SchoolMint's geographic boundary data service, Maponics, or by using Memphis Shelby County School District's school finder web query.

Priority Group 6:
Students are considered residing outside Memphis Shelby County Schools District based on his/her address. If an applicant resides in Tennessee, but his/her address falls outside of Memphis Shelby County School District's school finder web query or SchoolMint's Maponics service, the applicant will be placed in this group. If a student is placed in this group, they will not be permitted to enroll, as Memphis Shelby County does not permit students enrolling outside of the county.

All preferences will be verified by IOTA staff prior to the lottery being run. Verification will occur using one or more methods for each priority group:

Priority Group	Verification
Priority Group 1	1. Current school listed on application form 2. Verification in IOTA's SIS system that the student is actively enrolled
Priority Group 2	1. Questions on application form and submission of name if answer is "Yes": "Is one of the parents or guardians employed by this organization?" 2. Verification with IOTA Human Resources that immediate family member is a current full-time, regular employee
Priority Group 3	1. Current school listed on application form 2. Verification in IOTA's SIS system that the student is actively enrolled
Priority Group 4	1. Question on application form, "Does the student have a brother or sister currently attending this school?" 2. Verification by IOTA staff that sibling is currently enrolled at the time of the lottery
Priority Group 5	1. Verification by SchoolMint's geographic boundary data service Maponics **OR** 2. Verification by IOTA staff that address provided on application form falls within Memphis Shelby County Schools via the MSCS School finder
Priority Group 6	1. Verification by SchoolMint's geographic boundary data service Maponics **OR** 2. Verification by IOTA staff that address provided on application form falls outside Memphis Shelby County Schools via the MSCS School Finder

If the number of completed application forms exceeds the grade-level capacity, a random, public drawing lottery will be held within 7 days after the end of the initial student application period.

The school reserves the right to select more than the applicable 6th, 7th, and 8th grade capacities for admission to ensure the school's overall enrollment is stable if the increase would not require a material revision to the charter.

B. <u>Post Lottery and Waitlist Management</u>

After the initial application period, students will be placed on the waitlist as follows:

Application forms received after the initial application period deadline, but before the actual lottery occurs, will be placed on the waitlist based on priority group in the order received.

Application forms received after the lottery has occurred will be placed on the waitlist in the order they are received with no preference being granted.

The waitlist for every grade expires annually on the last day of the school year. As a best practice, IOTA will reach out to each waitlist student to invite them to submit an application form for the next school year during the annual application period and notify the parent/guardian of the waitlist expiration at the end of the year.

C. SchoolMint Lottery Mechanics

SchoolMint's random number generator (PRNG) is currently implemented as a modified Mersenne Twister with a period of 2**19937-1.

For example, let's say there are 5 students (s1, s2, s3, s4 and s5) who have applied. Everyone has a "no priority." In this case, SchoolMint puts x number of tickets for each student in the hat (i.e., our randomizer - Ruby).

Let's say there is only 1 seat available for the grade that these 5 students are applying to. Therefore, x=1 and each student will get 1 ticket in the hat: s1 (t1), s2 (t2), s3 (t3), s4 (t4), s5 (t5).

Now let's say there are 3 seats available in a specific grade and 5 students have submitted applications for that grade. SchoolMint will randomly pick up tickets for 3 students (e.g., t3, t1, t4). In this case, students 3, 1 and 4 are selected and the remaining students will be placed on the waitlist in the order selected.

The above process will be repeated for each priority group starting with Priority Group 1 and ending with Priority Group 5.

Additional SchoolMint Details

- SchoolMint uses an industry standard randomizer.
- SchoolMint uses a pseudo-random number generator which is currently implemented as a modified Mersenne Twister with a period of 2**19937-1. This is the default random number generator available with Ruby Language. More information can be found here (http://ruby-doc.org/core- 2.2.0/Random.html). The generator uses a source of entropy provided by the operating system, if available (/dev/urandom on Unix systems or the RSA cryptographic provider on Windows), which is then combined with the time, the process id, and a sequence number.
  Because of this randomizer, every lottery run will show different results.
- SchoolMint maintains an audit-trail for all the changes including any waitlist changes that can happen as result of students accepting or declining offers.
- SchoolMint does not allow any user (school admin or SchoolMint employee) to tamper with the randomization of the lottery.

Bluff City High School
Lottery & Waitlist
Specifications
April 2025

Bluff City High School uses SchoolMint to conduct its lottery and manage its waitlist. This document explains the mechanics of SchoolMint's automated lottery and the preferences configured that align with Bluff City High School's approved charter application and Tennessee charter school law.

A. Bluff City Lottery and Waitlist Preferences

IOTA Community Schools will hold an initial application period of at least 30 days each year. Applicants can complete forms via the SchoolMint system. All forms will be date-stamped within the SchoolMint system. Click here to review the lottery application is SchoolMint

Application forms received prior to the application deadline will be categorized into one of the following priority groups:

Priority Group 1: All currently enrolled students at Bluff City High School. Students in this priority group are automatically re-enrolled and not subject to the lottery.
Priority Group 2: Children of IOTA Community Schools licensed teachers (not to exceed 10% of total enrollment or twenty-five students, whichever is less)
Priority Group 3: All currently enrolled IOTA Community Schools students as articulated in the agreement approved by the charter authorizer
Priority Group 4: Siblings of students already enrolled in the charter school
Priority Group 5: Students residing within Memphis Shelby County School district's zoned area, who were enrolled in another public school during the previous school year
Priority Group 6: No priority

Students who may fall in multiple priority groups will be placed in the highest priority group for the lottery.

Priority Group 1:
Students are considered currently enrolled Bluff City High School students, if they are active in Bluff City High School as of the application form deadline. Students in this priority group are automatically re-enrolled and not subject to the lottery.

Priority Group 2:
Priority Group 2 includes students who answer "yes" to one or more of the following questions: "Is one of the parents or guardians on the board of this organization? ", and "Is one of the parents or guardians employed by this organization?" Each question with an answer of "Yes" will require a name to be submitted. Only submissions for priority group 2 verified by IOTA Human Resources to be a teacher or board member will be given priority.Students in this priority group are also automatically re-enrolled and not subject to the lottery.

Priority Group 3:
In accordance with the articulation agreement approved by the charter authorizer, students are considered currently enrolled IOTA Community Schools students, if they are active in any of IOTA Community Schools campuses as of the application form deadline.

Priority Group 4:
Priority Group 4 includes students with siblings already enrolled at Bluff City High School. A sibling is defined as someone who shares at least one biological parent or guardian with another student currently enrolled.

Attachment I: Parent and Community Engagement

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Ida Marshall

Organization: Permanent Substitute teacher with Kelly Educational Services assigned to Hillcrest

Date: Dec 11, 2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Crystal Johnson

Organization: Iota Community School

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

(Yes)	
No	

Name: Dontarion Wright

Organization: PE Teacher

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Keva Hannis

Organization: _____

Date: 12-11-2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Courtney Dillard

Organization: SubNow INC

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Christopher Greer

Organization: IOTA

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

(Yes)	
No	

Name: Inca M. Harvey

Organization: IOTA

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Mariana Cruz

Organization: Hillcrest High School

Date: 12/11/2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Kimberly Rawl

Organization: Hillcrest

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Laura Cochran

Organization: Hillcrest H.S.

Date: 12/11/2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Chester Williamson

Organization: Resident

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Louis Ojie

Organization: _____

Date: 12-11-24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Jasmine Chambers

Organization: IOTA / Hillcrest

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	Yes
No	

Name: Eddie L. Gamble Jr.

Organization: Iota Schools

Date: 12/11/2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	X
No	

Name: JaVita Martin

Organization: IOTA

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Ashley Jones

Organization: Iota Community Schools

Date: 12/11/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Antoinette Judge

Organization: Hillcrest Parent

Date: 01/16/2025

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Lilian Cano

Organization: _____

Date: 01-9-25

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Christian Scott

Organization: _____

Date: 01/09/2025

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Felicia Collins

Organization: Turning Point Home Health, INC

Date: 12-15-2004

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Betty Lewis

Organization: _____

Date: 12-19-2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Keska Loggins

Organization: _____

Date: 12/19/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: La'Keevia Peekins

Organization: _____

Date: 12-19-24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Javarea Watkins

Organization: _____

Date: Dec. 19, 2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Duntinese Holmes

Organization: _____

Date: 12/19/2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	X
No	

Name: Cee Futrell

Organization: Hillcrest High School

Date: 12/19/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	X
No	

Name: Kiarra Patton

Organization: _____

Date: 12/19/24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Patricia Rucker

Organization: _____

Date: 12/19/2024

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: Lynista Stephenzy

Organization: parent

Date: 12-19-24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	
No	

Name: J. Jamison

Organization: PARENT

Date: 12-19-24

Thank you for your ongoing support.

Dr. Greene
Principal

Letter of Support

Dear Community Stakeholder,

We need your support! Hillcrest High School may remain in beyond its original 10 year charter if community stakeholders and members sign a letter of support in agreement with the IOTA's request to operate another 10 years. Please note that a school may only use the community letter of support in its 10th year of operation.

Would you like Hillcrest High School to remain in IOTA Community Schools for another 10 years? **Please mark yes or no below.**

Yes	✓
No	

Name: Felicia Judge

Organization: Hillcrest Parent

Date: 01/16/2025

Thank you for your ongoing support.

Dr. Greene
Principal

Pamela Egwuekwe
Community Engagement Coordinator, CodeCrew
Memphis Tennessee
pamela@code-crew.org
(901) 229-1726
January 21, 2025

To Whom It May Concern,

I am writing as a dedicated community partner to express my steadfast support for the continued operation of IOTA Community Schools. These schools play a vital role in our community, providing outstanding educational opportunities and fostering a sense of belonging for the students and families they serve.

IOTA Community Schools are more than academic institutions—cornerstones of their neighborhoods. They nurture generations of learners, helping them build the skills and character necessary for success in higher education, careers, and life. The school's dedicated teachers, administrators, and staff go above and beyond to support students, offering high-quality instruction and personalized attention that meets diverse needs.

Beyond academics, IOTA Community Schools provide crucial extracurricular programs, including athletics, STEM, and clubs, that help students develop leadership, teamwork, and creative problem-solving skills. Such opportunities are essential to fostering well-rounded individuals and creating pathways to future success.

Furthermore, the continued operation of these schools is critical for maintaining equity within our community. Their accessibility ensures that every child, regardless of their socioeconomic background, has access to a quality education close to home. Closing or consolidating these schools would disproportionately affect our most vulnerable students, creating challenges for transportation, overcrowding, and a potential loss of the close-knit communities that make these schools exceptional.

As a community partner, I am committed to supporting initiatives that empower our students and strengthen our neighborhoods. I firmly believe that IOTA Community Schools are essential to

achieving those goals. I urge stakeholders at every level to join me in supporting these schools and ensuring their long-term success for our students, families, and community.

Thank you for your attention to this important matter.

Sincerely,

Pamela Egwuekwe

Pamela Egwuekwe
Community Partner

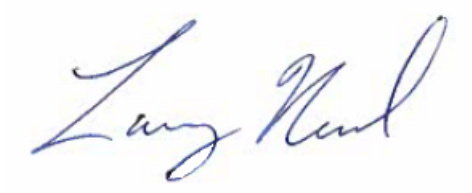
January 21, 2025

To Whom this May Concern:

Please consider renewing the charter for Kirby Middle School and Hillcrest High School. The IOTA team continues to build strong relationships with families and communities, providing a safe and reliable education experience conducive to learning. Students who remain with the IOTA organization are showing significant measured growth while the organization seeks to lift overall academic performance. I believe the continued leadership of these schools by IOTA will be a positive asset for the community.

I endorse the expertise and skillset of the leadership team and will continue to support their ongoing work.

Sincerely,



Larry Neal
Senior Vice President, Commercial Banking
Simmons Bank
6075 Poplar Avenue, Suite 900
Memphis, TN 38119
Office 901-249-2002
Larry.neal@simmonsbank.com

Lifedoc Health
6625 Lenox Park Drive
Memphis, TN 38115
Tel: (901) 683 0024
Fax: (901) 683 0086

January 21, 2025

To Whom It May Concern,

I am writing this letter to express my strong support of IOTA Community Schools, a network dedicated to providing high-quality educational opportunities for all students. As the President and Chair of the Lifedoc Health Board, I have had the privilege of witnessing the positive impact IOTA Community Schools has on the students, families, and communities it serves.

IOTA Community Schools stands out for its commitment to not just academic excellence but also innovation and collaboration. They ensure that each student has access to the necessary tools and resources to thrive both academically and personally. With a focus on essential initiatives like STEM education, social-emotional learning, college and career readiness, and a dedication to fostering inclusive, supportive environments, it's clear that IOTA Community Schools is setting a benchmark for educational success.

The dedication of IOTA Community Schools to continuous improvement and collaboration with stakeholders is evident in their achievements and ongoing efforts to innovate and adapt to the needs of the community. Their work not only benefits the students within their schools but also strengthens the broader community.

As a supporter of IOTA Community Schools, I have every confidence in their capacity to achieve specific goals and continue driving positive changes. I wholeheartedly endorse their mission and look forward to seeing their continued success.

Thank you for your time and consideration. Please do not hesitate to reach out if you have any questions or need further information.

Sincerely,



Pedro A. Velasquez
Executive Director

St. Jude Children's Research Hospital

Letter in Support of Hillcrest High School

AMERTICE ALLEN

ALSAC Sr. Director ~ Donor Relationship Mgmt.

January 21, 2025

To Whom It May Concern:

I am writing this letter in support of Iota Community Schools, a network dedicated to providing high-quality educational opportunities for all students. As a Board Member, I have had the privilege of witnessing the positive impact Iota Community Schools has on the students, families, and communities it serves.

Iota Community Schools exemplifies a commitment to academic excellence ensuring that each student is equipped with the tools and resources necessary to succeed academically, socially, and emotionally. From its emphasis on college prep and social well-being to its focus on fostering inclusive and supportive environments, Iota Community Schools stands out as a model for educational success.

I beam with pride as Board Chair when I hear the students speak about the passion, dedication, patience, and communication provided by the faculty and administrative staff. The teachers are invested in the students' development and encourage creativity which allows students to envision the endless possibilities their future holds.

The dedication of Iota Community Schools to continuous improvement and collaboration with stakeholders is evident in their achievements and ongoing efforts to innovate and adapt to the needs of the community. Their work not only benefits the students within their schools but also strengthens the broader community.

© 2019 ALSAC/St. Jude Children's Research Hospital

As a supporter of Iota Community Schools, I am confident in their ability to connect with students on every level to drive positive change, adapt to an evolving world, and continue striving for academic excellence. I wholeheartedly endorse their mission and look forward to seeing their continued success.

Thank you for your time and consideration. Please do not hesitate to reach out if you have any questions or need further information.

Sincerely,
Amertice Allen, MPH
ALSAC Sr. Director ~ Donor Relationship Management
amertice.allen@alsac.stjude.org
901-438-4835

© 2019 ALSAC/St. Jude Children's Research Hospital ;7MM68

To whom it may concern,

I am writing to express our enthusiastic support for the ISM Grant aimed at enhancing the dual enrollment programs for IOTA schools. At Moore Tech, we believe in the power of innovative education and the importance of equipping students with the skills needed for today's high-demand job market.

Our commitment to partnering with IOTA schools is driven by a shared vision: to create accessible, high-quality training opportunities that prepare students for successful careers in the construction trades and beyond. Through this grant, we envision a collaborative effort to offer courses directly on the Moore Tech campus or to develop onsite labs at IOTA schools, where students can engage in hands-on learning.

By establishing these dual enrollment programs, we can provide students with a pathway to earn college credit toward an Associate of Applied Technology degree post-graduation. This not only enhances their educational experience but also positions them competitively in the workforce, ensuring they are equipped with relevant skills that employers are seeking.

We are excited about the potential of this partnership and the opportunities it will create for students in our community. The support from the ISM Grant will be instrumental in making these innovative programs a reality, allowing us to foster a new generation of skilled professionals.

Thank you for considering our support for this initiative. We look forward to collaborating with IOTA schools to empower students and contribute to their success.

Karen Treas
Chief Administrative Officer
Wm. R. Moore College of Technology (Moore Tech)
1200 Poplar Ave.
Memphis, TN 38104

S.O. What! Speaking, Coaching, and Consulting with Summer Owens

January 22, 2025

To Whom It May Concern,

I am pleased to express my strong support for IOTA Community Schools and the transformative work they are doing to provide high-quality education to students in our community. As a local business owner, I have seen firsthand the positive impact IOTA Community Schools has on both its students and the broader community.

IOTA Community Schools is dedicated to fostering academic excellence, personal growth, and community engagement. Through their innovative programs, commitment to equity, and focus on the whole child, they are creating opportunities for students to succeed not only in school but in life.

Some key highlights of Iota Community Schools' contributions include:

- **Academic Excellence:** Students consistently achieve growth in standardized testing and exceed expectations in core subjects.
- **Holistic Development:** Programs that support social-emotional learning, extracurricular engagement, and leadership development.
- **Community Partnerships:** Strong collaboration with families, local organizations, and businesses to ensure a well-rounded education for every student.

I am particularly impressed with the mentoring department and their focus on innovative partnerships and methods for reaching students.

I am confident that IOTA Community Schools will continue to make a meaningful difference in the lives of its students and in strengthening the fabric of our community. I wholeheartedly support their mission and encourage others to join in backing their efforts.

Please feel free to contact me at summer@summerowens.com or 901-299-9749 if you have any questions or would like further information.

Sincerely,

Summer Owens

Founder and President

S.O. What! Speaking, Coaching, and Consulting with Summer Owens

MID-SOUTH FOOD BANK
FEEDING THE NEED

3865 South Perkins Road
Memphis, TN 38115
501.527.0841
FAX 901.528.1172
www.midsouthfoodbank.org

Date: January 28, 2025,

To Whom It May Concern,

This letter supports Hillcrest High School and IOTA Community Schools and its efforts to make a positive impact in the community it serves. For the past five years, we have partnered with Hillcrest High School in an initiative to eliminate hunger in the Whitehaven community. We provide non-perishable food onsite, which is available to our parents and community members.

During this time, we have learned about the passion and drive that Hillcrest High School leadership and staff have to meet the needs of their students and the community from an academic and socio-economic perspective.

We are honored to be in partnership with Hillcrest High School and eagerly anticipate the future opportunities to make a positive impact in the School's community.

Sincerely,

MID-SOUTH FOOD BANK
FEEDING THE NEED

Tasha McCraven
Child Hunger Programs Manager
901-373-0430

Tamika P. Young
Principal (Sr. HR Manager) – Business HR, North America Supply Chain

January 21, 2025

To Whom It May Concern,

I am writing this letter in support of Iota Community Schools, a network dedicated to providing high-quality educational opportunities for all students. As a Board Member, I have had the privilege of witnessing the positive impact Iota Community Schools has on the students, families, and communities it serves.

Iota Community Schools exemplifies a commitment to academic excellence, innovation and community partnership, ensuring that each student is equipped with the tools and resources necessary to succeed academically, socially, and emotionally. From its emphasis on STEM education, social-emotional learning, college and career readiness, to its focus on fostering inclusive and supportive environments, Iota Community Schools stands out as a model for educational success.

I have seen firsthand how the teachers and staff go above and beyond to meet the needs of every student, particularly through programs like First Line.

The dedication of Iota Community Schools to continuous improvement and collaboration with stakeholders is evident in their achievements and ongoing efforts to innovate and adapt to the needs of the community. Their work not only benefits the students within their schools but also strengthens the broader community.

As a supporter of Iota Community Schools, I am confident in their ability to achieve specific goals and continue driving positive change. I wholeheartedly endorse their mission and look forward to seeing their continued success.

Thank you for your time and consideration. Please do not hesitate to reach out if you have any questions or need further information.

Sincerely,

Tamika P. Young

Tamika P. Young
901-240-5328 or Tamika.Young@nike.com

Attachment J: Article of Incorporation

CHARTER

OF

IOTA COMMUNITY SCHOOLS

The undersigned incorporator under the provisions of the Tennessee Nonprofit Corporation Act (the "Act") adopts the following charter for the listed corporation, consistent with the requirements set forth in § 48-52-102:

1. The name of the corporation is:

   IOTA Community Schools (formerly known as Green Dot Public Schools

   Tennessee)

2. (a) The name of the initial registered agent, located at the address listed in 2(b), is as follows:

   Jeffrey C. Smith.

   (b) The complete address of the corporation's initial registered office in Tennessee is in the County of Shelby and is as follows:

   6075 Poplar Avenue, Suite 700
   Memphis, Tennessee 38119

3. The fiscal year end of the corporation is June 30.

4. The duration of the corporation is perpetual.

5. The corporation is not for profit.

6. The corporation is a public benefit corporation and is not a religious organization.

7. The corporation will have no members.

8. The name and complete address of the incorporator is as follows:

   Jeffrey C. Smith
   6075 Poplar Avenue, Suite 700
   Memphis, Tennessee 38 I 19

9. The complete address of the corporation's initial principal office is:

6075 Poplar Avenue, Suite 700
Memphis, Tennessee 38119

10. The governing body of the corporation is its Board of Directors.

11. The purposes for which the corporation is organized are:

(a) To establish and operate schools and/or other educational programs and instructional activities to provide students with the knowledge, proficiency and skills needed to promote greater opportunities for educational and academic achievement and advancement, including, but not limited to, promoting the advancement of education and to lessen the burdens of government by managing the development and operation of one or more public charter schools under the Tennessee Public Charter Schools Act of 2002.

(b) To engage in any lawful activities which are appropriate to carry out and fulfill any or all of the forgoing purposes.

(c) To do any and all things and to exercise any and all powers which a nonprofit corporation may do or exercise under the laws of the state of Tennessee and under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding provision of any future United States Internal Revenue law.

12. The corporation is organized and operated exclusively for charitable, scientific, literary, and education purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; no part of the net earnings of the corporation shall inure to the benefit of any private shareholder, member, director, or individual, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered; no substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, except as otherwise provided in Section 501(h) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue law, and the corporation shall not participate in, or intervene in (including publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

13. Notwithstanding any other provision of this Charter, the corporation shall not carry on any activity not permitted to be carried on by (i) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding part of any future United States Internal Revenue law, or (ii) a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 or any other corresponding provision of any future United States Internal Revenue law.

14. In the event of dissolution, the residual assets of the corporation shall be turned over to one or more educational organizations which themselves are exempt as organizations

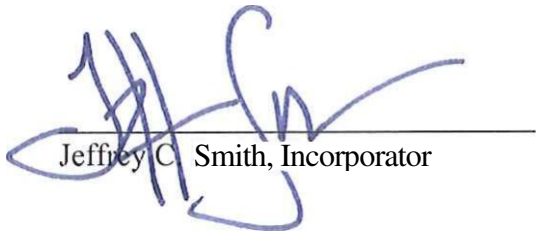
described in Sections 501(c)(3) and 170(c)(2) and described in Section 509(a)(1) or (2) of the Internal Revenue Code of 1986, or the corresponding provision of any future United States Internal Revenue law.

15. To the extent allowed by the laws of the State of Tennessee, no director of the corporation (or his or her estate, heirs and personal representatives) shall be liable to the corporation for monetary damages for breach of fiduciary duty as a director of the corporation. Any liability of a director (or his or her estate, heirs and personal representatives) shall be further eliminated or limited to the fullest extent allowed by the laws of the State of Tennessee, as may hereafter be adopted or amended.

16. With respect to claims or liabilities arising out of service as a director of the corporation, the corporation shall indemnify and advance expenses to the present and future director (and his or her estate, heirs and personal representatives) to the fullest extent allowed by laws of the State of Tennessee, both as now in effect and as hereafter adopted or amended.

17. The corporation shall not discriminate on the basis of race, creed, color, sex, national origin, religion, ancestry, disability, need for special education services or any other legally protected status in the administration of its policies, the operation of its programs and any school admissions.

Dated this the 29th day of May, 2014.



Jeffrey C. Smith, Incorporator

Revised by a vote of the Board of Directors on the 16th day of May, 2024.

Amertice Allen

Board Chair

Attachment J: Article of Incorporation

RESOLUTION OF THE BOARD OF DIRECTORS OF GREEN DOT PUBLIC SCHOOLS TENNESSEE TO AMEND ITS BYLAWS AND ARTICLES OF INCORPORATION, AND TO APPROVE MODIFICATION OF THE INTELLECTUAL PROPERTY LICENSE AGREEMENT WITH GREEN DOT PUBLIC SCHOOLS NATIONAL

This Resolution is presented to the Board of Directors ("Board") of GREEN DOT PUBLIC SCHOOLS TENNESSEE ("GDPST"), a Tennessee nonprofit corporation, at a meeting on May 16, 2024.

WHEREAS, Article 10 of GDPST's Bylaws authorizes the Board to alter, amend, or repeal and adopt new bylaws only with the written consent of Green Dot Public Schools National ("GDPSN"), the California nonprofit corporation that sponsored GDPST's incorporation in May 2014;

WHEREAS, GDPSN's governing board of directors, at a regular meeting on April 16, 2024, authorized its board chair to provide such written consent to the Board, authorizing amendment of GDPST's Bylaws in a manner that removes all provisions related to GDPSN's affiliation with GDPST, as reflected in the attached form of Second and Amended Restated Bylaws (Attachment A), with such changes going in effect as of April 1, 2024;

WHEREAS, the Board desires to amend GDPST's Bylaws effective as of April 1, 2024 in accordance with the authorization provided by GDPSN's governing board of directors on April 16, 2024, which is reflected in the written consent provided by GDPSN's board chairperson and attached hereto (Attachment C);

WHEREAS, the Board has reviewed the proposed Second Amended and Restated Bylaws in the form attached hereto as Attachment A that reflect the modifications consented to by GDPSN;

WHEREAS, it is hereby deemed to be advisable and in the best interests of this organization to amend and restate its Charter in the form attached hereto as Attachment B;

WHEREAS, GDPST is authorized to use certain GDPSN intellectual property (the "Green Dot Brand") as described in an Intellectual Property License Agreement ("IPLA") entered into between the Parties on June 23, 2014;

WHEREAS, GDPST intends to change its corporate name to IOTA Community Schools ("IOTA") and has submitted (or will soon submit) an application to the State of Tennessee's Secretary of State to effectuate such corporate name change;

WHEREAS, the Parties mutually desire to terminate their affiliation, including, but

not limited to, the IPLA via modification of the IPLA to include a termination date of June 30, 2024, after approval by the State of Tennessee's Secretary of State to change the GDPST corporate name to IOTA; and

WHEREAS, the Board wishes to rescind the RESOLUTION OF THE BOARD OF DIRECTORS OF GREEN DOT PUBLIC SCHOOLS TENNESSEE TO AMEND ITS BYLAWS AND TO APPROVE MODIFICATION OF THE INTELLECTUAL PROPERTY LICENSE AGREEMENT WITH GREEN DOT PUBLIC SCHOOLS NATIONAL ("Original Resolution") approved by the Board at a board meeting on February 3, 2024.

NOW, THEREFORE, BE IT RESOLVED that the Board rescinds the Original Resolution;

BE IT FURTHER RESOLVED that the Board amends and adopts the Second and Amended Restated Bylaws in the form attached hereto as Attachment A with an effective date of April 1, 2024;

BE IT FURTHER RESOLVED that, upon approval of the Board, the Charter shall be amended and restated in the form attached as Attachment B hereto;

BE IT FURTHER RESOLVED that the Board hereby approves modification of the IPLA to include a termination date of June 30, 2024;

BE IT FURTHER RESOLVED, that the GDPST Board Chair is hereby authorized to do and perform any and all such acts, including execution of any and all documents and certificates, as they shall deem necessary or advisable, to carry out the purposes and intent of the resolutions contained herein;

BE IT FURTHER RESOLVED, that any actions taken by the GDPST Board Chair prior to the date of the foregoing resolutions adopted hereby that are within the authority conferred thereby are hereby ratified, confirmed and approved as the acts and deeds of this corporation; and

BE IT FURTHER RESOLVED, that a) each party agrees and acknowledges that these resolutions may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument; b) these resolutions may be executed and delivered by electronic mail in Portable Document Format or via facsimile; and c) these resolutions may also be executed by electronic signature, which shall include DocuSign signature, faxed or emailed versions of an original signature or electronically scanned and transmitted versions of an original signature, whether digital or encrypted, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature.

ADOPTED by the Board of Directors of Green Dot Public Schools Tennessee during a meeting duly held on May 16, 2024, at which a quorum was present.

AYES: ___4_____
NOES: _____
ABSENT:__2____
ABSTAIN: _____

CERTIFIED AS A TRUE AND CORRECT COPY:

CERTIFIED: Amerfice Allen Date: 05/17/2024 00:46 UTC
Board Chairperson

ATTEST: Pedro Velasquez Date: 05/17/2024 16:05 UTC
Secretary

ATTACHMENT A
FORM OF SECOND AMENDED & RESTATED BYLAWS

SECOND AMENDED AND RESTATED
BYLAWS OF
IOTA COMMUNITY SCHOOLS

(a Tennessee nonprofit corporation)

ARTICLE 1. OFFICES

The principal office for the transaction of the activities and affairs of the corporation shall be at such location within the State of Tennessee as the Board of Directors ("Board") shall from time to time designate. The corporation may also have such other offices within the State of Tennessee, or any other place where the Corporation is authorized to do business, as the Board of Directors may from time to time establish.

ARTICLE 2. MEMBERSHIP

The corporation shall have no members.

ARTICLE 3. BOARD OF DIRECTORS

3.1 General Powers

The powers of the corporation shall be exercised, its property controlled and its activities and affairs conducted by or under the directors of the Board. The Board may delegate the management of the activities of the corporation to any person or persons, nonprofit management company, or committee provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board and that such agreement as to management shall comply with the applicable provisions of the Internal Revenue Code and regulations thereunder.

3.2 Authorized Number

The authorized number of Directors shall be not less than three (3) and not more than twenty-five (25). The exact number of authorized Directors shall be fixed within these limits from time to time by resolution of the Board.

3.3 Qualifications

No more than forty-nine percent (49%) of the persons serving on the Board may be interested persons. An interested person is: (a) any person currently being compensated by the corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as a Director; and (b) any

brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law or father-in-law of such a person. The provision of this paragraph, however, shall not affect the validity or enforceability of any transaction entered into by the corporation. Directors may have such other qualifications as the Board may prescribe by amendment to these Bylaws.

3.4 Election of Directors

3.4.1 Election and Term

3.4.1.1 The Board shall be a self-perpetuating board. Directors shall be elected or re-elected at an annual, regular or special meeting of the Board.

3.4.1.2 Subject to the provisions of subsection 3.4.1.3, unless the Director dies, resigns or is removed from office by action of the Board, each Director shall hold office for a term expiring on the second 31st of December occurring after the date the Director takes office and, if the Director's office otherwise would become vacant, thereafter until the Director's successor is elected. A Director may be re-elected for an unlimited number of additional terms.

3.4.1.3 The Board may provide that the initial term of a Director shall expire on the first 31st of December occurring after the date the Director takes office in order to provide for staggered expiration of the terms of Directors.

3.4.2 Resignation

A Director may resign effective upon giving written notice to the Chair, the President, the Secretary, or the Board, unless the notice specifies a later time for the effectiveness of such resignation. The Board may fill the pending vacancy before the effective date if the Board provides that the successor does not take office until the effective date. No Director may resign if the corporation would be left without a duly elected Director in charge of its affairs.

3.4.3 Removal of Directors

A Director may be removed with or without cause at any time by the vote of the majority of the members of the entire Board then in office at a special meeting called for that purpose, or at a regular meeting.

3.4.4 Vacancies

A vacancy or vacancies on the Board shall be deemed to exist in the event of the death, resignation or removal of any Director, or if the Board by resolution declares vacant the office of a Director who has been declared of unsound mind by an order of the court, or who has been convicted of a felony, or who has been found by final order of

judgment of any court to have breached a duty under the Tennessee Nonprofit Corporations Act, or if the authorized number of Directors is increased, or if the Directors fail, at any meeting at which any Director or Directors are elected, to elect the number of Directors to be elected at such meeting.

In the event of any vacancy of the Board, the remaining Directors may select a replacement to serve for the unexpired portion of the term of his or her predecessor in office. A Director who fills a vacancy shall serve for the unexpired term of his or her predecessor in office.

ARTICLE 4. MEETINGS

4.1 Meetings to be Open.

All meetings of the Board shall be called, noticed and held in compliance with the provisions of the Tennessee Public Charter Schools Act of 2002, and to the extent required therein with applicable provisions of the Tennessee Open Meetings Law. Except as otherwise permitted by those Acts, all meetings of the Board shall be open and public. The Board shall not act at any meeting required to be open to the public vote by secret ballot. Any vote taken in violation of this section shall be null and void.

4.2 Place of Meetings

All meetings of the Board shall be held at the principal office of the corporation or such other place as shall be determined from time to time by resolution of the Board, within or in places outside of Tennessee, or as required by an existing and valid charter between the corporation and an authorizing school district or other appropriate Tennessee legislative body.

4.3 Annual Meeting

The annual meeting of the Board shall be held during the month of December on a date chosen by the President or the Board for the purposes of electing Directors and officers and transacting such business as may properly come before the meeting. If the annual meeting is not held on the date designated therefor, the Board shall cause the meeting to be held as soon thereafter as may be convenient.

4.4 Regular Meetings

Regular meetings of the Board shall be held on such dates and at such times as shall be determined from time to time by resolution of the Board. If at any time any regular meeting falls on a holiday, such regular meeting shall be held on the next business day. At least 72 hours before a regular meeting, the Board or its designee shall post an agenda containing a brief general description of each item of business to be transacted or

discussed at the meeting, including items to be discussed in closed session. The agenda shall specify the time and location for the regular meeting and shall be posted in a location that is freely accessible to members of the public, or on the corporation's internet web site, if the corporation has one, and at the site of each charter school operated by the corporation. The agenda shall include information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services may be made by a person with a disability who requires modification or accommodation in order to participate in the public meeting. The agenda shall provide an opportunity for members of the pubic to directly address the Board on any item of interest to the public before or during the Board's consideration of the item, that is within the authority of the Board. Except as otherwise permitted by the Tennessee Public Charter Schools Act of 2002, no action or discussion shall be undertaken on any item not appearing on the posted agenda.

4.4.1 Presentation to the Board/Agenda Items

Any person may address the Board concerning any item on the agenda prior to action by the Board on such item. Such comments shall be limited to five minutes, unless the Board, at its discretion, votes to shorten or lengthen the time for each speaker. The total time devoted to presentations to the Board on agenda items shall not exceed one-half hour unless additional time is granted by the Board. If the number of persons interested in addressing the Board on an item cannot be accommodated in the time allotted, the Board shall take reasonable steps to allocate time fairly among those supporting or opposing the item.

4.4.2 Presentation to the Board/Non-Agenda Items

Members of the public may address the Board on any item not listed on the Board meeting agenda. Speakers will be limited to three minutes, unless the Board, at its discretion votes to shorten or lengthen the time for each speaker. No more than a total of fifteen minutes shall be devoted to all non-agenda items at regular meetings. The President may disallow a request to address the Board if repetitive of other speakers, or if the speaker seeks to make a presentation that he or another speaker has made at a previous meeting, if it appears that the total allotted time may be exceeded.

Members of the public attempting to make complaints or charges against an employee before the Board in open session will be offered the option to meet with staff to file a complaint under the corporation's established complaint procedures.

4.4.3 Disturbance of Meetings

In the event that any meeting is interrupted by a group or groups of persons so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are interrupting the meeting, the members of the Board conducting the meeting may order the meeting room cleared and continue in session or may adjourn the meeting and reconvene at another location selected by majority vote of the Board. In such a session, final disposition may be taken only on matters appearing on the agenda. Representatives of the press or other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this section. Nothing in this section shall prohibit the Board from establishing a procedure for readmitting an individual or individuals not responsible for disturbing the orderly conduct of the meeting.

4.4.4 Preparation of the Board Agenda

The Secretary or designee shall be responsible to prepare the agendas for all regular meetings of the Board.

4.4.5 Agenda Distribution

The Board agenda, with supporting information for a regular Board meeting, shall be delivered to Board members at least 72 hours prior to the meeting. The Secretary or designee is responsible for the distribution of Board packets (which include the official agenda and all supporting information to be discussed/acted upon in open session).

In addition to the provisions of agendas, all supporting public information shall be provided to those persons or parties who have requested to be placed upon the Board's mailing list. A reasonable fee may be charged to receive the actual costs of providing the agenda. The agenda shall also be posted for public notice as set forth in Section 4.4.

4.5 Special Meetings

(1) A special meeting may be called at any time by the Chair of the Board of the corporation or by a majority of the members of the Board by delivering written notice personally, by mail, by fax, or by electronic mail to each member of the Board. Written notice shall be deemed waived in the following circumstances:

(a) a Director submits a written waiver of notice with the secretary of the Board at or prior to the time the meeting convenes. A written waiver may be given by telegram, fax, or electronic mail; or

(b) a Director is actually present at the time the meeting convenes.

(2) Notice of a special meeting shall be:

(a) Posted on the corporation's website. The corporation is not required to post a special meeting notice on its web site if it (i) does not have a web site; (ii) employs fewer than ten full-time equivalent employees; or (iii) does not employ personnel whose duty, as defined by a job description or existing contract, is to maintain or update the web site; and

(b) Prominently displayed at the main entrance of the corporation's principal location and the meeting site if it is not held at the corporation's principal location.

Such adequate notice must be delivered or posted, as applicable, at least twenty-four hours before the time of such meeting as specified in the notice.

(3) The call and notices required under Articles 4.5(1) and 4.5(2) shall specify the time and place of the special meeting and the business to be transacted. Final disposition shall not be taken on any other matter at such meetings by the Board.

(4) The notices provided in this section may be dispensed with in the event a special meeting is called to deal with an emergency involving injury or damage to persons or property or the likelihood of such injury or damage, when time requirements of such notice would make notice impractical and increase the likelihood of such injury or damage.

4.6 Emergency Meetings

In the event of an emergency, involving injury or damage to persons or property or the likelihood of such injury or damage, and there is a need for expedited action by the Board to meet the emergency, the Chair of the Board may provide for a meeting site other than the regular meeting site and the notice requirements set forth in these Bylaws shall be suspended during such emergency.

4.7 Quorum

A quorum of the Board for the transaction of business shall be the greater of the majority of the Directors then in office or one-fifth of the authorized Directors.

4.8 Transactions of the Board

An act or decision done or made by the majority vote of the Directors then in office at a meeting duly held at which a quorum is present is the act of the Board, unless a different number, or the same number after disqualifying one or more Directors from voting, is required by law, by the Articles of Incorporation, or by these Bylaws, including but not limited to those provisions relating to (i) approval of contracts or transactions in which a director has a direct or indirect material financial interest, (ii) appointment of committees, and (iii) indemnification of Directors.

4.9 Conduct of Meetings

The Chair, or in his or her absence, the Vice-Chair, or in his or her absence, any Director selected by the Directors present, shall preside at meetings of the Board. The Secretary of the corporation or, in the Secretary's absence, any person appointed by the presiding officer, shall act as Secretary and record the minutes of the meeting of the Board.

4.10 Teleconferencing

The Board may elect to use teleconferencing in connection with any meeting of the Board. If the Board elects to use teleconferencing, it shall post agendas at all teleconferencing locations and conduct teleconference meetings in a manner that protects the statutory rights of the parties or the public appearing before the Board. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconferencing location shall be accessible to the public. The agenda shall provide an opportunity for members of the public to address the Board directly at each teleconference location. Participation in a meeting through use of teleconferencing pursuant to this section constitutes presence in person at that meeting as long as all members participating in the meeting are able to hear one another. All votes taken during a teleconferenced meeting shall be by roll call.

For purposes of this Article 4.10, "teleconference" means a meeting of the Board, the members of which are in different locations, connected by electronic means, though either audio or video, or both. Nothing in this section shall prohibit the corporation from providing the public with additional teleconference locations.

4.11 Adjournment

The Board may adjourn any regular, adjourned regular, special, or adjourned special meeting to a time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular or adjourned a regular meeting, the Secretary may declare the meeting adjourned to a stated time and place. He or she shall cause a written notice of the adjournment to be given in

the same manner as provided in Article 4.5 for special meetings, unless such notice is waived as provided for special meetings. Whenever any meeting is adjourned a copy of the order or notice of adjournment shall be conspicuously posted immediately after the time of the adjournment on or near the door of the place where the regular, adjourned regular, special, or adjourned special meeting was held and at all teleconferencing locations. When a regular or adjourned regular meeting is adjourned as provided in this section, the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings by resolution.

4.12 Electronic Transmission by the Corporation

Electronic transmission by the corporation shall be valid only for communications:

(1) delivered by (i) electronic mail when directed to the electronic mail address for that recipient on record with the corporation; (ii) posting on an electronic message board or network that the corporation has designated for those communications, together with a separate notice to the recipient of the posting, which transmission shall be validly delivered upon the later of the posting or delivery of the separate notice thereof, or (iii) other means of electronic transmission;

(2) to a recipient who has provided an unrevoked consent to the use of those means of transmission for communication; and

(3) that creates a record that is capable of retention, retrieval, and review, and that may thereafter be rendered into clearly legible tangible form.

ARTICLE 5. BOARD COMMITTEES

5.1 Committees Generally

The Board may appoint standing or special committees for any purpose defined by these Bylaws or determined by the Board. When such committees are composed solely of two (2) or more Directors, the Board may delegate to such committees any of the powers and authority of the Board, except the power and authority to (i) fill vacancies on the Board or in any committee which has the authority of the Board; (ii) fix compensation of the Directors for serving on the Board or on any committee; (iii) amend or repeal these Bylaws or adopt new Bylaws; (iv) amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable; (v) appoint committees of the Board or the members thereof; (vi) expend corporate funds to support a nominee or applicant for Director; or (vii) approve of any self-dealing transaction except as provided by law. Committees which are composed solely of Directors and to which the powers of the

Board are delegated shall have power to act only in intervals between meetings of the Board and shall at all times be subject to the control of the Board. Nothing in this Article 5.1 authorizes the Board or the corporation to take any action that is prohibited by applicable laws or policies, including applicable conflicts of interest laws or policies, or by other provisions of these Bylaws.

5.1.1 Meetings of Committees

All meetings of committees other than a meeting of an advisory committee which is comprised solely of less than a quorum of the Board and which is not a standing committee shall be called, noticed and held in compliance with the rules and regulations for meetings of the Board as set forth in the Article 4 hereof applied as if the committees were acting as the Boards. Subject to the foregoing, the Board or, if the Board does not act, the committees shall establish rules and regulations for meetings of the committees, and the committees shall meet on such dates and at such times as are deemed necessary by the Board or, if the Board does not act, by the committees. Committees shall keep regular minutes of proceedings and report the same to the Board from time to time as the Board may require.

5.1.2 Standing and Special Committee

The Board may authorize standing committees from time to time. Special committees may also be authorized by action of the Board. Any committee composed of persons one or more of whom are not Directors may act solely in an advisory capacity to the Board.

5.1.3 Quorum and Voting

A majority of the members of a committee shall constitute a quorum and any transactions of a committee shall require a majority vote of the members of the committee at a meeting at which a quorum is present.

5.2 Appointment

The members of a committee shall be appointed by a majority vote of the Directors then in office upon the recommendation of the Board's Chair.

5.3 Term of Office

Each member of a standing committee shall serve until the next annual meeting of the Board and until his or her successor is appointed, or until such committee is sooner terminated, or until he or she is removed, resigns, or otherwise ceases to qualify as a member of the committee.

5.4 Vacancies

Vacancies on any committee may be filled for the unexpired portion of the term in accordance with Article 5.2 above.

5.5 Resignation

Any member of any committee may resign at any time by delivering written notice thereof to the President, the Secretary or the chairperson of such committee, or by giving oral or written notice at any meeting of such committee. Any such resignation shall take effect at the time specified therein or, if the time is not specified, upon delivery thereof and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

5.6 Removal of Committee Member

The Board may remove by a majority vote of the Directors then in office any member on any committee with or without cause.

5.7 Compensation

The Directors, including any Director that also serves as an officer of the corporation, shall serve without compensation from the corporation; provided however, that the Directors may receive reimbursement of expenses actually incurred in connection with attending Board of Directors meetings and in accordance with policies adopted by the Board.

ARTICLE 6. OFFICERS

6.1 Number and Title of Officers

The officers of the corporation shall be a Chair, Vice Chair, a President, a Secretary, a Treasurer, and such other officers, with such titles and duties as shall be determined by the Board. Any number of offices may be held by the same person, except that no person serving as the Secretary or the Treasurer may serve concurrently as the Chair, the Vice-Chair, or the President.

6.2 Election of Officers

The officers of the corporation shall be chosen by and serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment. Officers need not be Directors except that the Chair and the Vice-Chair each must be a Director. Each officer shall hold office until removed or replaced. Officers shall be eligible for re-election without limitation on the numbers of terms they may serve.

6.3 Subordinate Officers

The Board may appoint such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these Bylaws or as the Board may from time to time determine.

6.4 Removal and Resignation of Officers

Any officer may be removed at any time, with or without cause, by the affirmative vote of majority of the Directors then in office.

Any officer may resign (without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party) at any the time by giving notice to the corporation. Any resignation shall take effect on the date of the receipt of such notice or at any later time specified therein and, unless otherwise specified therein, the acceptance of any resignation shall not be necessary to make it effective. The Board of Directors may fill an impending vacancy provided that the successor does not take office until the effective date of the resignation.

6.5 Vacancies in Offices

A vacancy in any office created by the death, resignation, removal, disqualification, creation of a new office, or any other cause may be filled by the Board of Directors or as provided by these Bylaws for regular election or appointment to that office.

6.6 Chair

The Chair shall be selected from the Directors and shall, if present, preside at all meetings of the Board. The Chair shall exercise and perform such other powers and duties as may from time to time be assigned to him or her by the Board or prescribed by these Bylaws.

6.7 Vice-Chair

The Vice-Chair shall be selected from the Directors and shall perform the duties and exercise the authority of the Chair in the event of the Chair's absence. The Vice-Chair shall also perform such other duties as are assigned by the Board.

6.8 President

Subject to the control of the Board, the President shall be the executive director of the corporation and shall have general supervision, direction and control over the business and officers of the corporation. He or she shall have the general power and duties of

management usually vested in the office of chief executive officer of a corporation and shall have such other powers or duties as may be prescribed by the Board or these Bylaws. Subject to such limitations as may be imposed by the Board, any powers or duties vested in the President may be delegated by him or her to such subordinates as he or she may choose.

6.9 Absence or Disability of the President

In the absence or disability of the President, the President's designee shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the President. Such designee shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board.

6.10 Secretary

The Secretary shall keep or cause to be kept at the principal executive office or at such other place as the Board may direct, a book of minutes of all the meetings and actions of the Board and committees of Directors, with the time and place of holding, whether regular or special, and, if special, how authorized, the notice given, the names of those present at Director's meetings or committee meetings and the proceedings. The Secretary shall also have the responsibility for authenticating records of the Corporation.

The Secretary shall give, or cause to be given, notice of all meetings of the Board required by these Bylaws or by law to be given. He or she shall have such other powers and perform such other duties as may be prescribed by the Board or by these Bylaws.

6.11 Treasurer

The Treasurer shall keep and maintain, or cause to be maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts or disbursements. The books of account shall at all reasonable times be open to inspection by any Directors.

The Treasurer shall deposit or cause to be deposited all monies or other valuables in the name and to the credit of the corporation with such depositaries as may be designated by the Board and shall have the authority to execute and affix the endorsement of the corporation upon any negotiable instruments for the purpose of making any such deposit. He or she shall render to the Board, whenever it requests it, an account of all of his or her transactions as Treasurer and of the financial condition of the corporation and shall have such other powers and perform such other duties as may be prescribed by the Board or these Bylaws.

6.12 Approval of Compensation

The Board or an authorized committee of the Board shall review and approve the compensation, including benefits, of the President to assure that it is just and reasonable. The review and approval shall occur initially upon the hiring of the officer, whenever the term of employment if any, of the officer if renewed or extended, and whenever the officer's compensation is modified. Separate review and approval shall not be required if a modification of compensation extends to substantially all employees.

The Board may review and approve the compensation, including benefits, of all officers of the corporation and other persons to ensure that no taxes are imposed under Section 4958 of the Internal Revenue Code of 1986, as amended.

ARTICLE 7. CORPORATE RECORDS AND REPORTS

7.1 Public Records Requirements

The corporation shall comply with the public record requirements as set forth in the Tennessee Public Charter Schools Act of 2002

7.2 Corporate Records

The corporation shall keep adequate and correct records of accounts and minutes of the proceedings of its Board and committees of the Board. The minutes shall be kept in written form. Other books and records shall be kept in either written form or in any other form capable of being converted into written form.

7.3 Inspection

Each Director shall have the absolute right to inspect at any reasonable time all books, records and documents of every kind and the physical properties of the corporation and each of its subsidiary corporations. Any inspection by a Director may be made in person or by an agent or attorney and the right of inspection includes the right to copy and make extras of documents

7.4 Annual Report

The Board shall cause an annual report to be sent to each Director not later than one hundred twenty (120) days after the close of the corporation's fiscal year. That report shall contain in appropriate detail the following:

(1) the assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year;

(2) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(3) the revenue or receipt of the corporation, both unrestricted and restricted to particular purposes, for the fiscal year; and

(4) the expenses or disbursement of the corporation for both general and restricted purposes, during the fiscal year.

The annual report shall be accompanied by any report thereon of independent accountants or, if there is no such report, by the certificate of an authorized officer or the corporation that such statements were prepared without audit from the books and records of the corporation

This requirement of an annual report shall not apply if the corporation receives less than $25,000 in gross revenues or receipts during the fiscal year; provided, however, that a report with the information required for the inclusion in an annual report must be furnished annually to all Directors.

ARTICLE 8. INTERESTS OF DIRECTORS AND OFFICERS

8.1 Compensation

Directors who receive any compensation for services in any capacity, directly or indirectly, from the corporation may not vote on matters pertaining to that Director's compensation.

8.2 Conflict of Interest

Directors and officers shall disclose to the Board all material facts pertaining to any financial interest which the Director or officer directly or indirectly has in any person or entity which is a party to a transaction under consideration by the Board. The interested Director or officer shall abstain from voting on the transaction.

8.3 Review of Certain Transactions

Prior to entering into any compensation agreement, contract for goods or services, or any other transaction with any person who is in a position to exercise influence over the affairs of the corporation, the Board shall establish that the proposed transaction is reasonable when compared with a similarly-situated organization for functionally comparable positions, goods or services rendered.

ARTICLE 9. ADMINISTRATIVE AND FINANCIAL PROVISIONS

9.1 Loans

No loans shall be contracted on behalf of the corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board. Such authority may be general or confined to specific instances.

9.2 Loans or Extensions of Credit to Officers and Directors

No loans shall be made and no credit shall be extended by the corporation to its officers or Directors.

9.3 Checks, Drafts, Etc.

All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, or agent or agents, of the corporation and in such manner as is from time to time determined by resolution of the Board.

9.4 Accounting Year

Unless a different accounting year is at any time selected by the Board, the accounting year of the corporation shall be on the last day of June in each year.

9.5 Rules of Procedure

The rules of procedure at meetings of the Board and committees of the Board shall be rules contained in Roberts' Rules of Order on Parliamentary Procedure, Newly Revised, so far as applicable and when not inconsistent with these Bylaws, the Articles of Incorporation or any resolution of the Board.

9.6 Distribution of Assets Upon Dissolution of this Corporation

All the property and assets of this corporation are irrevocably dedicated to the charitable and educational purposes described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). Upon dissolution, winding up or abandonment of the corporation, its residual assets remaining after payment, or provisions for payment, of all debts and liabilities shall be distributed as set forth in the Charter.

Notwithstanding the foregoing, any public school funds of the corporation that have been provided pursuant to the Tennessee Public Charter Schools Act of 2002 must be returned to the state or local account from which the public funds originated. In addition, assets, if any, which are not subject to attachment, execution or sale for the

corporation's debt and liabilities may be distributed pursuant to the following provisions even though all debts and liabilities have not been paid or adequately provided for:

(1) Assets held upon a valid condition requiring return, transfer, or conveyance, which condition has occurred or will occur by reason of the dissolution, shall be returned, transferred, or conveyed in accordance with the condition.

(2) Except as provided in subsection (1) above, assets held under a trust shall be disposed of in compliance with the provisions of the trust.

ARTICLE 10. AMENDMENTS

These Bylaws may be altered, amended, or repealed and new Bylaws may be adopted by the Board. During any period that the corporation is operating a charter school pursuant to a charter agreement, these Bylaws may not be amended in a manner that materially alters the charter agreement, without the consent of the authorizing school district or other Tennessee legislative body, if such consent is required under the charter agreement.

ATTACHMENT B
REVISED CHARTER

CHARTER

OF

IOTA COMMUNITY SCHOOLS

The undersigned incorporator under the provisions of the Tennessee Nonprofit Corporation Act (the "Act") adopts the following charter for the listed corporation, consistent with the requirements set forth in § 48-52-102:

1. The name of the corporation is:

   IOTA Community Schools (formerly known as Green Dot Public Schools

   Tennessee)

2. (a) The name of the initial registered agent, located at the address listed in 2(b), is as follows:

   Jeffrey C. Smith.

   (b) The complete address of the corporation's initial registered office in Tennessee is in the County of Shelby and is as follows:

   6075 Poplar Avenue, Suite 700
   Memphis, Tennessee 38119

3. The fiscal year end of the corporation is June 30.

4. The duration of the corporation is perpetual.

5. The corporation is not for profit.

6. The corporation is a public benefit corporation and is not a religious organization.

7. The corporation will have no members.

8. The name and complete address of the incorporator is as follows:

   Jeffrey C. Smith
   6075 Poplar Avenue, Suite 700
   Memphis, Tennessee 38 I 19

9. The complete address of the corporation's initial principal office is:

6075 Poplar Avenue, Suite 700
Memphis, Tennessee 38119

10. The governing body of the corporation is its Board of Directors.

11. The purposes for which the corporation is organized are:

(a) To establish and operate schools and/or other educational programs and instructional activities to provide students with the knowledge, proficiency and skills needed to promote greater opportunities for educational and academic achievement and advancement, including, but not limited to, promoting the advancement of education and to lessen the burdens of government by managing the development and operation of one or more public charter schools under the Tennessee Public Charter Schools Act of 2002.

(b) To engage in any lawful activities which are appropriate to carry out and fulfill any or all of the forgoing purposes.

(c) To do any and all things and to exercise any and all powers which a nonprofit corporation may do or exercise under the laws of the state of Tennessee and under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding provision of any future United States Internal Revenue law.

12. The corporation is organized and operated exclusively for charitable, scientific, literary, and education purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; no part of the net earnings of the corporation shall inure to the benefit of any private shareholder, member, director, or individual, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered; no substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, except as otherwise provided in Section 501(h) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue law, and the corporation shall not participate in, or intervene in (including publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

13. Notwithstanding any other provision of this Charter, the corporation shall not carry on any activity not permitted to be carried on by (i) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding part of any future United States Internal Revenue law, or (ii) a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 or any other corresponding provision of any future United States Internal Revenue law.

14. In the event of dissolution, the residual assets of the corporation shall be turned over to one or more educational organizations which themselves are exempt as organizations

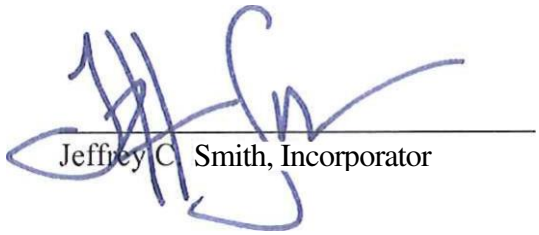
described in Sections 501(c)(3) and 170(c)(2) and described in Section 509(a)(1) or (2) of the Internal Revenue Code of 1986, or the corresponding provision of any future United States Internal Revenue law.

15. To the extent allowed by the laws of the State of Tennessee, no director of the corporation (or his or her estate, heirs and personal representatives) shall be liable to the corporation for monetary damages for breach of fiduciary duty as a director of the corporation. Any liability of a director (or his or her estate, heirs and personal representatives) shall be further eliminated or limited to the fullest extent allowed by the laws of the State of Tennessee, as may hereafter be adopted or amended.

16. With respect to claims or liabilities arising out of service as a director of the corporation, the corporation shall indemnify and advance expenses to the present and future director (and his or her estate, heirs and personal representatives) to the fullest extent allowed by laws of the State of Tennessee, both as now in effect and as hereafter adopted or amended.

17. The corporation shall not discriminate on the basis of race, creed, color, sex, national origin, religion, ancestry, disability, need for special education services or any other legally protected status in the administration of its policies, the operation of its programs and any school admissions.

Dated this the 29th day of May, 2014.



Jeffrey C. Smith, Incorporator

Revised by a vote of the Board of Directors on the 16th day of May, 2024.

Amertice Allen

Board Chair

ATTACHMENT C
WRITTEN CONSENT OF GREEN DOT PUBLIC SCHOOLS NATIONAL

WRITTEN CONSENT BY GREEN DOT PUBLIC SCHOOLS NATIONAL
APPROVING MODIFICATION OF THE
GREEN DOT PUBLIC SCHOOLS TENNESSEE AMENDED & RESTATED BYLAWS

By signing my name below, I confirm the following:

- On April 16, 2024, the Board of Directors of Green Dot Public Schools National (GDPSN) passed a resolution authorizing amendment of the Amended & Restated Bylaws of Green Dot Public Schools Tennessee (GDPST) in a manner that removes all provisions related to GDPSN's affiliation with GDPST, as reflected in the attached form of Second and Amended Restated Bylaws (Attachment A), with such changes going in effect as of April 1, 2024.
- At such meeting, the Board of Directors of GDPSN also passed a resolution authorizing GDPST to amend the GDPST Bylaws to replace all references to "Green Dot Public Schools Tennessee" with "IOTA Community Schools".
- At such meeting, the Board of Directors of GDPSN also authorized its board chair to provide this written consent to the Board of Directors of GDPST.

AUTHORIZED SIGNATURE:

GREEN DOT PUBLIC SCHOOLS NATIONAL:

marlene canter
marlene canter (Apr 18, 2024 12:56 PDT)

Marlene Canter
Board Chair

Date: Apr 18, 2024

RESOLUTION OF THE BOARD OF DIRECTORS OF GREEN DOT PUBLIC SCHOOLS NATIONAL TO PROVIDE WRITTEN CONSENT TO GREEN DOT PUBLIC SCHOOLS TENNESSEE TO AMEND ITS BYLAWS

This Resolution is presented to the Board of Directors ("Board") of **GREEN DOT PUBLIC SCHOOLS NATIONAL** ("GDPSN"), a California nonprofit public benefit corporation, at a regular meeting on April 16, 2024.

WHEREAS, Article 10 (Amendments) of the Green Dot Public Schools Tennessee ("GDPST") Amended and Restated Bylaws (the "GDPST Bylaws") requires GDPSN to provide written consent for any amendment to the GDPST Bylaws;

WHEREAS, in light of the forthcoming terminated affiliation between the GDPSN and GDPST, GDPST desires to amend the GDPST Bylaws to be effective as of April 1, 2024, as shown in track changes in the form of bylaws as attached hereto and presented to the Board (Attachment A); and

WHEREAS, in light of the forthcoming corporate name change to IOTA Community Schools, GDPST desires to amend all references to "Green Dot Public Schools Tennessee" in the GDPST Bylaws to "IOTA Community Schools" upon approval by the State of Tennessee's Secretary of State to change its corporate name.

NOW, THEREFORE, BE IT RESOLVED that the Board hereby approves and provides written consent to amending the GDPST Bylaws in a manner that removes all provisions related to GDPSN's affiliation with GDPST, as reflected in the attached form of Second and Amended Restated Bylaws (Attachment A), with such changes going in effect as of April 1, 2024, as prescribed by a duly authorized resolution by the GDPST Board of Directors on such subject matter;

BE IT FURTHER RESOLVED that the Board hereby approves and provides written consent to amending the GDPST Bylaws to replace all references to "Green Dot Public Schools Tennessee" with "IOTA Community Schools," which shall be effective upon the corporate name change being approved by the State of Tennessee's Secretary of State and any duly authorized resolution by the GDPST Board of Directors on such subject matter; and

BE IT FURTHER RESOLVED, that the GDPSN Board Chair is hereby authorized to do and perform any and all such acts, including execution of any and all documents and certificates, as they shall deem necessary or advisable, to carry out the purposes and intent of the resolution contained herein;

BE IT FURTHER RESOLVED, that any actions taken by the GDPSN Board Chair prior to the date of the foregoing resolution adopted hereby that are within the authority conferred thereby are hereby ratified, confirmed and approved as the acts and deeds of this corporation; and

FURTHER RESOLVED**,** that a) each party agrees and acknowledges that this resolution may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument; b) this resolution may be executed and delivered by electronic mail in Portable Document Format or via facsimile; and c) this resolution may also be executed by electronic signature, which shall include DocuSign signature, faxed or emailed versions of an original signature or electronically scanned and transmitted versions of an original signature, whether digital or encrypted, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature.

ADOPTED by the Board of GDPSN during a regular meeting duly held on April 16, 2024, at which a quorum was present.

AYES: 3
NOES: 0
ABSENT: 2
ABSTAIN: 0

CERTIFIED AS A TRUE AND CORRECT COPY:

CERTIFIED: marlene canter
marlene canter (Apr 18, 2024 12:56 PDT) _____ Apr 18, 2024

Board Chairperson Date

ATTEST: _____ Apr 16, 2024
Abby Kamkar (Apr 16, 2024 17:47 PDT)

Board Secretary Date

Attachment K: Proof of Non-Profit and Tax-Exempt Status

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

July 15, 2024

Letter ID: L0074532672

IOTA COMMUNITY SCHOOLS
1149 S HILL ST STE 600
LOS ANGELES CA 90015-2895

RE: Sales and Use Tax Exempt Organizations or Institutions Certificate of Exemption

The Tennessee Department of Revenue has issued this exemption certificate in accordance with Tenn. Code Ann. § 67-6-322 or § 56-25-504 for the educational, religious, historical, or charitable non-profit organization or institution named on the enclosed certificate. This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes.** The supplier must maintain a file copy as evidence of the sales tax exemption.

David Gerregano

David Gerregano
Commissioner of Revenue

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

IOTA COMMUNITY SCHOOLS
1149 S HILL ST STE 600
LOS ANGELES CA 90015-2895

Effective Date: July 1, 2023
Expiration Date: June 30, 2027
Account No: 1000061874-SLC
Exemption No: 1346849024
Facility Address:
IOTA COMMUNITY SCHOOLS
4950 FAIRLEY RD
MEMPHIS TN 38109-7375

Exempt Organizations or Institutions
Sales and Use Tax Certificate of Exemption

This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

Ensure this lower portion is properly completed and signed before presenting to a vendor.

_____

Seller's Name *Seller's Address (City & State)*

I,_____, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

_____

Print Name of Authorized Representative *Signature of Authorized Representative* *Date*

The supplier must maintain a copy of this document as evidence of the sales tax exemption.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 15 2015

GREEN DOT PUBLIC SCHOOLS TENNESSEE
4950 FAIRLEY RD
MEMPHIS, TN 38119

Employer Identification Number:
47-0970499
DLN:
17053069312035
Contact Person:
JUSTIN R PALMER ID# 31674
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
May 29, 2014
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Tamara Ripperda

Director, Exempt Organizations

Letter 947

GREEN DOT PUBLIC SCHOOLS TENNESSEE

ADDENDUM

INFORMATION FOR CHARTER SCHOOLS

You are not subject to the specific publishing requirements of Revenue Procedure 75-50, 1975-2 C.B., page 587, as long as you are operating under a contract with the local government. If your method of operation changes to the extent that your charter is terminated, cancelled, or not renewed, you will be required to comply with Revenue Procedure 75-50.

Attachment L: By-Laws

SECOND AMENDED AND RESTATED
BYLAWS OF
IOTA COMMUNITY SCHOOLS

(a Tennessee nonprofit corporation)

ARTICLE 1. OFFICES

The principal office for the transaction of the activities and affairs of the corporation shall be at such location within the State of Tennessee as the Board of Directors ("Board") shall from time to time designate. The corporation may also have such other offices within the State of Tennessee, or any other place where the Corporation is authorized to do business, as the Board of Directors may from time to time establish.

ARTICLE 2. MEMBERSHIP

The corporation shall have no members.

ARTICLE 3. BOARD OF DIRECTORS

3.1 General Powers

The powers of the corporation shall be exercised, its property controlled and its activities and affairs conducted by or under the directors of the Board. The Board may delegate the management of the activities of the corporation to any person or persons, nonprofit management company, or committee provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board and that such agreement as to management shall comply with the applicable provisions of the Internal Revenue Code and regulations thereunder.

3.2 Authorized Number

The authorized number of Directors shall be not less than three (3) and not more than twenty-five (25). The exact number of authorized Directors shall be fixed within these limits from time to time by resolution of the Board.

3.3 Qualifications

No more than forty-nine percent (49%) of the persons serving on the Board may be interested persons. An interested person is: (a) any person currently being compensated by the corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as a Director; and (b) any

brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law or father-in-law of such a person. The provision of this paragraph, however, shall not affect the validity or enforceability of any transaction entered into by the corporation. Directors may have such other qualifications as the Board may prescribe by amendment to these Bylaws.

3.4 Election of Directors

3.4.1 Election and Term

3.4.1.1 The Board shall be a self-perpetuating board. Directors shall be elected or re-elected at an annual, regular or special meeting of the Board.

3.4.1.2 Subject to the provisions of subsection 3.4.1.3, unless the Director dies, resigns or is removed from office by action of the Board, each Director shall hold office for a term expiring on the second 31st of December occurring after the date the Director takes office and, if the Director's office otherwise would become vacant, thereafter until the Director's successor is elected. A Director may be re-elected for an unlimited number of additional terms.

3.4.1.3 The Board may provide that the initial term of a Director shall expire on the first 31st of December occurring after the date the Director takes office in order to provide for staggered expiration of the terms of Directors.

3.4.2 Resignation

A Director may resign effective upon giving written notice to the Chair, the President, the Secretary, or the Board, unless the notice specifies a later time for the effectiveness of such resignation. The Board may fill the pending vacancy before the effective date if the Board provides that the successor does not take office until the effective date. No Director may resign if the corporation would be left without a duly elected Director in charge of its affairs.

3.4.3 Removal of Directors

A Director may be removed with or without cause at any time by the vote of the majority of the members of the entire Board then in office at a special meeting called for that purpose, or at a regular meeting.

3.4.4 Vacancies

A vacancy or vacancies on the Board shall be deemed to exist in the event of the death, resignation or removal of any Director, or if the Board by resolution declares vacant the office of a Director who has been declared of unsound mind by an order of the court, or who has been convicted of a felony, or who has been found by final order of

judgment of any court to have breached a duty under the Tennessee Nonprofit Corporations Act, or if the authorized number of Directors is increased, or if the Directors fail, at any meeting at which any Director or Directors are elected, to elect the number of Directors to be elected at such meeting.

In the event of any vacancy of the Board, the remaining Directors may select a replacement to serve for the unexpired portion of the term of his or her predecessor in office. A Director who fills a vacancy shall serve for the unexpired term of his or her predecessor in office.

ARTICLE 4. MEETINGS

4.1 Meetings to be Open.

All meetings of the Board shall be called, noticed and held in compliance with the provisions of the Tennessee Public Charter Schools Act of 2002, and to the extent required therein with applicable provisions of the Tennessee Open Meetings Law. Except as otherwise permitted by those Acts, all meetings of the Board shall be open and public. The Board shall not act at any meeting required to be open to the public vote by secret ballot. Any vote taken in violation of this section shall be null and void.

4.2 Place of Meetings

All meetings of the Board shall be held at the principal office of the corporation or such other place as shall be determined from time to time by resolution of the Board, within or in places outside of Tennessee, or as required by an existing and valid charter between the corporation and an authorizing school district or other appropriate Tennessee legislative body.

4.3 Annual Meeting

The annual meeting of the Board shall be held during the month of December on a date chosen by the President or the Board for the purposes of electing Directors and officers and transacting such business as may properly come before the meeting. If the annual meeting is not held on the date designated therefor, the Board shall cause the meeting to be held as soon thereafter as may be convenient.

4.4 Regular Meetings

Regular meetings of the Board shall be held on such dates and at such times as shall be determined from time to time by resolution of the Board. If at any time any regular meeting falls on a holiday, such regular meeting shall be held on the next business day. At least 72 hours before a regular meeting, the Board or its designee shall post an agenda containing a brief general description of each item of business to be transacted or

discussed at the meeting, including items to be discussed in closed session. The agenda shall specify the time and location for the regular meeting and shall be posted in a location that is freely accessible to members of the public, or on the corporation's internet web site, if the corporation has one, and at the site of each charter school operated by the corporation. The agenda shall include information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services may be made by a person with a disability who requires modification or accommodation in order to participate in the public meeting. The agenda shall provide an opportunity for members of the pubic to directly address the Board on any item of interest to the public before or during the Board's consideration of the item, that is within the authority of the Board. Except as otherwise permitted by the Tennessee Public Charter Schools Act of 2002, no action or discussion shall be undertaken on any item not appearing on the posted agenda.

4.4.1 Presentation to the Board/Agenda Items

Any person may address the Board concerning any item on the agenda prior to action by the Board on such item. Such comments shall be limited to five minutes, unless the Board, at its discretion, votes to shorten or lengthen the time for each speaker. The total time devoted to presentations to the Board on agenda items shall not exceed one-half hour unless additional time is granted by the Board. If the number of persons interested in addressing the Board on an item cannot be accommodated in the time allotted, the Board shall take reasonable steps to allocate time fairly among those supporting or opposing the item.

4.4.2 Presentation to the Board/Non-Agenda Items

Members of the public may address the Board on any item not listed on the Board meeting agenda. Speakers will be limited to three minutes, unless the Board, at its discretion votes to shorten or lengthen the time for each speaker. No more than a total of fifteen minutes shall be devoted to all non-agenda items at regular meetings. The President may disallow a request to address the Board if repetitive of other speakers, or if the speaker seeks to make a presentation that he or another speaker has made at a previous meeting, if it appears that the total allotted time may be exceeded.

Members of the public attempting to make complaints or charges against an employee before the Board in open session will be offered the option to meet with staff to file a complaint under the corporation's established complaint procedures.

4.4.3 Disturbance of Meetings

In the event that any meeting is interrupted by a group or groups of persons so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are interrupting the meeting, the members of the Board conducting the meeting may order the meeting room cleared and continue in session or may adjourn the meeting and reconvene at another location selected by majority vote of the Board. In such a session, final disposition may be taken only on matters appearing on the agenda. Representatives of the press or other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this section. Nothing in this section shall prohibit the Board from establishing a procedure for readmitting an individual or individuals not responsible for disturbing the orderly conduct of the meeting.

4.4.4 Preparation of the Board Agenda

The Secretary or designee shall be responsible to prepare the agendas for all regular meetings of the Board.

4.4.5 Agenda Distribution

The Board agenda, with supporting information for a regular Board meeting, shall be delivered to Board members at least 72 hours prior to the meeting. The Secretary or designee is responsible for the distribution of Board packets (which include the official agenda and all supporting information to be discussed/acted upon in open session).

In addition to the provisions of agendas, all supporting public information shall be provided to those persons or parties who have requested to be placed upon the Board's mailing list. A reasonable fee may be charged to receive the actual costs of providing the agenda. The agenda shall also be posted for public notice as set forth in Section 4.4.

4.5 Special Meetings

(1) A special meeting may be called at any time by the Chair of the Board of the corporation or by a majority of the members of the Board by delivering written notice personally, by mail, by fax, or by electronic mail to each member of the Board. Written notice shall be deemed waived in the following circumstances:

(a) a Director submits a written waiver of notice with the secretary of the Board at or prior to the time the meeting convenes. A written waiver may be given by telegram, fax, or electronic mail; or

(b) a Director is actually present at the time the meeting convenes.

(2) Notice of a special meeting shall be:

(a) Posted on the corporation's website. The corporation is not required to post a special meeting notice on its web site if it (i) does not have a web site; (ii) employs fewer than ten full-time equivalent employees; or (iii) does not employ personnel whose duty, as defined by a job description or existing contract, is to maintain or update the web site; and

(b) Prominently displayed at the main entrance of the corporation's principal location and the meeting site if it is not held at the corporation's principal location.

Such adequate notice must be delivered or posted, as applicable, at least twenty-four hours before the time of such meeting as specified in the notice.

(3) The call and notices required under Articles 4.5(1) and 4.5(2) shall specify the time and place of the special meeting and the business to be transacted. Final disposition shall not be taken on any other matter at such meetings by the Board.

(4) The notices provided in this section may be dispensed with in the event a special meeting is called to deal with an emergency involving injury or damage to persons or property or the likelihood of such injury or damage, when time requirements of such notice would make notice impractical and increase the likelihood of such injury or damage.

4.6 Emergency Meetings

In the event of an emergency, involving injury or damage to persons or property or the likelihood of such injury or damage, and there is a need for expedited action by the Board to meet the emergency, the Chair of the Board may provide for a meeting site other than the regular meeting site and the notice requirements set forth in these Bylaws shall be suspended during such emergency.

4.7 Quorum

A quorum of the Board for the transaction of business shall be the greater of the majority of the Directors then in office or one-fifth of the authorized Directors.

4.8 Transactions of the Board

An act or decision done or made by the majority vote of the Directors then in office at a meeting duly held at which a quorum is present is the act of the Board, unless a different number, or the same number after disqualifying one or more Directors from voting, is required by law, by the Articles of Incorporation, or by these Bylaws, including but not limited to those provisions relating to (i) approval of contracts or transactions in which a director has a direct or indirect material financial interest, (ii) appointment of committees, and (iii) indemnification of Directors.

4.9 Conduct of Meetings

The Chair, or in his or her absence, the Vice-Chair, or in his or her absence, any Director selected by the Directors present, shall preside at meetings of the Board. The Secretary of the corporation or, in the Secretary's absence, any person appointed by the presiding officer, shall act as Secretary and record the minutes of the meeting of the Board.

4.10 Teleconferencing

The Board may elect to use teleconferencing in connection with any meeting of the Board. If the Board elects to use teleconferencing, it shall post agendas at all teleconferencing locations and conduct teleconference meetings in a manner that protects the statutory rights of the parties or the public appearing before the Board. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconferencing location shall be accessible to the public. The agenda shall provide an opportunity for members of the public to address the Board directly at each teleconference location. Participation in a meeting through use of teleconferencing pursuant to this section constitutes presence in person at that meeting as long as all members participating in the meeting are able to hear one another. All votes taken during a teleconferenced meeting shall be by roll call.

For purposes of this Article 4.10, "teleconference" means a meeting of the Board, the members of which are in different locations, connected by electronic means, though either audio or video, or both. Nothing in this section shall prohibit the corporation from providing the public with additional teleconference locations.

4.11 Adjournment

The Board may adjourn any regular, adjourned regular, special, or adjourned special meeting to a time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular or adjourned a regular meeting, the Secretary may declare the meeting adjourned to a stated time and place. He or she shall cause a written notice of the adjournment to be given in

the same manner as provided in Article 4.5 for special meetings, unless such notice is waived as provided for special meetings. Whenever any meeting is adjourned a copy of the order or notice of adjournment shall be conspicuously posted immediately after the time of the adjournment on or near the door of the place where the regular, adjourned regular, special, or adjourned special meeting was held and at all teleconferencing locations. When a regular or adjourned regular meeting is adjourned as provided in this section, the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings by resolution.

4.12 Electronic Transmission by the Corporation

Electronic transmission by the corporation shall be valid only for communications:

(1) delivered by (i) electronic mail when directed to the electronic mail address for that recipient on record with the corporation; (ii) posting on an electronic message board or network that the corporation has designated for those communications, together with a separate notice to the recipient of the posting, which transmission shall be validly delivered upon the later of the posting or delivery of the separate notice thereof, or (iii) other means of electronic transmission;

(2) to a recipient who has provided an unrevoked consent to the use of those means of transmission for communication; and

(3) that creates a record that is capable of retention, retrieval, and review, and that may thereafter be rendered into clearly legible tangible form.

ARTICLE 5. BOARD COMMITTEES

5.1 Committees Generally

The Board may appoint standing or special committees for any purpose defined by these Bylaws or determined by the Board. When such committees are composed solely of two (2) or more Directors, the Board may delegate to such committees any of the powers and authority of the Board, except the power and authority to (i) fill vacancies on the Board or in any committee which has the authority of the Board; (ii) fix compensation of the Directors for serving on the Board or on any committee; (iii) amend or repeal these Bylaws or adopt new Bylaws; (iv) amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable; (v) appoint committees of the Board or the members thereof; (vi) expend corporate funds to support a nominee or applicant for Director; or (vii) approve of any self-dealing transaction except as provided by law. Committees which are composed solely of Directors and to which the powers of the

Board are delegated shall have power to act only in intervals between meetings of the Board and shall at all times be subject to the control of the Board. Nothing in this Article 5.1 authorizes the Board or the corporation to take any action that is prohibited by applicable laws or policies, including applicable conflicts of interest laws or policies, or by other provisions of these Bylaws.

5.1.1 Meetings of Committees

All meetings of committees other than a meeting of an advisory committee which is comprised solely of less than a quorum of the Board and which is not a standing committee shall be called, noticed and held in compliance with the rules and regulations for meetings of the Board as set forth in the Article 4 hereof applied as if the committees were acting as the Boards. Subject to the foregoing, the Board or, if the Board does not act, the committees shall establish rules and regulations for meetings of the committees, and the committees shall meet on such dates and at such times as are deemed necessary by the Board or, if the Board does not act, by the committees. Committees shall keep regular minutes of proceedings and report the same to the Board from time to time as the Board may require.

5.1.2 Standing and Special Committee

The Board may authorize standing committees from time to time. Special committees may also be authorized by action of the Board. Any committee composed of persons one or more of whom are not Directors may act solely in an advisory capacity to the Board.

5.1.3 Quorum and Voting

A majority of the members of a committee shall constitute a quorum and any transactions of a committee shall require a majority vote of the members of the committee at a meeting at which a quorum is present.

5.2 Appointment

The members of a committee shall be appointed by a majority vote of the Directors then in office upon the recommendation of the Board's Chair.

5.3 Term of Office

Each member of a standing committee shall serve until the next annual meeting of the Board and until his or her successor is appointed, or until such committee is sooner terminated, or until he or she is removed, resigns, or otherwise ceases to qualify as a member of the committee.

5.4 Vacancies

Vacancies on any committee may be filled for the unexpired portion of the term in accordance with Article 5.2 above.

5.5 Resignation

Any member of any committee may resign at any time by delivering written notice thereof to the President, the Secretary or the chairperson of such committee, or by giving oral or written notice at any meeting of such committee. Any such resignation shall take effect at the time specified therein or, if the time is not specified, upon delivery thereof and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

5.6 Removal of Committee Member

The Board may remove by a majority vote of the Directors then in office any member on any committee with or without cause.

5.7 Compensation

The Directors, including any Director that also serves as an officer of the corporation, shall serve without compensation from the corporation; provided however, that the Directors may receive reimbursement of expenses actually incurred in connection with attending Board of Directors meetings and in accordance with policies adopted by the Board.

ARTICLE 6. OFFICERS

6.1 Number and Title of Officers

The officers of the corporation shall be a Chair, Vice Chair, a President, a Secretary, a Treasurer, and such other officers, with such titles and duties as shall be determined by the Board. Any number of offices may be held by the same person, except that no person serving as the Secretary or the Treasurer may serve concurrently as the Chair, the Vice-Chair, or the President.

6.2 Election of Officers

The officers of the corporation shall be chosen by and serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment. Officers need not be Directors except that the Chair and the Vice-Chair each must be a Director. Each officer shall hold office until removed or replaced. Officers shall be eligible for re-election without limitation on the numbers of terms they may serve.

6.3 Subordinate Officers

The Board may appoint such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these Bylaws or as the Board may from time to time determine.

6.4 Removal and Resignation of Officers

Any officer may be removed at any time, with or without cause, by the affirmative vote of majority of the Directors then in office.

Any officer may resign (without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party) at any the time by giving notice to the corporation. Any resignation shall take effect on the date of the receipt of such notice or at any later time specified therein and, unless otherwise specified therein, the acceptance of any resignation shall not be necessary to make it effective. The Board of Directors may fill an impending vacancy provided that the successor does not take office until the effective date of the resignation.

6.5 Vacancies in Offices

A vacancy in any office created by the death, resignation, removal, disqualification, creation of a new office, or any other cause may be filled by the Board of Directors or as provided by these Bylaws for regular election or appointment to that office.

6.6 Chair

The Chair shall be selected from the Directors and shall, if present, preside at all meetings of the Board. The Chair shall exercise and perform such other powers and duties as may from time to time be assigned to him or her by the Board or prescribed by these Bylaws.

6.7 Vice-Chair

The Vice-Chair shall be selected from the Directors and shall perform the duties and exercise the authority of the Chair in the event of the Chair's absence. The Vice-Chair shall also perform such other duties as are assigned by the Board.

6.8 President

Subject to the control of the Board, the President shall be the executive director of the corporation and shall have general supervision, direction and control over the business and officers of the corporation. He or she shall have the general power and duties of

management usually vested in the office of chief executive officer of a corporation and shall have such other powers or duties as may be prescribed by the Board or these Bylaws. Subject to such limitations as may be imposed by the Board, any powers or duties vested in the President may be delegated by him or her to such subordinates as he or she may choose.

6.9 Absence or Disability of the President

In the absence or disability of the President, the President's designee shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the President. Such designee shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board.

6.10 Secretary

The Secretary shall keep or cause to be kept at the principal executive office or at such other place as the Board may direct, a book of minutes of all the meetings and actions of the Board and committees of Directors, with the time and place of holding, whether regular or special, and, if special, how authorized, the notice given, the names of those present at Director's meetings or committee meetings and the proceedings. The Secretary shall also have the responsibility for authenticating records of the Corporation.

The Secretary shall give, or cause to be given, notice of all meetings of the Board required by these Bylaws or by law to be given. He or she shall have such other powers and perform such other duties as may be prescribed by the Board or by these Bylaws.

6.11 Treasurer

The Treasurer shall keep and maintain, or cause to be maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts or disbursements. The books of account shall at all reasonable times be open to inspection by any Directors.

The Treasurer shall deposit or cause to be deposited all monies or other valuables in the name and to the credit of the corporation with such depositaries as may be designated by the Board and shall have the authority to execute and affix the endorsement of the corporation upon any negotiable instruments for the purpose of making any such deposit. He or she shall render to the Board, whenever it requests it, an account of all of his or her transactions as Treasurer and of the financial condition of the corporation and shall have such other powers and perform such other duties as may be prescribed by the Board or these Bylaws.

6.12 Approval of Compensation

The Board or an authorized committee of the Board shall review and approve the compensation, including benefits, of the President to assure that it is just and reasonable. The review and approval shall occur initially upon the hiring of the officer, whenever the term of employment if any, of the officer if renewed or extended, and whenever the officer's compensation is modified. Separate review and approval shall not be required if a modification of compensation extends to substantially all employees.

The Board may review and approve the compensation, including benefits, of all officers of the corporation and other persons to ensure that no taxes are imposed under Section 4958 of the Internal Revenue Code of 1986, as amended.

ARTICLE 7. CORPORATE RECORDS AND REPORTS

7.1 Public Records Requirements

The corporation shall comply with the public record requirements as set forth in the Tennessee Public Charter Schools Act of 2002

7.2 Corporate Records

The corporation shall keep adequate and correct records of accounts and minutes of the proceedings of its Board and committees of the Board. The minutes shall be kept in written form. Other books and records shall be kept in either written form or in any other form capable of being converted into written form.

7.3 Inspection

Each Director shall have the absolute right to inspect at any reasonable time all books, records and documents of every kind and the physical properties of the corporation and each of its subsidiary corporations. Any inspection by a Director may be made in person or by an agent or attorney and the right of inspection includes the right to copy and make extras of documents

7.4 Annual Report

The Board shall cause an annual report to be sent to each Director not later than one hundred twenty (120) days after the close of the corporation's fiscal year. That report shall contain in appropriate detail the following:

(1) the assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year;

(2) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(3) the revenue or receipt of the corporation, both unrestricted and restricted to particular purposes, for the fiscal year; and

(4) the expenses or disbursement of the corporation for both general and restricted purposes, during the fiscal year.

The annual report shall be accompanied by any report thereon of independent accountants or, if there is no such report, by the certificate of an authorized officer or the corporation that such statements were prepared without audit from the books and records of the corporation

This requirement of an annual report shall not apply if the corporation receives less than $25,000 in gross revenues or receipts during the fiscal year; provided, however, that a report with the information required for the inclusion in an annual report must be furnished annually to all Directors.

ARTICLE 8. INTERESTS OF DIRECTORS AND OFFICERS

8.1 Compensation

Directors who receive any compensation for services in any capacity, directly or indirectly, from the corporation may not vote on matters pertaining to that Director's compensation.

8.2 Conflict of Interest

Directors and officers shall disclose to the Board all material facts pertaining to any financial interest which the Director or officer directly or indirectly has in any person or entity which is a party to a transaction under consideration by the Board. The interested Director or officer shall abstain from voting on the transaction.

8.3 Review of Certain Transactions

Prior to entering into any compensation agreement, contract for goods or services, or any other transaction with any person who is in a position to exercise influence over the affairs of the corporation, the Board shall establish that the proposed transaction is reasonable when compared with a similarly-situated organization for functionally comparable positions, goods or services rendered.

ARTICLE 9. ADMINISTRATIVE AND FINANCIAL PROVISIONS

9.1 Loans

No loans shall be contracted on behalf of the corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board. Such authority may be general or confined to specific instances.

9.2 Loans or Extensions of Credit to Officers and Directors

No loans shall be made and no credit shall be extended by the corporation to its officers or Directors.

9.3 Checks, Drafts, Etc.

All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, or agent or agents, of the corporation and in such manner as is from time to time determined by resolution of the Board.

9.4 Accounting Year

Unless a different accounting year is at any time selected by the Board, the accounting year of the corporation shall be on the last day of June in each year.

9.5 Rules of Procedure

The rules of procedure at meetings of the Board and committees of the Board shall be rules contained in Roberts' Rules of Order on Parliamentary Procedure, Newly Revised, so far as applicable and when not inconsistent with these Bylaws, the Articles of Incorporation or any resolution of the Board.

9.6 Distribution of Assets Upon Dissolution of this Corporation

All the property and assets of this corporation are irrevocably dedicated to the charitable and educational purposes described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). Upon dissolution, winding up or abandonment of the corporation, its residual assets remaining after payment, or provisions for payment, of all debts and liabilities shall be distributed as set forth in the Charter.

Notwithstanding the foregoing, any public school funds of the corporation that have been provided pursuant to the Tennessee Public Charter Schools Act of 2002 must be returned to the state or local account from which the public funds originated. In addition, assets, if any, which are not subject to attachment, execution or sale for the

corporation's debt and liabilities may be distributed pursuant to the following provisions even though all debts and liabilities have not been paid or adequately provided for:

(1) Assets held upon a valid condition requiring return, transfer, or conveyance, which condition has occurred or will occur by reason of the dissolution, shall be returned, transferred, or conveyed in accordance with the condition.

(2) Except as provided in subsection (1) above, assets held under a trust shall be disposed of in compliance with the provisions of the trust.

ARTICLE 10. AMENDMENTS

These Bylaws may be altered, amended, or repealed and new Bylaws may be adopted by the Board. During any period that the corporation is operating a charter school pursuant to a charter agreement, these Bylaws may not be amended in a manner that materially alters the charter agreement, without the consent of the authorizing school district or other Tennessee legislative body, if such consent is required under the charter agreement.

Attachment M: Code of Conduct

Table of Contents

Section N:	IOTA Community Schools		
Board Operations	Descriptor Term: **N.1.0 Conflict of Interest**	Descriptor Code: **N.1.0**	Issued: **/**
		Reviewed: **/**	Revised:

PENDING BOARD APPROVAL

Article I
Purpose

The purpose of the conflict of interest policy is to protect IOTA Community Schools' (IOTA's) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of IOTA or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II
Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person. If a person is an interested person with respect to any entity in which the organization is a part, he or she is an interested person with respect to all entities.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

a. an ownership or investment interest in any entity with which IOTA has a transaction or arrangement;

b. a compensation arrangement with the IOTA or with any entity or individual with which the IOTA has a transaction or arrangement; or
c. a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the IOTA is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III
Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

PENDING BOARD APPROVAL

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether IOTA can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in IOTA's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

PENDING BOARD APPROVAL

Attachment N: Conflict of Interest Policy

Table of Contents

Section N:	IOTA Community Schools		
Board Operations	Descriptor Term: **N.1.0 Conflict of Interest**	Descriptor Code: **N.1.0**	Issued: **/**
		Reviewed: **/**	Revised:

PENDING BOARD APPROVAL

Article I
Purpose

The purpose of the conflict of interest policy is to protect IOTA Community Schools' (IOTA's) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of IOTA or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II
Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person. If a person is an interested person with respect to any entity in which the organization is a part, he or she is an interested person with respect to all entities.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

a. an ownership or investment interest in any entity with which IOTA has a transaction or arrangement;

b. a compensation arrangement with the IOTA or with any entity or individual with which the IOTA has a transaction or arrangement; or
c. a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the IOTA is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III
Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

PENDING BOARD APPROVAL

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether IOTA can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in IOTA's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

PENDING BOARD APPROVAL

Attachment O: Board Member Resumes or Biographies

AMERTICE ALLEN

Cordova, TN 38016 ■ 901-240-3138 ■ mechie4373@gmail.com

PROFESSIONAL SUMMARY

Results-driven leader adept at guiding high-performing teams and implementing strategic initiatives to drive business success. Known for fostering collaborative environment and achieving measurable milestones. Exhibits strong leadership and adaptability to changing business needs.

ACHIEVEMENT

- Graduate of the Leadership Memphis Executive Program
- Completed ALSAC JET (Junior Executive Training) Leadership & Talent Development

SKILLS

- Collaborative and courageous leadership
- Manage complexity & ambiguity
- Policy implementation
- Culture transformation
- Communicate effectively
- Drive results
- Team management
- Collaborative and courageous leadership

WORK HISTORY

SR. DIRECTOR - DONOR RELATIONSHIP MANAGEMENT 10/2012 to Current
ALSAC St. Jude Children's Research Hospital, Memphis

- Create and lead high-performing teams to execute on Mass Marketing, Experiential, and Relational strategies for achieving brand awareness initiatives and revenue goals that exceed $2 billion for the Enterprise.
- Provide oversight to coaching, development, and mentoring of direct and indirect reports in an effort to encourage staff to be change agents to meet ALSAC's growth.
- Developed strong relationships with internal and external partners, fostering collaboration and mutual growth opportunities.
- Foster change and adaptability during transformation and times of disruption.
- Work across collaborative teams to identify issues and find solutions for problems that impedes production or negatively impacts donor experiences.
- Ensure ALSAC policies and guidelines are effectively communicated and adhered.
- Promote a culture of diversity and inclusivity.

ASSOCIATE DIRECTOR AND DIRECTOR 01/2006 to 10/2012
ALSAC St. Jude Children's Research Hospital, Memphis

- Led teams of up to 85 personnel, supervising daily performance as well as training and improvement plans.
- Fostered a culture of continuous improvement by encouraging staff to share innovative ideas and providing resources for professional development.
- Prioritized tasks and allocated resources appropriately to keep teams focused and productive.
- Assisted senior leadership in managing all aspects of operations.

- Led efforts for team to yield $12-$15 million in revenue with grassroots fundraising.

SR. SUPERVISOR 04/2004 to 01/2006
ALSAC St. Jude Children's Research Hospital, Memphis, TN

- Fostered effective communication by providing constructive feedback and sharing knowledge across business lines.
- Recruited, hired and trained staff and provided ongoing feedback and performance evaluations for a team of 15-20 frontline employees.
- Resolved conflicts proactively by facilitating open communication among team members and actively addressing underlying issues.
- Enhanced team productivity by implementing efficient workflow processes and providing consistent guidance with 7 branded campaigns
- Ensured 3-day service level agreements were met or exceeded for internal business partners.
- Planned and executed coordinator/volunteer appreciation events with 50-60 top fundraising attendees.
- Handled employee relations and administrative duties as needed.

EDUCATION

Master of Public Health : Gerontology, **08/2000**
University of Tennessee - Knoxville, TN
- Recipient of the Graduate Fellowship for the Public Health Program
- Field Practice: Tennessee Commission on Aging in Nashville, TN.

Bachelor of Science : Exercise Science/Kinesiology, **08/1996**
University of Tennessee - Knoxville, TN
- Minor in Psychology
- Alpha Kappa Alpha Sorority, Inc. Member

CERTIFICATIONS

Prosci Change Management Certification

VOLUNTEER WORK

- IOTA Community Schools Board Chair
- Green Dot Public Schools Board Chair
- Green Dot Public Schools Board Secretary
- Feed the homeless
- Organize school supply drive for Memphis students

Larry Neal, Jr. Larry.neal@simmonsbank.com – (901) 463-5610 – 3822 Northwood Dr. – Memphis, TN 38111

WORK EXPERIENCE

Simmons Bank, Memphis, TN February 2018 - Present
Simmons Bank is a $28 Billion commercial and retail bank serving middle market and emerging growth companies throughout the Mid-south and surrounding states.
Senior Vice President, Commercial Banking

- Work with for-profit, non-profit, and individual clients to determine appropriate credit facilities for working capital needs, property purchases and improvements, other business needs, and depository accounts
- Have built, managed, and grown a client portfolio to over $130MM in loan commitments and $50MM in deposits
- Market Executive role during transition post-merger to oversee growth and development of 3 commercial bankers and several support staff
- Prepare and present offering memos for client and prospect requests for local deal teams up to executive credit committees
- Currently have $500,000 in secured lending authority.
- Participated and graduated from Simmons NextGen Leadership Program 2023.

IberiaBank, Memphis, TN June 2015 – January 2018
IberiaBank is a $20 Billion commercial and retail bank serving middle market and emerging growth companies throughout the southeast and surrounding states.
Vice President, Business Banking Nov. 2016 – January 2018

- Work with over 100 for-profit, non-profit, and individual clients to determine appropriate credit facilities for working capital needs, property purchases and improvements, other business needs, and depository accounts
- Manage a portfolio of over $20MM in loan commitments and $10MM in deposits

Assistant Vice President, Commercial Loan Portfolio Manager June 2015 – Nov. 2016

- Support two client managers with a combined loan portfolio in excess of $200MM in client relationship duties
- Oversee credit memorandum preparation and approval process for credit structures
- Performing financial and cash flow analysis, covenant and loan structuring, term sheet preparation, and loan documentation preparation and review for transactions ranging from less than $250K to greater than $30M
- Prepare and present new and increased credits for review with senior bankers and senior risk officers as needed
- Attend client and prospect meetings with Client Manager to perform company due diligence

Atlantic Capital Bank, Atlanta, GA 2010 – May 2015
Atlantic Capital Bank is a $1.4 Billion commercial bank serving middle market and emerging growth companies throughout the Atlanta, GA metropolitan region and surrounding states.
Assistant Vice President, Corporate Credit Officer

- Granted loan authority of up to $2MM in November 2014
- Served in both underwriter and portfolio manager capacity for five client managers and a commercial portfolio of close to $250M under one senior risk officer primarily for asset-based lines of credit, owner-occupied real estate term loans, and equipment term loans
- Prepared credit memorandums, periodic reviews, and credit files according to bank credit policy. Prepare and present new and increased credits for Management Credit Committee once a month
- Attended client and prospect meetings with Client Manager to perform company due diligence
- Served as bank's appraisal coordinator for three years, coordinating appraisal bid and review process with third party appraisal firms while adhering to FIRREA regulations
- Initiated a series of lunch-and-learns beginning in December 2014 to expose all interested employees to different functions and roles within the bank and to foster understanding of organizational interconnectedness
- Proficient in Moody's Risk Analyst, Fiserv EasyLender, Fiserv Navigator, MS Excel, Word, and Powerpoint, and experience in IntraLinks, Syndtrak, and Misys LoanIQ

Green Dot Public Schools Tennessee 2017-2022
Vice Chair, Board Member, Former Board Chair,
Green Dot Public Schools serves 2400 students in -6th-12th grades in 5 different schools authorized by Achievement School District and State Board of Education

- Former Leader for Board of Directors charged with setting vision and mission of organization, acting as a steward over $20mm+ budgets, and monitoring adherence to charter with the goal of raising student achievement
- Maintain and develop relationships with school and community partners

The Intown Academy, Atlanta, GA 2009- May 2015
The Intown Academy was a K-8 public charter school authorized by Atlanta Public Schools that served 355 students, over 85% of whom qualify for free or reduced lunch.
Board Chair, The Intown Academy Board of Directors

- Became Board Chair in August 2013 after serving as Vice Chair, Assistant Treasurer, and committee member
- Leader for Board of Directors charged with setting vision and mission of organization, acting as a steward over $3mm+ and $4mm+ budgets, and monitoring adherence to charter with the goal of raising student achievement
- Reformed board governance practices to stabilize the school environment, resulting in decreased teacher and student attrition and increased enrollment from 2013-2014 to 2014-2015 school years
- Negotiated amicable end to Education Management Organization contract, saving $180K+ in 2014-15
- Maintained and developed relationships with school and community partners

New England Financial, Atlanta, GA 2009 – 2010
Financial Advisor

- Attained Series 7, 6, 63 and 65 securities licenses and life, health, and variable products licenses in Georgia
- Designed and implemented insurance and investment strategies for individuals and businesses based on client needs and goals while working jointly with experienced producers
- Prospected and solicited individual and business clients for financial services through new and existing networks
- Guided clients through wealth building process by assessing financial decisions on a scheduled basis

Teach for America/ Lakeside High School, Lake Village, AR 2006 – 2008
Licensed Algebra 1 and Algebra 2 Teacher, Basketball and Baseball Assistant Coach

- Selected as one of 2,400 of 18,968 applicants to serve in nationwide service corps committed to teaching in low-income communities for a two years
- Created an ambitious vision and goal-setting plan for each student to reach proficiency in tested subject areas
- Collaborated with fellow teachers on best teaching practices to enhance classroom achievement
- Tracked student mastery of state standards to monitor teaching effectiveness and assess student progress

21st Century Community Learning Center, Lake Village, AR 2007 – 2008
Program Director and Math Tutor

- Selected by Principal in second year of teaching to launch and design after-school tutoring and enrichment program for Lakeside High School students after school received $150,000 federal grant
- Recruited, scheduled, and supervised 8 teachers and 10% of student body participating in after-school tutoring and enrichment activities three days a week

EDUCATION
University of Georgia, Athens, GA May 2006
Bachelor of Business Administration in Finance, Minor in Spanish
ORGANIZATIONS AND ACTIVITIES
Christ United Methodist Church, Member 2015 - Present
River City Capital, Board of Directors October 2022 - Present
Cub Scouts Den Leader, Pack 241, 2022 - Present
Green Dot Public School TN Board Member 2017-2022
Memphians for Educational Equity Co-Founder 2015
New Memphis Institute Fellows Program S16 2015-2016

- Fellows Advisory Board member and Exemplar Award recipient

The Intown Academy Board of Directors 2010-2015
Young Professionals for Educational Equity member - Atlanta 2012-2015
Trinity House – Big Bethel Honorary Board Member 2014-2015
Excelsior Scholarship Award Selection Committee 2011 – 2013
St. Jude Marathon/ Half Marathon Hero 2011/2014/2015

BIOGRAPHICAL SKETCH

Provide the following information for the Senior/key personnel and other significant contributors.
Follow this format for each person. DO NOT EXCEED FIVE PAGES.

NAME: Velasquez Rodriguez, Pedro

eRA COMMONS USER NAME (credential, e.g., agency login): pvelasquezr

POSITION TITLE: Executive Director

EDUCATION/TRAINING *(Begin with baccalaureate or other initial professional education, such as nursing, include postdoctoral training and residency training if applicable. Add/delete rows as necessary.)*

INSTITUTION AND LOCATION	DEGREE (if applicable)	END DATE MM/YYYY	FIELD OF STUDY
Florida International University, Miami, Florida	BBA	05/2013	International Business

A. Personal Statement

Currently I am the Executive Director of Lifedoc Health. I led the incorporation and launch of Lifedoc Health in 2019 with the mission of implementing a unique practice transformation program to positively impact clinical and financial outcomes in the Greater Memphis Area. Over the past 8 years, I have served various roles acquiring considerable experience in the implementation and integration of EMR systems, Translation of evidence-based medicine into the design and implementation of operational workflows, and created administrative protocols to sustainably improve our health delivery models through the application of outcomes data. I have also established numerous data sharing agreements with third-party payers to optimize patient care within the scope of standing payer agreements. In my current role, I oversee the implementation of the Lifedoc Health strategic plan and operations of our healthcare models such as our School-Based Nursing Services Pilot. Due to my experience and passions in this area I will be able to inform the design of SBHCs and directly support their successful implementation to address glaring gaps in health equity for underserved communities. I will ameliorate functional gaps and address logistical concerns regarding the interoperability between SBHC, Lifedoc Health, and Green Dot Public Schools of Tennessee (GDPST). I will be able to direct the operational components of our existing models and align them with the SBHC program as an integral part of the organization. Given my expertise and previous experiences, I will provide meaningful insight to guide the operability of SBHCs, develop workflows for continuous process improvement, and inform models for reimbursement of SBHCs.

Ongoing and recently completed projects that I would like to highlight include:

1. Since 2021 I have Developed and Implemented Social Determinant of Health Pilot programs with the Managed Care Organizations in the State of Tennessee to collect data on our Medicaid population, refer them to resources that can help, and analyze the connection between their Social Risk Factors and their physical and mental health outcomes.

2. In 2019 design a population health program called “Wave of Health” in partnership with the Mid-South Food Bank, State Universities, and other industry stakeholders to deliver health risk assessments, care coordination, health/nutrition education, and 50+ lbs of healthy food monthly to participating families in the GDPST System

3. Given the outcomes of our “Wave of Health” program, I coordinated the design and implementation of our full-time, School Nursing Services Pilot within all 5 schools GDPST schools that ensures we continue to gather quantitative and qualitative data on the student body and help identify and address their health and social needs.

4. The implementation of a “Food is Medicine” initiative, a mobile food pantry wherein patients are distributed healthy amounts of fresh produce and other healthy food products to address food insecurity/food deserts.

5. Deployment of a virtual medicine/telemedicine platform and accompanying workflows to address social determinants of health within under-resourced, low-income communities.

6. Expansion of two new clinics to accommodate a patient population that has doubled to nearly 20,000 in the last two years

7. Served as a member of Heart Health Network Tennessee Population Health Subcommittee to promote the implementation and integration of Community Health Workers (CHW), Clinical Pharmacists, and School Nurses in the healthcare system in collaboration with key stakeholders including UTHSC, MCOs, and Tenncare. This includes a $750,000 grant from Tenncare to help develop the CHW workforce in Tennessee.

B. Positions, Scientific Appointments and Honors

Positions and Scientific Appointments

2022 -	Population Health Committee Member, Tennessee, Memphis, TN
2021 -	Executive Director, Lifedoc Health, Memphis, TN
2020 -	Adjunct Faculty , University of Tennessee Science Health Center, Memphis, TN
2013 -	Founder and Operations Director, Darsalud Management, LLC, Memphis, TN

Honors

2020	Hispanic Heritage Month Honoree, La Prensa Latina
2020	40 under 40, Memphis Business Journal
2019	Honoree, American Cancer Society

C. Contribution to Science

1. Throughout my career in healthcare, I have focused on the implementation of transformative healthcare models to advance the standard of care and inform new strategies for healthcare funding allocations and reimbursement. In 2017, we participated in the development and implementation of the Patient Centered Medical Home (PCMH) model together with the Managed Care Organizations and State of Tennessee. This program supports healthcare models that emphasize coordination and integration of comprehensive preventive care through transformative funding mechanism which includes a combination of capitation, fee-for-service, and shared-savings. Along with our sustained performance in PCMH clinical benchmarks year over year, I have lead numerous analyses of our clinical outcomes along with payer-sourced total cost of care (TCOC) and health system utilization metrics. The aim is to continuously tie health outcomes to TCOC to effectively advocate for systemic changes in healthcare expenditure. This will allow for healthcare budgets to be reallocated towards preventive care to preserve these outcomes and for savings to be replicated in communities across Tennessee. Our analyses have shown that, by focusing on early screening and intensive interventions, we are able to produce a savings of about 27% in TCOC compared to the state average. This equates to roughly $1M dollars in savings for every 1,000 patients. This can be attributed to better control of their risk factors and management of chronic conditions, yielding reductions in ER Utilization (-48%), Hospitalization (-51%), and Pharmacy Costs (-37% to -50%) compared to state benchmarks. Leveraging this data has allowed us to guide payers in redistribution of healthcare funding to launch both pilot and long-term programs, including: Medication Therapy Management Services (active since 2018), Social Determinant of Health programs (active since 2020), School-Based Health Support (launched in 2021), and Community Health Worker (CHW) Workforce Development initiative (launched in 2023). Along with these contributions to the healthcare industry, my publications emphasize the impact of our model on clinical outcomes, the racial disparities as well as financial/system burden associated with our most prevalent conditions, and the implementation of lifestyle medicine programs. Collectively, these publications highlight how funding can be more effectively utilized to support models of care that are clinically effective as well as cost-efficient:

a. Nieto-Martinez R, Neira C, de Oliveira D, Velasquez-Rodriguez A, Neira A, Velasquez-Rodriguez P, Garcia G, González-Rivas JP, Mechanick JI, Velasquez-Mieyer P. Lifestyle Medicine in Diabetes Care: The Lifedoc Health Model. Am J Lifestyle Med. 2023 May-Jun;17(3):336-354. PubMed Central PMCID: PMC10248374.
b. Nieto-Martínez R, Velásquez-Rodríguez A, Neira C, Mou X, Neira A, Garcia G, Velásquez-Rodríguez P, Levy M, Mechanick JI, Velásquez-Mieyer PA. Impact of a Multidisciplinary Approach on Cardiometabolic Risk Reduction in a Multiracial Cohort of Adults: A 1-Year Pilot Study. Nutrients. 2022 Aug 18;14(16) PubMed Central PMCID: PMC9412886.

Pamela Egwuekwe

Permanent: 5274 Autumn Forrest Dr. *Memphis, TN 3812 **Phone:** (901) 484-4199
* **Email:** peoakland@gmail.com

Profile

A dedicated and innovative educator passionate about fostering community engagement, enhancing educational experiences, and supporting teacher development. Adept at building collaborative relationships with community stakeholders to create meaningful learning environments. I am committed to empowering educators and engaging with diverse communities to promote lifelong learning and academic success.
I am seeking a position that allows me to utilize my skills to promote access, exposure, and positive outcomes for the community.

Education

Union University, Jackson, TN
Masters of Arts in Education, December 2015
North Carolina Central University, Durham, NC
Bachelor of Arts in Political Science, December 1997

Philosophy of Education

Students have the right to an education that allows them to become productive members of society. As a teacher I believe it is my job to challenge and inspire students to reach their goals. Every student can learn. Every student should be able to have the opportunity to learn in a style that best suits them, and that makes them feel accomplished and capable.

Professional Experience

Community Engagement Coordinator, Code Crew, September 2024- Present
Develops and maintains relationships with partners and stakeholders. Identifies the needs of the community through collaboration and coordinates efforts to address the identified need. Plans and implements effective programming to engage the community in order to expand the organizations reach.

Program Manager, Code Crew, July 2018- September 2024
Organizing programs and activities in accordance with the mission and goals of the organization. Developing new programs to support the strategic direction of the organization. Supervising and supporting instructors with classroom management and pedagogy

Second Grade Teacher, November 2017- May 2018
Frayser/Georgian Hills Achievement School

Pamela Egwuekwe

Permanent: 5274 Autumn Forrest Dr. *Memphis, TN 3812 **Phone:** (901) 484-4199
* **Email:** peoakland@gmail.com

Responsible for implementing district designed curriculum and the daily running of a combined classroom

Kindergarten Teacher, July 2017- October 2017
Peabody Elementary School, Memphis TN

Responsible for implementing district-designed curriculum and the daily running of the classroom.

Kindergarten Teacher, 2014 – 2017
Frayser Achievement Elementary School, Memphis TN

Responsible for implementing district-designed curriculum and the daily running of the classroom.

Site Coordinator, Summer 2015
Children Defense Fund Freedom School, Frayser, TN

Duties included managing a staff of fifteen teachers and overseeing the daily operations of a full day, eight week summer reading and enrichment program. Responsible for reviewing lesson plans, teacher coaching, providing feedback, and coordinating field trips.

Reading Interventionist, *March 2014 – May 2014*
Frayser Achievement Elementary School, Frayser, TN

Provided academic support to students K-2 endangered of failing in reading. Responsible for reviewing student data and implementing activities that would aid in bringing students out of possible retention status.

Pre-K Teacher Assistant*, September 2006 – May 2012*
Peabody Elementary School, Memphis TN

Assisted teacher with the daily operations of the classroom. Responsible for ten students during the reading and math rotations.

After School Program Director, *January 2002 – May 2004*
Red Robin's Academy of Learning, Memphis TN

Coordinating tutoring and homework assistance for multi-age students. Organizing games, activities and community service opportunities for after school students.

Pre-K Co-Teacher, *September 1998- January 2001*
Piedy Bear Child Care Center; Bright Horizons Corporate Family Solutions, Atlanta GA

Assisted teacher with the daily operations of the classroom. Responsible for ten students during the reading and math rotations.

Pamela Egwuekwe

Permanent: 5274 Autumn Forrest Dr. *Memphis, TN 3812 **Phone:** (901) 484-4199
* **Email:** peoakland@gmail.com

Site Coordinator, September 1992- December 1995
Project Primer, Oakland CA
Organized and taught year around afterschool science and math classes for students grader 3-5 for economically disadvantage student. Managed a site staff of three teachers reviewed lesson plans, provided feedback Organized parent math and science lab in order for parents to provide support for students.

Affiliation/Organizations

IOTA Community Schools, *Vice Board Chair 2023- Present*
GreenDot Community Schools, *Board Chair 2021-2023*
Stand for Children, *Sustaining member. Memphis Chapter President 2008 -2010*
Delta Sigma Theta Sorority Incorporated, *International public service organization*
Leadership Memphis Fast Track, Spring 2019

References

Bobby Edwards
Director of Community Inclusion and External Relations
240-395-2452
bedwards@mcleandschool.org

Tiffani Morrow-Smith
Executive Director Reach Memphis
(901) 713-2243
Tsmith@reachmemphis.org

Jocquell Rodgers
Executive Director IOTA Community Schools
(901) 237-5608
jocquell.rodgers@iotaschools.org

Dr. Charles McKinney
Director of African American Studies/Associate Professor Rhodes College
901-843-3525
mckinneyc@rhodes.edu

Pamela Egwuekwe

Permanent: 5274 Autumn Forrest Dr. *Memphis, TN 3812 **Phone:** (901) 484-4199
* **Email:** peoakland@gmail.com

TAMIKA P. YOUNG

3704 Johnwood Dr, Memphis, TN 38122
901-643-0267
tamikapyoung@gmail.com
www.linkedin.com/in/tamikapyoung

Professional Experience

Nike, Inc. – North America Distribution Centers **September 2022 - Present**

Principal HRBP (Sr. HR Manager), Nike North America Supply Chain

Serves as a trusted, strategic people & culture advisor and thought-leader to business and Functional executives, providing counsel to enhance their growth and impact to advance NIKE's vision, mission and objectives. Collaborates closely with the business (Global & GEO), GEO BHR teams, COEs, and People Solutions to shape and implement functional HR People and Talent (pipeline) strategies. Directly supporting the largest Nike Distribution Center in North America, and Engineering, Maintenance & Facilities for North America. Led a team of 5 (2 HR Managers and 3 HR Specialists) that supported 6 Nike & Converse distribution centers in North America & Canada.

Nike, Inc. – North America Distribution Centers **Aug 2021 – Sept 2022**

HRBP HR Manager, Maintenance, Facilities, Engineering & Nike Logistics Teams for North America

HR Manager functioning as a senior HRBP to senior business leaders, strategically driving the people agenda while navigating the consumer and business transformation. Lead HRBP on numerous strategic HR related projects impacting the North America Distribution Centers (more closely distribution centers in Memphis, TN & Byhalia, MS).

Nike, Inc. – Distribution Center - Byhalia, MS **Oct 2019 – Aug 2021**

HRBP, People & Culture Coach (HR Manager)

People & Culture Coach (HR Manager) for the first green field DC for NIKE in North America. Onsite strategic HRBP as a part of the DC leadership Team and drive the people agenda navigating the consumer and business transformation. Responsible for Culture adaptation while creating a culture of belonging & trust, as well as coaching and developing leaders on how to have effective crucial conversations at every level of the organization.

Nike, Inc. – Distribution Centers - Memphis, TN **Aug 2017 – Oct 2019**

HRBP, Multi-Site Human Resources Specialist (Coverage for 4 of the 5 Memphis DCs)

- HRBP for DC Operation Managers, Area Managers and front-line HR support for employees
- Manages day-to day administration of the policies, procedures, and programs of the organization
- Completes and drive special projects
- Communicates changes and HR initiative updates to frontline supervisors and managers
- Consults and advices managers on: corrective action application, performance management & improvement, career & succession management, training & development, and candidate selection
- Provide employee relations counseling. Participates in and at times take the lead on investigations when employee complaints or concerns are brought forth.

Nike, Inc. – Distribution Centers - Memphis, TN **Sept 2016 – July 2017**

Multi-Site Human Resources Coordinator (Area Coverage for 5 Memphis DCs)

- Support the DTC HR WHQ and Field teams through process and data management that is used to inform the development and execution of strategic HR programs, initiatives, and processes. Consolidate data, perform analysis and reporting, deliver insights, and create executive-ready materials used to support larger HR initiatives and decision making. Point of contact for data compiled through various HR reports and will work closely with Global and Geo HR teams, Finance, Operations, and business leaders
- Be a proactive thought partner with HRBP, HR Managers, HR COE's, Finance, and Global HR partners. Always with an eye for detail and attending sessions to ensure real-time feedback, ideas, updates are agreements are captured. Provide project and process coordination for a variety of HR programs and activities. Generate ad hoc reports and dashboard analytics on behalf of NA DTC. Develop, maintain, and continuously improve reporting processes for the HR Community ensuring sustainability and efficiency.

ServiceMaster Corporate Office – Memphis, TN **Sept 2014 – Sept 2016**

Talent Acquisition Specialist II

- Responsible for oversight of different Talent projects and areas regarding training, quality, reporting and metrics. Also responsible for project documentation, enhancements to policies and processes, as well as administrative tasks as assigned. Serve as the first point of issue escalation related to technology, branding, vendors, and email boxes for Talent related processes with responsibility for process improvement, innovation, and sustainability for solutions.
- Process oversight as single point of contact for assigned area(s) of responsibility, responsible for documenting project plans, monitoring work efforts, identifying process gaps, determining training needs, performing quality reviews and by escalating functional, quality and timeline issues appropriately
- Serves as the primary Talent subject matter expert for process and project-related activities across HR, internal clients, and vendors (may vary depending upon area(s) of responsibility and reporting relationship within Talent)

Hilton Worldwide (Embassy Suites) – Memphis, TN **Sept 2007 – Sept 2014**

Human Resources Manager (Generalist Role) / Regional HR Support for Memphis Region

- Managed and ensured the efficient administration of the Human Resources function to include talent acquisition, staffing (RIF selection), employment processing, compensation, health and welfare benefits, training and development, records management, safety and health, succession planning, employee relations and retention, AA/EEO compliance, and labor relations; completing personnel transactions within region. (5 business units) Develop strong relationships and partner with hiring managers and corporate business leaders.
- Track and report key metrics designed to measure and predict staffing activity within region. (5 business units)
- Hilton Certified Trainer for "Inappropriate Behavior in the Workplace, Manager's University (Setting Expectations, Coaching for Empowerment, and Giving Recognition), and ServSafe Certified Trainer
- Supervision of the Hotel finance office, pertaining to all computerized accounting systems, month-end closing reports and general ledger reconciliation.
- Completed 30% Reduction in Workforce across all departments in 2008 (selection process and trending analysis)
- Decreased 35% turnover to 5% within 4 years. Monitored worker's compensation benefits.

Hilton Worldwide (Memphis Corporate Office) – Memphis, Tennessee

Corporate HR Staffing Specialist / Employee Relations Specialist **Oct 2006 – Sept 2007**

- Develop and implement strategic initiatives for recruiting diverse talent in a multi-brand organization. Recruiting for corporate roles across all brands within Hilton Worldwide. Partner with Corporate Leaders to forecast and develop plans for key staffing initiatives.
- Manage full cycle recruiting process to meet the various staffing goals across all levels within multiple business units. Create and implement Employment Marketing Strategies to attract passive job seekers.
- Functioned in the Employee Relations Specialist role by providing human resources services, including talent acquisition, staffing (RIF selection), employment processing, compensation, health and welfare benefits, training and development, records management, safety and health, succession planning, employee relations and retention, AA/EEO compliance, and labor relations; completing personnel transactions.
- Collaborate with HR Manager in developing human resource solutions by collecting and analyzing information; recommending courses of action. Improved manager and employee performance by identifying and clarifying problems; evaluating potential solutions; implementing selected solution; coaching and counseling managers and employees.
- Complied with federal, state, and local legal requirements by studying existing and new legislation; anticipating legislation; enforcing adherence to requirements; advising management on needed actions.

Solectron Global Services – Memphis, Tennessee **April 2006 – Oct 2006**

HR Coordinator/Payroll Administrator

- Handled payroll in Kronos 4.3/5.1 Timekeeper, handling time off requests and monitoring attendance. Handled attendance discipline warnings and terminations. Assisted HR Generalist with employee relation activities. Responsible for job postings.

Education

Nov. 2018 – April 2021: ***Graduated University of Phoenix***, Major: Bachelor of Science in Business with Certification in Human Resources Management

Jan 1997 - Jan 1998: University of Memphis, Memphis, TN Major: Music Education. Minor: Vocal choral music.
Aug 1996 - Dec 1996: Shelby State Community College, Memphis, TN. Major: Music Education. G.P.A. (3.1)
Aug 1993 – Mar 1996: Tennessee State University, Nashville, TN. Major: Music Education. Minor: Business Administration. G.P.A. (2.8)

Volunteer Service/Personal Achievements

2023 – 2024: ***Board President***, Fairley High School Alumni Association
2023: ***Author***, Essential: Complexities of Love and Loss
2021 – 2022: ***Board President***, Fairley High School Alumni Association
2019 – 2020: ***Board Director of Communications***, Fairley High School Alumni Association
2017 – 2018: ***Communications Manager***, Fairley High School Alumni Association
2017: ***Author***, Tips For a Successful Career Makeover
2017: ***Author,*** Social Media Tips for Churches

Computer Skills

Proficient in the following…
SAP, PeopleAnswers/Infor, Taleo, PeopleSoft, Greenware Payroll, ADP Timesaver NG, Kronos 4.3/5.1, ADP Payroll System, Microsoft Word, Power Point, Excel, Access, Publisher, Microsoft Outlook, Microsoft Visio, Legal Master, Adobe Photoshop, 6.0, Acrobat Reader 5.0, Symantec ACT, Shelby Systems, Startel

Training Certifications

Completion of SHRM Certification Continuing Education Course Dec. 2014 at Christian Brothers, Certified Instructor for ServSafe, Certified Trainer for "Inappropriate Behavior in the Workplace, Certified Trainer for Seyfarth Shaw at Work the Road to Harassment-Free Workplace, Certified Trainer for Manager's University (Setting Expectations, Coaching for Empowerment and Giving Recognition), We Welcome Service Animals Trainer, Outstanding Service for Guests with Disabilities Trainer

FREEMON T. MONGER, PMP
5151 Autumn Evening Lane, Memphis, TN, 38125 / Phone 901-417-3968 Cell
terrell.monger@yahoo.com

SUMMARY OF QUALIFICATIONS

Project Management professional with extensive experience in project planning, cost and schedule management, analytical and problem solving skills, demonstrated expertise in project management and program management, infrastructure development, full grasp of Information Technology life-cycle methodologies including AIM methodology, local government program management and budgeting process, articulate communicator with the ability to perform under pressure and adapt to constantly changing priorities; knowledge of structured analysis and design with successful emphasis on mobilizing support and facilitating decision making in extreme complex situations. Over 10 years of Project Management experience using PMI methodology.

PROFESSIONAL EXPERIENCE

One Accord International
Sr. Pastor
April 2011 - Present

- Establish Vision and Direction
- Develop Leaders
- Exhort, Inspire and Teach
- Address all needs concerning Ministry

One Glory Athletic Association
Program Manager
November 2021 – Current

- Secure Funding for program initiatives
- Create and Manage Digital Platform, Branding and Marketing Material
- Manage Volunteer and Employee Efforts
- Develop and Manage Project Plans and Budgets

International Paper
Sr. Build Coordinator
February 2014 – Present

- Liaison between business teams and technical teams
- Responsible for development, training and maintenance of HR Vacation Tracking System
- Planning and Executing enhancements based on company accrual and attendance policies
- Provide/Select software solutions for users based on specifications
- Project Planning and resource allocation
- Establish detailed business requirements for projects and enhancements
- Point of contact for our international partners (Brazil, India, England, etc.)

Leadership Development (Self-Employed)
Sr. Advisor
March 2011 – February 2014

- Conducting Seminars / Leadership Training
- Strategic Leadership Planning
- Staff Supervision and Development
- Administration
- Evaluation and Compensation
- Marketing and Promotions
- Practical and Spiritual Counseling

ALSAC Contractor
IT Project Manager-Memphis, Tennessee
July 2011 – October 2012

- Create and execute project work plans and revise as appropriate to meet changing needs and requirements.
- Identify resources needed and assign individual responsibilities.
- Manage day-to-day operational aspects of a project and scope.
- Review deliverables prepared by team before passing to client.
- Effectively apply our methodology and enforce project standards.
- Prepare for engagement reviews and quality assurance procedures.
- Minimize our exposure and risk on project.
- Ensure project documents are complete, current, and stored appropriately

Sedgwick CMS
IT Project Manager-Memphis, Tennessee
April 2008-July 2011

- Identify required resources; research project data, procedures and history for a thorough understanding of project direction.
- Secure project resources and negotiate resource schedules with the IT Delivery Office and respective IT Management.
- Develop, prepare and manage project plan through completion.
- Communicate activity progress to involved parties.
- Track and coordinate resolution strategies for project issues that arise.
- Participate and lead project working sessions to define and develop the project's technical solution.
- Identify, determine and escalate, where appropriate, change in project scope and the resulting impact to the project.
- Transition program to management personnel
- Program Management of various multiplatform projects to accomplish enterprise goals

AFFILIATED COMPUTER SERVICES/GOVERNMENT SOLUTIONS (ACS)
Project Manager- Memphis, Tennessee
August 2005-April 2008

- Managing the massive rollout of the City of Memphis Enterprise GIS data migration (EGDM), City of Memphis ERP Solution, Citizens Relationship Management (CRM), System Automation (SAP), Treasury Phase II (TP2), Oracle Procurement (OP) initiative. The heavy spotlight rollouts constituted 13 divisions of the City of Memphis.
- Determined Project needs and business resources required to execute EGDM, CRM, SA, TP2 and OP projects.

- Worked with Client Executive Project Sponsors to clarify and define strategy & objectives, scope for EGDM, CRM, SA, TP2 and OP Contracts business requirements.
- Managed project scope, drove resolution and kept project on schedule.
- Developed and tracked all 6 projects action items and issues. Documented all necessary items as needed.
- Identified and communicated risks and responses to mitigate project risk.
- Responsible for the coordination and creation of project documentation and all project processes.
- Worked with EGDM, CRM, SA, TP2 and OP client teams to develop appropriate testing plans to ensure user acceptance, data quality, and system integrity.
- Coordinated the development of training materials, user manuals and other documents as needed to enable successful implementation and turnover of the process or system to the business owners and users.
- Creation of budget and Total Cost of Ownership for all projects. Budgets range from $50,000 to $15,000,000
- Create project plans including: defining project tasks, schedules (using Microsoft Project), risks, deliverables and resources.
- Developed communication plans, organized and managed project teams, and heavily tracked progress using Microsoft Sharepoint.
- Concurrently managed several Projects.
- Desktop Standardization Project. Standardization of hardware and software to all City of Memphis divisions. Project completed on time and within budget.
- While assessing feasibility, played an instrumental role in re-organizing the implementation of the City of Memphis Geographic Information System (GIS) application with primary responsibility for overall usability, state-wide navigation, and internal search functionality with emphasis on incident address validation

Cobb County Government
Program Analyst / Project Coordinator - Marietta, GA
February 2000 – August 2005

- Coordinated massive Motorola CAD Implementation for Cobb County Emergency Response Facility from initiation to closing. Coordinated Testing and training efforts and managed vendor procurement process and contract administration
- Coordinated all technical work in system analysis, system design, and programming in accordance with design, programming and documentation standards.
- Assisted users' organizations in performing their functions in the most efficient methods by the use of automation; maintained the accuracy and integrity of the computer data and gathered requirements to make recommendations for future progress.
- Operated as technical SME for project life cycle.
- Analyzed and evaluated existing or proposed systems and devised computer programs, systems and related procedures to process data.
- Maintain Ingres and CARS database while adhering to application change requests, developmental upgrades, production release and testing procedures.
- Responsible for the planning of day-to-day operations and maintenance of Cisco Routers and Network Infrastructures Coding, testing, design and development of on-line and batch computer programs and prepared detailed documentation for computer operators and user department. Programming responsibilities include C++, UNIX – HP-UX, SQL, Oracle, SUN Solaris.

Equifax
Applications Programmer II - Alpharetta, GA
October 1998- February 2000

- Evaluated, coded and implement modules to meet specified criteria.
- Tested program as necessary by creating examples of the data.
- Walked-thru, tested, and debugged application to insure procedure in coordination.
- Wrote documentation for the operation of the program by users and computer operators.

Ingram Micros
Team Leader (Supervisor) - Memphis, TN
October 1996 -October 1998

- Administered all daily work functions to associates.
- Coordinated inter-department functions to achieve daily business goals.
- Supervised a production line of 55 associates.
- Interacted with team; prioritized and directed work flow.
- Led and motivated associates through spontaneous recognition/reward.
- Assisted in defining resource requirements to accomplish specified goal.
- Network and Configuration Specialist.

OTHER RELEVANT EXPERIENCES

St. Joseph Hospital Computer Operator Memphis, TN 10/96-1/97
- Ran UNIX Operating System. Performed daily back-ups. Printed reports for all departments and operated mainframe.

US Navy Reserves Aviation Electrician Millington, TN 11/89-6/96
- Aircraft trouble shooting. Used system schematics and meter leads. Repaired small aircraft and navigation components. Maintained accurate reports to ensure quality standards.

EDUCATION and CONTINUING TRAINING

University of Phoenix Memphis, TN **October 2008 – March 2011**
Degree; Bachelors of Science- Business Administration

PMI Memphis, TN **June 2006**
Course of Study-PMP Prep Course
PMP Certification

New Horizon Memphis, TN **November 2005**
Course of Study-CompTIA Project + Course
CompTIA Project + Certification

State Technical Institute Memphis, TN **November 1994-May 1997**
Associate of Applied Science - Computer Science

Naval Air Technical Training Ctr. Millington, TN **December 1989-June 1990**
Course of Study - Electrical Engineering (Certification)

REFERNCES
Available upon request

BIOGRAPHICAL SKETCH

NAME: Velasquez Rodriguez, Pedro A.

POSITION TITLE: Executive Director of Lifedoc Health

EDUCATION/TRAINING *(Begin with baccalaureate or other initial professional education, such as nursing, include postdoctoral training and residency training if applicable. Add/delete rows as necessary.)*

INSTITUTION AND LOCATION	DEGREE *(if applicable)*	Completion Date MM/YYYY	FIELD OF STUDY
Florida International University	BA	2013	International Business

A. Personal Statement

I am the Executive Director of Lifedoc Health. I lead data migration projects through a number of practice acquisitions. I founded Lifedoc Health with the mission of implementing a unique practice transformation program to positively impact clinical and financial outcomes in the Greater Memphis Area. Over the past 8 years, I have served as Operations Manager for DSC acquiring considerable experience in the implementation and integration of EMR systems, clinical workflows and administrative protocols to sustainably improve revenue cycle management and application of outcomes data. I have established numerous data sharing agreements with third-party payers to optimize patient care within the scope of standing payer agreements. I will be able to inform the design and implementation of CHW development protocols and directly guide their deployment to support our operational needs and address glaring gaps in health equity for underserved communities. I will ameliorate functional gaps and address logistical concerns regarding the interoperability between CHWs and the integral components of the clinical model. I will be able to direct the operational components of our model and align them with the CHW role as an integral part of the organization to collectively the endpoints of this project. Given my expertise and previous experiences, I will provide meaningful insight to guide the operability of CHWs as facilitators, develop workflows for continuous process improvement and inform models for reimbursement of CHW support.

Ongoing and recently completed projects that I would like to highlight include:

1. A school-based delivery system in partnership with the Mid-South Food Bank, State Universities, and other industry stakeholders to deliver health risk assessments, care coordination, health/nutrition education, and 50+ lbs of healthy food monthly to participating families in the Green Dot Charter School system
2. Implementation of a "Food is Medicine" initiative, a mobile food pantry wherein patients are distributed healthy amounts of fresh produce and other healthy food products to address food insecurity/food deserts.
3. Deployment of a virtual medicine/telemedicine platform and accompanying workflows to address social determinants of health within under-resourced, low-income communities.
4. Expansion of two new clinics to accommodate a patient population that has doubled to nearly 20,000 in the last two years
5. Served as a member of Heart Health Network Tennessee Population Health Subcomittee to promote the implementation and integration of CHWs in the healthcare system in collaboration with key stakeholders including UTHSC, MCOs, and Tenncare.

B. Positions, Scientific Appointments, and Honors

Positions and Scientific Appointments

2022-Present	Tennesee Heart Health Network, Population Health Committee
2021-Present	Executive Director, Lifedoc Health
2020-Present	Adjunct Faculty University of Tennessee Science Health Center, Memphis, TN
2013-Present	Founder & Operations Manager, DarSalud Management

Honors

2020	Hispanic Heritage Month Honoree
2020	2020 Health Care Heroes, Memphis Business Journal, Memphis, TN
2019	American Cancer Society Honoree

C. Contributions to Science

1. My early publications directly addressed implementation of a multidisciplinary approach for cardiometabolic risk and development of a lifestyle medicine model in diabetes care management. Publications contributed to SDOH efforts in Memphis and Shelby County.

    a. Nieto-Martinez,R..,Velasquez-Rodriguez,A., Neira, C.,**Velasquez-Rodriguez, P.A.**, Mechanik, J.I., Mou X.,Neira, A.,Garcia, G.,Levy, M.,Velasquez-Mieyer, P.A. (2022). Impact of a Multidisciplinary Approach on Cardiometabolic Risk Reduction in a Multiracial Cohort of Adults: A 1-Year Pilot Study. MDPI: Nutrients
    b. Nieto-Martinez, R., Neira, C., de Oliveira, D., Velasquez-Rodriguez, A., Neira, A.,**Velasquez-Rodriguez, P.A.**, Garcia, G., Gonzalez-Rivas,J.P., Mechanik, J.I., Velasquez-Mieyer, P.A. (2022) Lifestyle Medicine in Diabetes Care: The Lifedoc Health Model. American Journal of Lifestyle Medicine.
    c. Velasquez Rodriguez, A.E., Velasquez-Mieyer, P., Watkins, S., Mou, X., Nieto-Martinez, R., Neira, C., Mechanick, J., Cherrington, A., Levy, M., Grant, C., Velasquez Rodriguez, P.A. (2022) Adiposity and Racial Disparities Burden in an Adolescent Cohort: A 3-Year Pragmatic Experience. *ObesityWeek – The Obesity Society* (2022).
    d. Velasquez-Mieyer, P., Velasquez Rodriguez, A.E., Watkins, S., Mou, X., Nieto-Martinez, R., Neira, C., Mechanick, J., Cherrington, A., Levy, M., Grant, C., Velasquez Rodriguez, P.A. (2022) Impact of Race on Cardiometabolic Risk Profile within a Cohort of Black and Hispanic Adolescents with Different Adiposity Levels. *AAP Experience – American Academy of Pediatrics* (2022).

TAMIKA P. YOUNG

3704 Johnwood Dr, Memphis, TN 38122
901-643-0267
tamikapyoung@gmail.com
www.linkedin.com/in/tamikapyoung

Professional Experience

Nike, Inc. – North America Distribution Centers **September 2022 - Present**

HRBP Sr. HR Manager, Nike North America & Converse Distribution Centers

Sr. HR Manager functioning as a senior HRBP to senior business leaders, strategically driving the people agenda while navigating our consumer and business transformation. Leading a team that provides HR support for five distribution centers. HRBP on numerous strategic HR related projects impacting the Nike North America & Converse Distribution Centers (more closely distribution centers in Memphis, TN, Byhalia, MS, Ontario, CA, Lowell, CA & Hofer, CA).

Nike, Inc. – North America Distribution Centers **Aug 2021 – Sept 2022**

HRBP HR Manager, Maintenance, Facilities, Engineering & Nike Logistics Teams for North America

HR Manager functioning as a senior HRBP to senior business leaders, strategically driving the people agenda while navigating our consumer and business transformation. Lead HRBP on numerous strategic HR related projects impacting the North America Distribution Centers (more closely distribution centers in Memphis, TN & Byhalia, MS).

Nike, Inc. – Distribution Center - Byhalia, MS **Oct 2019 – Aug 2021**

HRBP, People & Culture Coach (HR Manager)

People & Culture Coach (HR Manager) for the first green field DC for NIKE in North America. Onsite strategic HRBP as a part of the DC leadership Team and drives the people agenda navigating our consumer and business transformation. Responsible for Culture adaptation while creating a culture of belonging & trust, as well as coaching and developing leaders on how to have effective crucial conversations at every level of the organization.

Nike, Inc. – Distribution Centers - Memphis, TN **Aug 2017 – Oct 2019**

HRBP, Multi-Site Human Resources Specialist (Coverage for 4 of the 5 Memphis DCs)

- HRBP for DC Operation Managers, Area Managers and front-line HR support for employees
- Manages day-to day administration of the policies, procedures, and programs of the organization
- Completes and drive special projects
- Communicates changes and HR initiative updates to frontline supervisors and managers
- Consults and advices managers on: corrective action application, performance management & improvement, career & succession management, training & development, and candidate selection
- Provide employee relations counseling. Participates in and at times take the lead on investigations when employee complaints or concerns are brought forth.

Nike, Inc. – Distribution Centers - Memphis, TN **Sept 2016 – July 2017**

Multi-Site Human Resources Coordinator (Area Coverage for 5 Memphis DCs)

- Support the DTC HR WHQ and Field teams through process and data management that is used to inform the development and execution of strategic HR programs, initiatives, and processes. Consolidate data, perform analysis and reporting, deliver insights, and create executive-ready materials used to support larger HR initiatives and decision making. Point of contact for data compiled through various HR reports and will work closely with Global and Geo HR teams, Finance, Operations, and business leaders
- Be a proactive thought partner with HRBP, HR Managers, HR COE's, Finance, and Global HR partners. Always with an eye for detail and attending sessions to ensure real-time feedback, ideas, updates are agreements are captured. Provide project and process coordination for a variety of HR programs and activities. Generate ad hoc reports and dashboard analytics on behalf of NA DTC. Develop, maintain, and continuously improve reporting processes for the HR Community ensuring sustainability and efficiency.

ServiceMaster Corporate Office – Memphis, TN **Sept 2014 – Sept 2016**

Talent Acquisition Specialist II

- Responsible for oversight of different Talent projects and areas regarding training, quality, reporting and metrics. Also responsible for project documentation, enhancements to policies and processes, as well as administrative tasks as assigned. Serve as the first point of issue escalation related to technology, branding, vendors, and email boxes for Talent related processes with responsibility for process improvement, innovation, and sustainability for solutions.
- Process oversight as single point of contact for assigned area(s) of responsibility, responsible for documenting project plans, monitoring work efforts, identifying process gaps, determining training needs, performing quality reviews and by escalating functional, quality and timeline issues appropriately
- Serves as the primary Talent subject matter expert for process and project-related activities across HR, internal clients, and vendors (may vary depending upon area(s) of responsibility and reporting relationship within Talent)

Hilton Worldwide (Embassy Suites) – Memphis, TN **Sept 2007 – Sept 2014**

Human Resources Manager (Generalist Role) / Regional HR Support for Memphis Region

- Managed and ensured the efficient administration of the Human Resources function to include talent acquisition, staffing (RIF selection), employment processing, compensation, health and welfare benefits, training and development, records management, safety and health, succession planning, employee relations and retention, AA/EEO compliance, and labor relations; completing personnel transactions within region. (5 business units) Develop strong relationships and partner with hiring managers and corporate business leaders.
- Track and report key metrics designed to measure and predict staffing activity within region. (5 business units)
- Hilton Certified Trainer for "Inappropriate Behavior in the Workplace, Manager's University (Setting Expectations, Coaching for Empowerment, and Giving Recognition), and ServSafe Certified Trainer
- Supervision of the Hotel finance office, pertaining to all computerized accounting systems, month-end closing reports and general ledger reconciliation.
- Completed 30% Reduction in Workforce across all departments in 2008 (selection process and trending analysis)
- Decreased 35% turnover to 5% within 4 years. Monitored worker's compensation benefits.

Hilton Worldwide (Memphis Corporate Office) – Memphis, Tennessee

Corporate HR Staffing Specialist / Employee Relations Specialist **Oct 2006 – Sept 2007**

- Develop and implement strategic initiatives for recruiting diverse talent in a multi-brand organization. Recruiting for corporate roles across all brands within Hilton Worldwide. Partner with Corporate Leaders to forecast and develop plans for key staffing initiatives.
- Manage full cycle recruiting process to meet the various staffing goals across all levels within multiple business units. Create and implement Employment Marketing Strategies to attract passive job seekers.
- Functioned in the Employee Relations Specialist role by providing human resources services, including talent acquisition, staffing (RIF selection), employment processing, compensation, health and welfare benefits, training and development, records management, safety and health, succession planning, employee relations and retention, AA/EEO compliance, and labor relations; completing personnel transactions.
- Collaborate with HR Manager in developing human resource solutions by collecting and analyzing information; recommending courses of action. Improved manager and employee performance by identifying and clarifying problems; evaluating potential solutions; implementing selected solution; coaching and counseling managers and employees.
- Complied with federal, state, and local legal requirements by studying existing and new legislation; anticipating legislation; enforcing adherence to requirements; advising management on needed actions.

Solectron Global Services – Memphis, Tennessee **April 2006 – Oct 2006**

HR Coordinator/Payroll Administrator

- Handled payroll in Kronos 4.3/5.1 Timekeeper, handling time off requests and monitoring attendance. Handled attendance discipline warnings and terminations. Assisted HR Generalist with employee relation activities. Responsible for job postings.

Education

Nov. 2018 – April 2021: ***Graduated University of Phoenix***, Major: Bachelor of Science in Business with Certification in Human Resources Management

Jan 1997 - Jan 1998: University of Memphis, Memphis, TN Major: Music Education. Minor: Vocal choral music.
Aug 1996 - Dec 1996: Shelby State Community College, Memphis, TN. Major: Music Education. G.P.A. (3.1)
Aug 1993 – Mar 1996: Tennessee State University, Nashville, TN. Major: Music Education. Minor: Business Administration. G.P.A. (2.8)

Volunteer Service/Personal Achievements

2023 – 2024: ***Board President***, Fairley High School Alumni Association
2021 – 2022: ***Board President***, Fairley High School Alumni Association
2019 – 2020: ***Board Director of Communications***, Fairley High School Alumni Association
2017 – 2018: ***Communications Manager***, Fairley High School Alumni Association
2017: ***Author***, Tips For a Successful Career Makeover
2017: ***Author,*** Social Media Tips for Churches

Computer Skills

Proficient in the following...
SAP, PeopleAnswers/Infor, Taleo, PeopleSoft, Greenware Payroll, ADP Timesaver NG, Kronos 4.3/5.1, ADP Payroll System, Microsoft Word, Power Point, Excel, Access, Publisher, Microsoft Outlook, Microsoft Visio, Legal Master, Adobe Photoshop, 6.0, Acrobat Reader 5.0, Symantec ACT, Shelby Systems, Startel

Training Certifications

Completion of SHRM Certification Continuing Education Course Dec. 2014 at Christian Brothers, Certified Instructor for ServSafe, Certified Trainer for "Inappropriate Behavior in the Workplace, Certified Trainer for Seyfarth Shaw at Work the Road to Harassment-Free Workplace, Certified Trainer for Manager's University (Setting Expectations, Coaching for Empowerment and Giving Recognition), We Welcome Service Animals Trainer, Outstanding Service for Guests with Disabilities Trainer

Attachment P: Board Policies

Note: IOTA Community Schools complies with all aspects of the Tennessee Open Meetings Act

Tennessee Open Meetings Act

TCA §8-44-101

8-44-101.Policy -- Construction.
(a) The general assembly hereby declares it to be the policy of this state that the formation of public policy and decisions is public business and shall not be conducted in secret.
(b) This part shall not be construed to limit any of the rights and privileges contained in article I, § 19 of the Constitution of Tennessee.

HISTORY: Acts 1974, ch. 442, §§ 1, 8; T.C.A., § 8-4401.

8-44-102. Open meetings -- "Governing body" defined -- "Meeting" defined.
(a) All meetings of any governing body are declared to be public meetings open to the public at all times, except as provided by the Constitution of Tennessee.
(b)(1)"Governing body" means:
(A) The members of any public body which consists of two (2) or more members, with the authority to make decisions for or recommendations to a public body on policy or administration and also means a community action agency which administers community action programs under the provisions of 42 U.S.C. § 2790 [repealed]. Any governing body so defined by this section shall remain so defined, notwithstanding the fact that such governing body may have designated itself as a negotiation committee for collective bargaining purposes, and strategy sessions of a governing body under such circumstances shall be open to the public at all times;
(B) The board of directors of any nonprofit corporation which contracts with a state agency to receive community grant funds in consideration for rendering specified services to the public; provided, that community grant funds comprise at least thirty percent (30%) of the total annual income of such corporation. Except such meetings of the board of directors of such nonprofit corporation that are called solely to discuss matters involving confidential doctor-patient relationships, personnel matters or matters required to be kept confidential by federal or state law or by federal or state regulation shall not be covered under the provisions of this chapter, and no other matter shall be discussed at such meetings;
(C) The board of directors of any not-for-profit corporation authorized by the laws of Tennessee to act for the benefit or on behalf of any one (1) or more counties, cities, towns and local governments pursuant to the provisions of title 7, chapter 54 or 58. The provisions of this subdivision (b)(1)(C) shall not apply to any county with a metropolitan form of government and having a population of four hundred thousand (400,000) or more, according to the 1980 federal census or any subsequent federal census;
(D) The board of directors of any nonprofit corporation which through contract or otherwise provides a metropolitan form of government having a population in excess of five hundred thousand (500,000), according to the 1990 federal census or any subsequent federal census, with heat, steam or incineration of refuse;
(E)(i) The board of directors of any association or nonprofit corporation authorized by the laws of Tennessee that:

(a) Was established for the benefit of local government officials or counties, cities, towns or other local governments or as a municipal bond financing pool;
(b) Receives dues, service fees or any other income from local government officials or such local governments that constitute at least thirty percent (30%) of its total annual income; and
(c) Was authorized as of January 1, 1998, under state law to obtain coverage for its employees in the Tennessee consolidated retirement system.
(ii) The provisions of this subdivision (b)(1)(E) shall not be construed to require the disclosure of a trade secret or proprietary information held or used by an association or nonprofit corporation to which this chapter applies. In the event a trade secret or proprietary information is required to be discussed in an open meeting, the association or nonprofit corporation may conduct an executive session to discuss such trade secret or proprietary information; provided, that a notice of the executive session is included in the agenda for such meeting.
(iii) As used in this subdivision (b) (1) (E):
(a)"Proprietary information" means rating information, plans, or proposals; actuarial information; specifications for specific services provided; and any other similar commercial or financial information used in making or deliberating toward a decision by employees, agents or the board of directors of such association or corporation; and which if known to a person or entity outside the association or corporation would give such person or entity an advantage or an opportunity to gain an advantage over the association or corporation when providing or bidding to provide the same or similar services to local governments; and
(b)"Trade secret" means the whole or any portion or phrase of any scientific or technical information, design, process, procedure, formula or improvement which is secret and of value. The trier of fact may infer a trade secret to be secret when the owner thereof takes measures to prevent it from becoming available to persons other than those selected by the owner to have access thereto for limited purposes.
(2)"Meeting" means the convening of a governing body of a public body for which a quorum is required in order to make a decision or to deliberate toward a decision on any matter. "Meeting" does not include any on-site inspection of any project or program.
(c) Nothing in this section shall be construed as to require a chance meeting of two (2) or more members of a public body to be considered a public meeting. No such chance meetings, informal assemblages, or electronic communication shall be used to decide or deliberate public business in circumvention of the spirit or requirements of this part.
HISTORY: Acts 1974, ch. 442, § 2; 1979, ch. 411, §§ 1, 2; T.C.A., § 8-4402; Acts 1985, ch. 290, § 1, 2; 1986, ch. 594, § 1; 1988, ch. 908, §§ 3, 5; 1997, ch. 346, § 1; 1998, ch. 1102, §§ 1, 3.

8-44-103.Notice of public meetings.
(a)Notice of Regular Meetings. Any such governmental body which holds a meeting previously scheduled by statute, ordinance, or resolution shall give adequate public notice of such meeting.
(b)Notice of Special Meetings. Any such governmental body which holds a meeting not previously scheduled by statute, ordinance, or resolution, or for which notice is not already provided by law, shall give adequate public notice of such meeting.

(c) The notice requirements of this part are in addition to, and not in substitution of, any other notice required by law.
HISTORY: Acts 1974, ch. 442, § 3; T.C.A., § 8-4403.

8-44-104.Minutes recorded and open to public -- Secret votes prohibited. (a) The minutes of a meeting of any such governmental body shall be promptly and fully recorded, shall be open to public inspection, and shall include, but not be limited to, a record of persons present, all motions, proposals and resolutions offered, the results of any votes taken, and a record of individual votes in the event of roll call.
(b) All votes of any such governmental body shall be by public vote or public ballot or public roll call. No secret votes, or secret ballots, or secret roll calls shall be allowed. As used in this chapter, "public vote" means a vote in which the "aye" faction vocally expresses its will in unison and in which the "nay" faction, subsequently, vocally expresses its will in unison.
HISTORY: Acts 1974, ch. 442, § 4; T.C.A., § 8-4404; Acts 1980, ch. 800, § 1.

8-44-105.Action nullified -- Exception.
Any action taken at a meeting in violation of this part shall be void and of no effect; provided, that this nullification of actions taken at such meetings shall not apply to any commitment, otherwise legal, affecting the public debt of the entity concerned.
HISTORY: Acts 1974, ch. 442, § 5; T.C.A., § 8-4405.

8-44-106.Enforcement -- Jurisdiction.
(a) The circuit courts, chancery courts, and other courts which have equity jurisdiction, have jurisdiction to issue injunctions, impose penalties, and otherwise enforce the purposes of this part upon application of any citizen of this state.
(b) In each suit brought under this part, the court shall file written findings of fact and conclusions of law and final judgments, which shall also be recorded in the minutes of the body involved.
(c) The court shall permanently enjoin any person adjudged by it in violation of this part from further violation of this part. Each separate occurrence of such meetings not held in accordance with this part constitutes a separate violation.
(d) The final judgment or decree in each suit shall state that the court retains jurisdiction over the parties and subject matter for a period of one (1) year from date of entry, and the court shall order the defendants to report in writing semiannually to the court of their compliance with this part.
HISTORY: Acts 1974, ch. 442, § 6; T.C.A., § 8-4406.
8-44-107.Board of directors of Performing Arts Center Management Corporation.
The board of directors of the Tennessee Performing Arts Center Management Corporation shall be subject to, and shall in all respects comply with, all of the provisions made applicable to governing bodies by this chapter.
HISTORY: Acts 1981, ch. 375, § 1.

8-44-108.Participation by electronic or other means.
(a) As used in this section, unless the context otherwise requires:

(1)"Governing body" refers to boards, agencies and commissions of state government, including state debt issuers as defined in this section and municipal governing bodies. For the purpose of this section only, "municipal governing bodies" means only those municipal governing bodies organized under title 6, chapter 18, and having a city commission of three (3) members, and having a population of more than two thousand five hundred (2,500), according to the 2000 federal census or any subsequent federal census;
(2)"Meeting" has the same definition as defined in § 8-44-102;
(3)"Necessity" means that the matters to be considered by the governing body at that meeting require timely action by the body, that physical presence by a quorum of the members is not practical within the period of time requiring action, and that participation by a quorum of the members by electronic or other means of communication is necessary; and
(4)"State debt issuers" means the Tennessee state funding board, Tennessee local development authority, Tennessee housing development agency, and Tennessee state school bond authority, and any of their committees.
(b)(1)A governing body may, but is not required to, allow participation by electronic or other means of communication for the benefit of the public and the governing body in connection with any meeting authorized by law; provided, that a physical quorum is present at the location specified in the notice of the meeting as the location of the meeting.
(2) If a physical quorum is not present at the location of a meeting of a governing body, then in order for a quorum of members to participate by electronic or other means of communication, the governing body must make a determination that a necessity exists. Such determination, and a recitation of the facts and circumstances on which it was based, must be included in the minutes of the meeting.
(3) If a physical quorum is not present at the location of a meeting of a governing body other than a state debt issuer, the governing body other than a state debt issuer must file such determination of necessity, including the recitation of the facts and circumstances on which it was based, with the office of secretary of state no later than two (2) working days after the meeting. The secretary of state shall report, no less than annually, to the general assembly as to the filings of the determinations of necessity. This subdivision (b) (3) shall not apply to the board of regents, to the board of trustees of the University of Tennessee or to the Tennessee higher education commission.
(4) Nothing in this section shall prohibit a governing body from complying with § 8-44-109.
(c)(1) Any meeting held pursuant to the terms of this section shall comply with the requirements of the Open Meetings Law, codified in this part, and shall not circumvent the spirit or requirements of that law.
(2) Notices required by the Open Meetings Law, or any other notice required by law, shall state that the meeting will be conducted permitting participation by electronic or other means of communication.
(3) Each part of a meeting required to be open to the public shall be audible to the public at the location specified in the notice of the meeting as the location of the meeting. Each member participating electronically or otherwise must be able to simultaneously hear each other and speak to each other during the meeting. Any member participating in such fashion shall identify the persons present in the location from which the member is participating.

(4) Any member of a governing body not physically present at a meeting shall be provided, before the meeting, with any documents that will be discussed at the meeting, with substantially the same content as those documents actually presented.
(5) All votes taken during a meeting held pursuant to the terms of this section shall be by roll call vote.
(6)A member participating in a meeting by this means is deemed to be present in person at the meeting for purposes of voting, but not for purposes of determining per diem eligibility. However, a member may be reimbursed expenses of such electronic communication or other means of participation.
HISTORY: Acts 1990, ch. 815, § 1; 1999, ch. 490, § 1; 2005, ch. 82, § 1; 2008, ch. 923, § 1; 2012, ch. 1054, § 3.

8-44-109.Electronic communication
(a)A governing body may, but is not required to, allow electronic communication between members by means of a forum over the Internet only if the governing body:
(1) Ensures that the forum through which the electronic communications are conducted is available to the public at all times other than that necessary for technical maintenance or unforeseen technical limitations;
(2) Provides adequate public notice of the governing body's intended use of the electronic communication forum;
(3) Controls who may communicate through the forum;
(4) Controls the archiving of the electronic communications to ensure that the electronic communications are publicly available for at least one (1) year after the date of the communication; provided, that access to the archived electronic communications is user-friendly for the public; and
(5) Provides reasonable access for members of the public to view the forum at the local public library, the building where the governing body meets or other public building.
(b) Electronic communications posted to a forum shall not substitute for decision making by the governing body in a meeting held in accordance with this part. Communications between members of a governing body posted to a forum complying with this section shall be deemed to be in compliance with the open meetings laws compiled in this part.
(c) Prior to a governing body initially utilizing a forum to allow electronic communications by its members that meets the requirements of this section, including the public notice required in subsection (a), the governing body shall file a plan with the office of open records counsel. The plan shall describe how the governing body will ensure compliance with subsection (a). Within thirty (30) days of receipt of the plan, the office of open records counsel shall acknowledge receipt of the plan and shall report whether or not the plan and the proposed actions comply with subsection (a). If the office determines that compliance with subsection (a) has not been met, the office shall provide written comments regarding the plan to the governing body. Until such time as the governing body complies with the written comments provided by the office and the office issues a report of compliance, the governing body shall not be allowed to establish or utilize such forum. This subsection (c) shall not apply to any governing body that had established a forum pursuant to this section prior to May 7, 2009.

(d) No member participating in an electronic communication pursuant to this section is deemed to be eligible for per diem for such participation.
(e) As used in this section, "governing body" means the elected governing body of a county, city, metropolitan form of government or school board.
HISTORY: Acts 2008, ch. 923, § 2; 2009, ch. 175, § 2.

8-44-110. [Repealed.]

8-44-111.Open meetings -- Development of educational program required -- Materials.
(a) The municipal technical advisory service (MTAS) for municipalities and the county technical assistance service (CTAS) for counties, in order to provide guidance and direction, shall develop a program for educating their respective public officials about the open meetings laws codified in this chapter, and how to remain in compliance with such laws.
(b) The Tennessee school board association shall develop a program for educating elected school board members about the open meetings laws and how to remain in compliance with such laws.
(c) The utility management review board shall develop a program for board members of water, wastewater and gas authorities created by private act or under the general law and of utility districts, in order to educate the board members about the open meetings laws and how to remain in compliance with such laws.
(d) The state emergency communications board created by § 7-86-302 shall develop a program for educating emergency communications district board members about the open meetings laws and how to remain in compliance with such laws.
(e) The office of open records counsel established in chapter 4, part 6 of this title shall establish educational programs and materials regarding open meetings laws in this state, to be made available to the public and to public officials.
HISTORY: Acts 2008, ch. 1179, § 5.

UT Guidance Regarding Open Meetings Act Compliance

Guidance from UT- County Technical Assistance Service Compliance with Open Meetings Act (http://ctas-eli.ctas.tennessee.edu) 02/15/13 Reference Number**:** CTAS-889

In order to meet the requirements of the Sunshine Law, "adequate public notice" must be given before all meetings to which the act applies. T.C.A. § 8-44-103. The statute does not elaborate on the requirements for this notice. The Tennessee Supreme Court considered the phrase "adequate public notice" as contained in the statute and observed, "We think it is impossible to formulate a general rule in regard to what the phrase 'adequate public notice' means. However, adequate public notice means adequate public notice under the circumstances, or such notice based on the totality of the circumstances as would fairly inform the public. "*Memphis Publishing Co. v. City of Memphis*, 513 S.W.2d 511 (Tenn. 1974).

If the meeting is one that would not be expected to be of interest to the general public, the notice requirements may not be as stringent as if the issue is one that is expected to be of great public concern. For example, adequate public notice was found to have been given for a special meeting of a city council to hear the appeal of a police officer who had been dismissed, where the meeting had been advertised by posting notice inside city hall where water bills were paid and over the entrance to the police department and council room and on the bulletin board at the post office because this was a personnel matter involving one individual. *Kinser v. Town of Oliver Springs*, 80 S.W.2d 681 (Tenn. Ct. App. 1994). On the other hand, in *Neese v. Paris* Special School District, 813 S.W.2d 432 (Tenn. Ct. App. 1990), the court found that the issue of clustering students in the same grade at one school was of "pervasive importance" and "arguably the most important action taken by the Board in many years." The notice was held to have been inadequate under the circumstances because the public was not notified that clustering would be discussed. Even though Tennessee law does not require that notice of a regularly scheduled meeting include an agenda of the meeting, the court found that the importance of the clustering issue required that the public be advised that it would be discussed at the meeting.

When faced with determining whether notice of a special meeting fairly informed the public under the totality of the circumstances, the Tennessee Court of Appeals outlined a three-prong test for "adequate public notice" of special meetings under the Sunshine Law, which includes the following: (1) Notice must be posted in a location where a member of the community could become aware of the notice, (2) the contents of the notice must reasonably describe the purpose of the meeting or the action to be taken, and (3) the notice must be posted at a time sufficiently in advance of the meeting to give citizens an opportunity to become aware of the meeting and to attend. *Englewood Citizens for Alternate B v. Town of Englewood*, 1999 WL 419710 (Tenn. Ct. App. 1999). In Englewood, the court noted that the town could provide adequate public notice by simply choosing reasonable public locations and posting notices at these locations on a consistent basis.

Attachment T: Employee Manual and Personnel Policies

IOTA Community Schools 2024-2025

IOTA
COMMUNITY SCHOOLS

EMPLOYEE HANDBOOK OF POLICIES AND PROCEDURES

Table of Contents

I. INTRODUCTION 7
I.A. Welcome 7
I.B. Purpose of Handbook 8
I.C. Summary of IOTA Community Schools' Diversity Equity & Inclusion (DEI) Commitment Statement 8
I.D. Professional Development 10
II. EMPLOYMENT CATEGORIES, CLASSIFICATIONS, AND REQUIREMENTS 11
II.A. Categories of Employment 11
II.B. Contractual Relationships 13
II.C. Immigration Compliance 13
II.D. Criminal Background Checks 14
II.E. Tuberculosis Testing 14
II.F. Credentialing and Other Employment Requirements 15
III. POLICIES AND PROCEDURES RELATED TO THE FAIR TREATMENT OF EMPLOYEES AND STUDENTS 15
III.A. Equal Employment Opportunity 15
III.B. Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation 17
III.C. Whistleblower Policy 22
III.D. Internal Complaint Policy 23
III.E. Child Abuse Reporting (Mandated Reporting) 24
IV. BUSINESS ETHICS AND STANDARDS OF CONDUCT 26
IV.A. Code of Conduct 26
IV.B. Alcohol, Smoking and Drug Use Policy 27
IV.C. Professional Boundaries: Staff/Student Interaction Policy 28
IV.D. Dress Code 30
IV.E. Public Relations Policy 31
IV.F. Proprietary and Confidential Information 31
IV.G. Telecommuting 31
IV.H. Student Transportation Policy and Guidelines 33
IV.I. Violence Prevention Policy 34
V. FINANCE AND ACCOUNTING POLICIES 35
V.A. Payroll 35
V.B. Consultants and Independent Contractors 42
V.C. Acceptable Use of Public Funds 43
V.D. Purchasing 45
V.E. Donations and Fundraising 46
V.F. Scholarships 48
V.G. Acceptance of Personal Gifts 48
V.H. Expense and Travel Reimbursement 49
V.I. Reporting of Theft and Other Criminal Activity 52
VI. HEALTH AND RELATED BENEFITS 52
VI.A. Health Benefits 53
VI.B. Retirement 54
VI.C. Holidays 55
VI.D. Attendance 57
VI.E. Sick Leave and Paid Time Off ("PTO") 57

VI.F. Time Off for Voting 60
VI.G. Time Off for Jury Duty 61
VI.H. Bereavement Leave 61
VI.I. School Appearance and Activities Leave 61
VI.J. Emergency or Weather Shutdown 61
VII. LEAVES OF ABSENCE 62
VII.A. Family and Medical Leave 63
VII.B. Pregnancy and Parent Leave 64
VII.C. Military and Military Related Leaves 65
VII.D. Personal Leave 67
VII.E. Short Term and Long Term Disability Plans 67
VIII. OTHER EMPLOYMENT POLICIES AND PRACTICES 68
VIII.A. Safety and Emergency Preparedness 68
VIII.B. Technology Policies 72
VIII.C. Employment of Relatives 80
VIII.D. Personnel References and Recommendations 81
VIII.E. Employee Records 82
VIII.F. Employment Changes 83

I. INTRODUCTION

I.A. Welcome

It is my privilege to welcome you to IOTA Community Schools, which has an unwavering belief in the potential of all students.

IOTA is committed to being a great place to work. Our team members are IOTA's greatest asset and students excel when we are able to do our best for them. To that end, this Employee Handbook is intended to help create a positive work environment and form a clear foundation for the expectations between IOTA and you.

Please read this Employee Handbook carefully and keep it handy for future reference. Also, please do not hesitate to ask questions to, or share suggestions and concerns with, your immediate supervisor or IOTA's People Team Department.

Once again, welcome to IOTA Community Schools!

Jocquell Rodgers

ExecutiveDirector
IOTA Community Schools

I.B. Purpose of Handbook

This Employee Handbook (also referred to herein as the "Handbook") is provided to all IOTA Community Schools ("IOTA") employees as a guide for the employer/employee relationship. It is an important source of information and employees should read the Handbook carefully and use it as a reference.

There are several things that are important to keep in mind about this Handbook:

- The Handbook is designed to give a brief description of the policies and benefits for employees of IOTA. It is not intended to be comprehensive or to address all the possible applications of, or exceptions to, the general policies and procedures described. For that reason, if you have any questions concerning eligibility for a particular benefit, or the applicability of a policy or practice to you, you should address your specific questions to your immediate supervisor or IOTA's People Team Department. This Handbook supersedes and replaces all previous personnel policies, practices, guidelines, and handbooks whether written or spoken.
- The procedures, practices, policies, and benefits described herein may be modified or discontinued from time to time as GDPS deems necessary. IOTA will inform employees of any significant changes as they occur and at least on an annual basis.
- The benefits described in this Handbook (including, but not limited to, insurance benefits and retirement plans) are intended for general information purposes only. Many of the benefits are the subject of detailed written plans and policies which are available on request from IOTA's People Team Department and online. If a question arises about the nature or extent of plan benefits, or if there is conflicting language in the benefit plan documents and the Handbook, the formal language of the benefit plan documents govern.
- The Handbook is not an employment contract or a contract for continued employment. Employment with IOTA is on an at-will basis. No policy set forth herein guarantees any continuity of benefits or rights or forms any contract with an employee.

I.C. Summary of IOTA Community Schools' Diversity Equity & Inclusion (DEI) Commitment Statement

As we've evolved, we've learned that we need to be intentional in creating systems that value the unique contributions of our students, families, and staff to transform public education. As a result, we commit to explicitly embedding a diversity, equity, and inclusion lens in our organizational culture, our educational practices, and our talent practices.

Embedding a DEI lens is a catalyst to fulfilling IOTA Community Schools' work, continually learning and expanding our perspectives and creating an environment where all individuals are valued and supported.

Mission fulfillment

Diversity, equity and inclusion are critical lenses that help us understand the complexity of our students' experiences, celebrate the potential of each individual and strengthen our ability to fulfill our mission so all students can succeed.

An important part of our mission is that all means all. To accomplish this,

- We commit to setting high expectations, delivering rigorous instruction, and providing tailored support to ensure each and every student, regardless of background or ability, graduates prepared for success in college, leadership, and life.

- Given our belief that education is a vehicle to disrupt historical oppression, we commit to collaborating with a broad group of partners to find opportunities to help transform public education in the communities we serve.

<u>Continually learning and expanding our perspectives</u>

A diverse, equitable, and inclusive culture will enable all voices to be heard and strengthen decision-making in the best interest of our students.

We commit to closing the opportunity gap by explicitly embedding a DEI lens in our organizational culture, our educational practices, and our talent practices.

For DEI in our culture

- We commit to creating the space for ongoing and open discourse about DEI, perpetuating a welcoming culture to create a richer context for community building, and being genuinely willing to consider new perspectives, while appreciating individual similarities and differences.
    - Our mission drives our culture. Our organizational culture grows out of the contributions of every individual who believes in our mission.
    - We each take responsibility to help create an environment in which all students, staff, families, and community partners have a sense of safety and belonging and can be their authentic selves. We respect the communities in which we work and the people who live in them. We commit to further celebrating the assets within the communities we serve and continuing to find opportunities to incorporate student and family voices in our work.
    - We commit to our beliefs in DEI being present in our decision-making and our actions. We commit to innovating, adapting, and reflecting on current systems, structures and practices to help us fulfill our mission. We commit to transparency even as we tackle new and complex work.

For DEI in our educational practices

- We commit to being culturally-responsive in our curricular choices, pedagogical practices, student policies, academic pathways, and programming so that our students feel valued in our classrooms.
    - In our schools, we commit to providing differentiated support and building authentic connections to meet the needs of each student.
    - We commit to reflecting on our identities and beliefs and addressing our own biases in the context of the communities we serve.
    - We commit to better understanding students' experiences and making learning personally meaningful. We will do this by connecting the content to the context of their life, of their families and communities, and of a global society.

For DEI in our talent practices

Hiring Practices

- We commit to recruiting a talented and diverse team.
    - Acknowledging the broader social and historical context of the communities we serve, we commit to taking a purposeful approach to continuing to connect students to educators of similar backgrounds (race, gender, socioeconomic status, English learner status, etc.). In addition, we commit to "growing our own" educators from the communities we serve.
    - At the same time, we commit to helping students connect with staff representing a diverse set of backgrounds and perspectives in preparation for their life beyond IOTA.

Growing and Retaining Talent

- We commit to providing support that makes all staff feel empowered, appreciated and successful in doing the critical work needed to fulfill our mission.
- We are cognizant that there's a gap between our commitments and our current state. We are working to bridge that gap. We approach this work from a place of humility; as we make progress, we

will also likely make mistakes and need to step outside of our comfort zone. Given our passion, this statement of our commitment will continually evolve as we learn and grow.

I.D. Professional Development

The heart and soul of IOTA is our commitment to the professional development of all of our employees. Regardless of your role in the organization, each and every member of the IOTA family is provided the opportunity to participate in ongoing professional development throughout the year.

Each member of the IOTA family will meet regularly with their supervisor to discuss job performance, goals, and expectations. The purpose of the performance evaluation process is to review, document, and acknowledge achievements, cultivate professional development goals, and address performance concerns.

School Site Classified Employee

IOTA provides targeted professional development based on the needs of each job classification. School Site Classified Employees are provided professional development on "IOTA Days" throughout the year. Furthermore, depending on the employee's job function, additional small group trainings and/or one-on-one coaching are scheduled with IOTA 's Central Office content experts. As with all IOTA professional development, we ensure that data in the way of surveys, exit slips, and observations of a classified employee's expertise drives the professional development needs of our employees.

Classroom Teachers and Counselors

IOTA provides all new and returning teachers and counselors with professional development days before the school year targeting classroom instruction and climate. Additionally, IOTA provides ongoing professional development with on-site coaching and modeling, weekly staff professional development, day-to- day instructional leadership, and access to external workshops. Thus, whether a teacher or counselor is new or returning to our organization, IOTA ensures all are well-prepared to start the school year and beyond.

School Administrators

IOTA provides all new school administrators to the organization with professional development days that primarily focus on IOTA's teacher evaluation system and the coaching model. As required, all new and returning school administrators must be certified on an annual basis in order to evaluate teachers. Throughout the year, all school administrators are provided professional development that continues to focus on instructional leadership, strategic planning, and school culture.

IOTA 's Central Office Employees

IOTA provides all of its Central Office employees with ongoing professional development aligned to the needs of their department.

II. EMPLOYMENT CATEGORIES, CLASSIFICATIONS, AND REQUIREMENTS

II.A. Categories of Employment

IOTA Community Schools maintains employee classifications to ensure all legal requirements are adhered to so that benefit plan eligibility and payment of compensation is in accordance with federal, state and local laws. Managers are responsible for informing the People Team of any changes in status as well as extensions in employment when specified periods are applicable.

Fair Labor Standards Act Job Classifications
All employees are designated as either nonexempt or exempt under state and federal wage and hour laws:

Exempt: Per applicable law**,** an employee is classified as exempt if the majority of their job duties are exempt from the overtime provisions of applicable law and he/she earns a minimum salary set forth in applicable law. An exempt employee is not eligible for overtime pay and is typically salaried.

Non-Exempt: Per applicable law, a non-exempt employee is classified as non-exempt if he/she does not meet the criteria to be classified as an exempt employee. A non-exempt employee is eligible to receive overtime pay and is paid for actual hours worked (i.e., typically hourly).

Job Classifications
IOTA has established the following categories for both nonexempt and exempt employees:

Regular, Full-Time: Employees who are regularly scheduled to work a minimum of thirty (30) hours weekly and maintain continuous employment status. Generally, these employees are eligible for the full-time benefits package and are subject to the terms, conditions, and limitations of each benefits program.

Regular, Part-Time: Employees who are regularly scheduled to work fewer than thirty (30) hours weekly, and who maintain continuous employment status. Part-time employees may be eligible for some benefits offered by IOTA and are subject to the terms, conditions, and limitations of each benefits program.

Temporary, Full-Time: Employees who do not work on a continuing basis, but rather cover an absent employee or temporary vacancies, and who are regularly scheduled to work a minimum of thirty (30) hours weekly, for a period not to exceed one year. A temporary employee receives all legally mandated benefits (e.g., Social Security, workers' compensation insurance), and is generally eligible for the full-time benefits package and are subject to the terms, conditions, and limitations of each benefits program. A temporary full-time employee may be continued in this classification for one additional year extension upon request of the manager with the approval of the People Team department. After the extension, the employee will either be converted to regular status or released. Employment beyond any initially stated period does not in any way imply a change in employment status.

Temporary, Part-Time: Employees who do not work on a continuing basis, but rather cover an absent employee or temporary vacancies, and who are regularly scheduled to work less than thirty (30) hours weekly, for a period not to exceed 360 days. A temporary employee receives all legally mandated benefits (e.g., Social Security, workers' compensation insurance), and are eligible for some benefits offered by IOTA and are subject to the terms, conditions, and limitations of each benefits program. A temporary part-time employee may be continued in this classification for one additional 360-day extension period upon request of the manager with the approval of the People Team department. After the extension, the employee will either be converted to regular status or released. Employment beyond any initially stated period does not in any way imply a change in employment status.

Seasonal, Full-Time or Part-Time: Employees who do not work on a continuing basis, but rather for a particular predefined duration of time, typically starting and ending at approximately the same time each year, to meet the needs of a IOTA department, not to exceed six months. A seasonal employee receives all legally mandated benefits (e.g., Social Security, workers' compensation insurance), but is ineligible for any of IOTA's benefits (e.g., non-statutory leaves of absence, health or welfare benefits). Seasonal employees will not be granted an extension beyond six months and will either be converted to regular or temporary status or released. Employment beyond any initially stated period does not in any way imply a change in employment status.

Other Classifications

Independent Contractor: An individual who is not an IOTA employee (e.g., consultants) performs labor or services shall generally be considered an "independent contractor," as determined by the People Team, if the following standards are met:

1. The Contractor is free from direction and control over the means and manner of providing the labor or services, subject only to the specifications of the desired results.
2. The Contractor is responsible for obtaining all assumed business registrations or professional occupation licenses required by state law or local ordinances.
3. The Contractor furnishes the tools or equipment necessary for the contracted labor or services.
4. The Contractor has the authority to hire employees to perform the labor or services; or fire said employees if necessary.
5. Payment to the Contractor is made on completion of the performance or is made based on a periodic retainer.

Temporary Staffing Firms: IOTA may work with temporary staffing firms to have individuals placed to fill temporary vacancies or work on short-term projects. Depending on the nature of the job (i.e., frequency and contact with students or IOTA employees), staffing firm employees may be required to perform a IOTA live scan clearance and TB clearance prior to beginning an assignment.

Volunteer: A person who donates their time and energy to IOTA and is not an employee. They contribute to the public service mission of the organization, do not receive compensation for services, and do not displace any employees.

Paid Interns: A paid intern is typically a student or trainee that performs work for the benefit of gaining work experience. Depending on the nature and timeline of the internship, paid interns may be categorized as temporary or seasonal full-time or part-time employees.

Unpaid Interns: IOTA may utilize an unpaid internship program on an as needed basis. Unpaid interns are volunteers and are not IOTA employees. To qualify for a IOTA unpaid internship program, the intern must meet the qualifications under the Fair Labor Standards Act to ensure the intern is the primary beneficiary of the program, including, but not limited to: (1) no expectation of compensation communicated to any prospective intern; (2) the internship will provide training that would be similar to that which would be given in an educational environment (e.g., hands-on training); (3) the internship is tied reasonably to the intern's formal education program; (4) the internship accommodates the intern's academic commitments by corresponding to the academic calendar; (5) the internship's duration is limited to the period in which the internship provides the intern with beneficial learning; (6) the intern's work complements, rather than displaces, the work of paid IOTA employees while providing significant educational benefits to the intern; and (7) the internship is conducted without entitlement to a paid job at the conclusion of the internship.

Americorp (or like) Interns: IOTA may enter into agreements with non-profit organizations that participate in the federal Americorp program, or similar programs, in which the individual is considered a IOTA volunteer, however IOTA may be required to pay a living stipend taxed through payroll.

Substitute Teachers: Substitute teachers either employed by Kelly Services for IOTA, or by IOTA directly, shall comply with T.C.A. §49-5-413 in regard to background investigation and criminal history records check.

Substitute Teachers:

A. A substitute teacher substituting for a regular teacher on leave authorized for a period not exceeding twenty (20) consecutive teaching days is not required to possess a teacher's certificate or permit. (TCA 49-3-312(a)).

B. A substitute teacher who is a retired teacher is not required to continue to renew such teacher's certification in order to work as a substitute teacher. (TCA 49-3-312(b)). NOTE under the statute this only applies to retired teachers who retire after 7/1/2011 through 7/1/2016.

C. No person shall be employed as a substitute teacher whose records with the State Department of Education indicates a license or certificate currently in revoked status. (TCA 49-2-203(a)(15).

D. Retired teachers may substitute one-hundred twenty (120) days per year without loss of retirement benefits, and may substitute for an additional ninety (90) days if the Executive Director certifies in writing to the State Board of Education that no other qualified personnel are available to substitute teach. (TCA 8-36-805)

II.B. Contractual Relationships

At-Will Employment

Employment at IOTA is on an at-will basis unless otherwise stated in a written individual offer letter signed by the Executive Director of the organization. This means that either the employee or IOTA may terminate the employment relationship at any time, for any reason, with or without notice.

Nothing in this Handbook is intended to or creates an employment agreement, express or implied. Nothing contained in this, or any other document provided to the employee is intended to be, nor should it be, construed as a contract that employment or any benefit will be continued for any period of time.

Any salary figures provided to an employee in annual or monthly terms are stated for the sake of convenience or to facilitate comparisons and are not intended and do not create an employment contract for any specific period of time.

Nothing in this statement is intended to interfere with, restrain, or prevent concerted activity as protected by applicable law. Such activity includes employee communications regarding wages, hours, or other terms or conditions of employment. IOTA employees have the right to engage in or refrain from such activities.

IOTA may impose any discipline to the extent allowable by law, within its sole discretion, that it determines to be appropriate. Any discipline is in no way intended to alter the at-will nature of an employee's employment relationship with IOTA.

II.C. Immigration Compliance

IOTA complies with applicable immigration law, including the Immigration Reform and Control Act of 1986 and the Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of their identity and legal authority to work in the United States. However, IOTA will not check the employment authorization status of current employees or applicants who were not offered positions with the organization unless required to do so by law. Failure to provide the appropriate

documentation will be grounds for termination, consistent with federal law. IOTA is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

IOTA will not discharge an employee or in any manner discriminate, retaliate, or take any adverse action (e.g., threatening to report the suspected citizenship or immigration status of an employee or a member of the employee's family) against any employee or applicant for employment because the employee or applicant exercised a right protected under applicable law.

II.D. Criminal Background Checks

All offers of employment and continued employment at IOTA are contingent upon clearance of a criminal background check in alignment with applicable law. The cost of the criminal background check will be borne by the prospective employee. An offer of employment is not considered final until a criminal background clearance is received and communicated to the candidate and hiring manager from the People Team.

No condition or activity will be permitted that may compromise IOTA's commitment to the safety and well-being of its students and employees. IOTA employees are subject to a criminal background check completed through and provided by the appropriate state agency(ies) and/or the Federal Bureau of Investigation, as deemed appropriate by IOTA, required by law, and/or in accordance with state requirements. All background information is stored privately and securely with access restricted to IOTA's People Team or authorized personnel. Conditions that preclude working at IOTA include, but are not limited to, conviction of any controlled substance offense, sex offense, or serious or violent felony, as defined in any applicable law.

If an employee is found at a IOTA work location without a criminal background clearance, or a background check in progress if allowable under applicable state law, they will be sent home and prohibited from continuing employment with IOTA until such clearance is obtained.

Additionally, should an employee be arrested or convicted of a controlled substance offense, sex offense, or serious or violent felony as defined in any applicable law during their employment with IOTA, the employee must immediately report (within 5 business days or as soon as practically possible) such an arrest or conviction to their immediate supervisor and the People Team – failure to report such an offense may result in disciplinary action, up to and including termination of employment.

Volunteers, consultants, independent contractors and other individuals that will perform work on behalf of IOTA involving close proximity to IOTA students will be subject to the criminal background check process described above. The costs for the procedure is borne by the individual.

II.E. Tuberculosis Testing

All IOTA employees must submit written proof from a physician of an examination for tuberculosis ("TB") prior to an employee's first day of paid service, showing that they are free of active TB. This TB examination must have occurred within a sixty-day time period prior to an employee's offer of employment. The examination for TB consists of an approved TB test, which, if positive, will be followed by an x-ray of the lungs or in the absence of skin testing, an x-ray of the lungs. Volunteers are required to undergo a TB examination if the volunteer's functions require or include frequent or prolonged contact with students. A TB examination is a condition of initial employment with IOTA and the cost of the exam will be borne by the prospective

employee. If an employee, or volunteer whose functions require or include frequent or prolonged contact with students, is found at a IOTA location without a TB clearance, she/he will be sent home and prohibited from continuing employment with IOTA until such clearance is obtained.

IOTA food handlers are required to have annual TB exams. This requirement also includes contract food handlers, substitute teachers, and student teachers serving under the supervision of an educator. Documentation of IOTA employee and volunteer compliance with TB exams will be kept on file in IOTA's People Team Department or other appropriate designated office/department. Any entity providing student services (i.e., services that require or include frequent or prolonged contact with students) will be contractually required to ensure that all contract workers have had TB testing that shows them to be free of active TB prior to conducting work in contact with IOTA students.

IOTA bus drivers must meet all applicable background check requirements as well as maintain up-to-date physical assessments of health as prescribed by federal transportation laws including but not limited to annual certification and random screening requirements. IOTA bus drivers are not required to submit a TB examination.

II.F. Credentialing and Other Employment Requirements

Employees holding positions which require a credential must obtain and/or maintain the proper educator credential(s) required by the state to provide the applicable services. Employees are responsible for keeping required credentials (including, but not limited to licenses, certificates, and/or registrations) current and in good standing, and paying the costs associated with renewal or otherwise. Any employee whose credential expires, or is unable to provide evidence of meeting renewal requirements in a timely fashion, may be removed from paid status and/or result in disciplinary action up to and including termination of employment.

As a condition of employment with IOTA, employees requiring certification or licensure must meet the State of Tennessee's requirements to obtain and/or maintain the appropriate educator certificate or license. The State of Tennessee does not permit individuals to teach or provide particular educational services without a valid educator license. If a license expires, or if an employee does not provide the Tennessee Department of Education's Office of Educator Licensing with evidence of meeting renewal requirements in a timely fashion, IOTA will be forced to remove that individual from paid status and/or release the individual from employment. The responsibility for being properly licensed by the State of Tennessee rests solely with the individual. Pursuant to the ESSA, all secondary teachers are required to pass content certification tests and maintain a license in the subject matter that they teach.

Verification of Experience
For teacher and counselor roles, teaching credit will be given for teaching experience under a valid teaching credential/license in public and private schools, grades K-12. Credit for international teaching experience will be granted if international credential/license is proven to be equivalent to domestic credential/license. To be considered, teaching credit documentation (verification of experience) must be submitted within 60 days of employment offer.

III. POLICIES AND PROCEDURES RELATED TO THE FAIR TREATMENT OF EMPLOYEES AND STUDENTS

III.A. Equal Employment Opportunity

IOTA is committed to providing equal employment opportunities to all employees and applicants without regard to their actual or perceived race, religious creed (including religious dress or grooming practices), color,

national origin or ancestry (including native language spoken), physical or mental disability (including HIV or AIDS), medical condition (including cancer or genetic characteristics), genetic information, marital status (including registered domestic partnership status), sex (including pregnancy, childbirth, lactation and related medical conditions), gender (including gender identity and expression), parental status, age (forty (40) and over), sexual orientation, Civil Air Patrol status, military and veteran status, citizenship, immigration status or any other consideration protected by federal, state or local law. For purposes of this policy, discrimination on the basis of "national origin" also includes harassment against an individual because that person holds or presents a state-issued driver's license issued per vehicle code.

Similarly, IOTA is committed to complying with all laws protecting qualified individuals with disabilities, as well as employees' religious beliefs and observances. This policy extends to all aspects of IOTA's employment practices, including recruiting, hiring, discipline, termination, promotions, transfers, compensation, benefits, training, leaves of absence, and other terms and conditions of employment.

IOTA will provide a reasonable accommodation for any known physical or mental disability of a qualified individual or for employees' religious beliefs, practices and observances, provided the requested accommodation is required by and can be provided in accordance with applicable law (for example, it does not create an undue hardship for the organization and does not pose a direct threat to the health or safety of others in the workplace or to the individual). Employees with a disability who believe they may need a reasonable accommodation to perform the essential functions of their job should contact IOTA People Team department peopleteam@iotaschools.org to begin the interactive process.

Subsequently, IOTA will inform the employee of its decision on the accommodation request and, if applicable, how to make the accommodation and the duration of the accommodation. IOTA will not retaliate or discriminate against a person for requesting an accommodation regardless of whether the accommodation was granted. An employee or job applicant who has questions regarding this policy or believes that they have been discriminated against on the basis of a disability or religion, as outlined above, should notify IOTA's People Team Department as soon as possible. All such inquiries or complaints will be treated as confidential to the extent permissible by law.

HIV/AIDS Policy for Employees

Employment: IOTA does not discriminate against an employee or applicant on the basis of HIV/AIDS status. Consideration for job application, employment, advancement, discharge, compensations, training, or other terms, conditions, or privileges of employment cannot be denied to individuals on the basis of HIV/AIDS status. No employee shall be required to have a blood test or medical consultation to determine HIV/AIDS status.

In accordance with the Americans with Disabilities Act of 1990, an employee living with HIV/AIDS is welcome to continue working as long as they are able to perform the essential functions of the position. Every employee is entitled to the rights, privileges, and services accorded to employees generally, including benefits provided to employees with long-term diseases or disabling conditions. School authorities shall make reasonable accommodations to allow an employee living with HIV/AIDS to continue their assigned duties unless doing so would cause an undue hardship to IOTA or the employee poses a direct threat to the health or safety of themself or others.

An employee who refuses or objects to working with or providing services to a person who has or is perceived to have HIV/AIDS shall be counseled and educated in the nature of HIV/AIDS, the transmission of HIV, and the State Board of Education's policy on HIV/AIDS. Should the employee continue to refuse to work with or

provide services to such an individual, the employee may be subject to appropriate discipline.

Privacy: Due to the gravity of the HIV/AIDS epidemic and the potential for discriminatory abuse, maintenance of an individual's right to privacy is of utmost importance. Employees are not required to disclose HIV infection to anyone in the education system. Every employee has a duty to treat as highly confidential any knowledge or speculation concerning the HIV/AIDS status of a student or other staff member.

In accordance with Americans with Disabilities Act, Health Insurance Portability and Accountability Act and Family Educational Rights and Privacy Act ("FERPA") guidelines, no information regarding an employee's HIV/AIDS status shall ever be disclosed to any individual or organization without a court order or the informed, written, signed, and dated consent of the person with HIV infection (or the parent or guardian of a legal minor). The written consent must specify the recipient of the information and the purpose of the disclosure. Information pertaining to a person's HIV/AIDS status shall not be faxed.

Legal Liability: HIV/AIDS-related information is confidential regardless of the source, including whether the information is obtained intentionally or unintentionally from the person with HIV/AIDS or through oral, written, or electronic communication from another source. Disclosure of HIV/AIDS-related information could result in a loss of privacy, harassment, and discrimination. Unauthorized disclosure by employees is cause for disciplinary action, up to and including dismissal, and could lead to individual liability in addition to criminal or civil penalties against local education agencies and their personnel.

Disclosure: An applicant/employee may choose to report their HIV/AIDS status to school personnel. Upon an employee's disclosure of HIV/AIDS status, IOTA's People Team Department shall initiate procedures which will ensure privacy and maintenance of all medically-related documents. All health records and other documents which reference a person's HIV/AIDS status shall be secured by appropriate safeguards intended to limit access to these confidential records. Information regarding HIV/AIDS status shall not be added to an employee's personnel record without written consent.

III.B. Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation

IOTA maintains a strict policy prohibiting unlawful harassment, discrimination, and retaliation against employees, applicants for employment, individuals providing services in the workplace pursuant to a contract, unpaid interns or volunteers based on any legally-recognized basis, including, but not limited to, their actual or perceived race, religious creed (including religious dress or grooming practices), color, national origin or ancestry (including native language spoken), physical or mental disability (including HIV or AIDS), medical condition (including cancer or genetic characteristics), genetic information, marital status (including registered domestic partnership status), sex (including pregnancy, childbirth, lactation and related medical conditions), gender (including gender identity and expression), parental status, age (forty (40) and over), sexual orientation, Civil Air Patrol status, military and veteran status, citizenship, immigration status or any other consideration protected by federal, state or local law. All such unlawful discrimination, harassment, and retaliation is prohibited.

This policy applies to all persons involved in our operations, including employees/co-workers, supervisors, managers, temporary or seasonal workers, unpaid interns, individuals in apprenticeship programs, agents, clients, vendors/independent contractors, volunteers, students, parents, or any other third party interacting with the IOTA ("third parties") and prohibits harassing, discriminatory, and retaliatory conduct by any employee or third party of IOTA, including nonsupervisory employees, supervisors and managers. If such unlawful discrimination, harassment, and/or retaliation occurs on the IOTA's premises or is directed toward

an employee or a third party interacting with IOTA, the procedures in this policy should be followed.

Sexual Harassment, Harassment and Discrimination

Sexual Harassment Defined
Sexual harassment includes unwanted sexual advances, requests for sexual favors or visual, verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made a term or condition of employment; or
- Submission to, or rejection of, such conduct is used as a basis for employment decisions affecting the individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile or offensive working environment.

Sexual harassment also includes various forms of offensive behavior based on sex and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial list:

- Unwanted sexual advances.
- Offering employment benefits in exchange for sexual favors.
- Making or threatening reprisals after a negative response to sexual advances.
- Visual conduct: leering; making sexual gestures; displaying sexually suggestive objects or pictures, cartoons, posters, websites, emails or text messages.
- Verbal conduct: making or using derogatory comments, epithets, slurs, sexually explicit jokes, or comments about an employee's body or dress.
- Verbal sexual advances or propositions.
- Verbal abuse of a sexual nature; graphic verbal commentary about an individual's body; sexually degrading words to describe an individual; suggestive or obscene letters, notes or invitations.
- Physical conduct: touching, assault, impeding or blocking movements.
- Retaliation for reporting harassment or threatening to report sexual harassment.

An employee may be liable for harassment based on sex even if the alleged harassing conduct was not motivated by sexual desire. An employee who engages in unlawful harassment may be personally liable for harassment if IOTA had no knowledge of such conduct.

All employees will receive employment discrimination training, which includes sexual harassment , within 30 days of the start of employment. Refresher training will be provided annually.

Such training will address all legally required topics, including information about the negative effects that abusive conduct has on both the victim of the conduct and others in the workplace, as well as methods to prevent abusive conduct undertaken with malice a reasonable person would find hostile, offensive, and unrelated to an employer’s legitimate business interests. Supervisors shall also be trained on how to appropriately respond when the supervisor becomes aware that an employee is the target of unlawful harassment.

Other Types of Unlawful Harassment
Unlawful harassment on the basis of any legally protected characteristic is prohibited. This includes conduct such as:

- Verbal conduct including threats, epithets, derogatory comments or slurs based on an individual’s

protected classification;
- Visual conduct, including derogatory posters, photographs, cartoons, drawings or gestures based on protected classification;
- Physical conduct, including assault, unwanted touching or blocking normal movement because of an individual's protected status;
- Retaliation for reporting or threatening to report harassment; and
- Disparate treatment based upon any of the protected classes outlined in this policy.

Abusive Conduct Prevention

It is expected that persons in the workplace perform their jobs productively as assigned, and in a manner that meets management's expectations, during working times, and that they refrain from any malicious, patently offensive or abusive conduct including but not limited to conduct that a reasonable person would find offensive based on any of the protected characteristics described above. Examples of abusive conduct include repeated infliction of verbal abuse, such as the use of malicious, derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the intentional sabotage or undermining of a person's work performance.

Workplace Bullying Prevention Policy

Statement of Commitment, Values, and Purpose: IOTA is firmly committed to a workplace free from abusive conduct as defined in this Policy. IOTA strives to do business in a respectful, collaborative, open, and safe atmosphere. All of IOTA's employees deserve to be treated with dignity and respect. Therefore, all complaints of negative and inappropriate workplace behaviors will be taken seriously and followed through to resolution. As discussed further below, employees who file complaints should do so without fear of reprisal.

This Policy applies to all full-time and part-time employees of IOTA, including interns. It does not apply to independent contractors. This Policy applies not only to the performance by officers and employees of their employment related duties, but also to any IOTA-sponsored program, event, or activity, including, but not limited to, sponsored recreation programs and activities. This Policy also covers electronic communications, whether via email, text, or any social media messaging (i.e. X, Facebook Messenger, Instagram Direct Messages, Snapchats) by any employee.

Definition of Abusive Conduct: Abusive conduct includes acts or omissions that could cause a reasonable person, based on the severity, nature, and frequency of the conduct, to believe that an employee was subject to an abusive work environment, which can include, but is not limited to:

- repeated verbal abuse in the workplace, including derogatory remarks, insults, and epithets;
- verbal, nonverbal, or physical conduct of a threatening, intimidating, or humiliating nature in the workplace; or
- the sabotage or undermining of an employee's work performance in the workplace.

A single act generally will not constitute abusive conduct, unless such conduct is determined to be severe and egregious.

Abusive conduct does not include:

- disciplinary procedures pursuant to IOTA's Employee Handbook;
- routine coaching and counseling, including feedback about and correction of work performance;
- reasonable work assignments, including shift, post, and overtime assignments;
- individual differences in styles of personal expression;
- passionate, loud expression with no intent to harm others;
- differences of opinion on work-related concerns;

- the non-abusive exercise of managerial prerogative.

Employer Responsibility: Supervisors and others in positions of authority have a particular responsibility to ensure that healthy and appropriate behaviors are exhibited at all times and that complaints to the contrary are addressed in a timely manner. Pursuant to this Policy, supervisors will:

- provide a working environment as safe as possible by having preventive measures in place and by dealing immediately with threatening or potentially violent situations;
- provide good examples by treating all with courtesy and respect;
- ensure that all employees have access to and are aware of the abusive conduct prevention policy and explain the procedures to be followed if a complaint of inappropriate behavior at work is made;
- be vigilant for signs of inappropriate behaviors at work through observation and information seeking, and take action to resolve the behavior before it escalates;
- respond promptly, sensitively, and confidentially to all situations when abusive behavior is observed or alleged to have occurred.

Employee Responsibility (Including Witnesses): Employees shall treat all other employees with dignity and respect. No employee shall engage in threatening, violent, intimidating or other abusive conduct or behaviors. Employees are expected to assume personal responsibility to promote fairness and equity in the workplace and report any incidents of abusive conduct per this Policy.

Employees should cooperate with preventive measures introduced by supervisors and recognize that a finding of any violations of this Policy may lead to disciplinary action, up to and including, termination.

Retaliation is Not Permitted: As alluded to above, any employee who reports violations of this Policy in good faith will not be subject to retaliation. Retaliation is any act of reprisal, interference, restraint, penalty, discrimination, intimidation, or harassment against an individual or individuals exercising rights under this Policy.

Training for Supervisors and Employees: Because IOTA is committed to providing a workplace free from the abusive behaviors as discussed in this Policy, IOTA is requiring all employees and supervisors to undergo training on abusive conduct prevention. This training will identify factors that contribute to a respectful workplace, familiarize participants with responsibilities under this Policy, and provide steps to address abusive conduct.

Complaint Process

Reporting:

Employees: Any employee who feels he or she has been subjected to abusive conduct is encouraged to report the matter orally or in writing to a supervisor including their direct supervisor, manager, or to the People Team (peopleteam@iotaschools.org). Employees should not feel obligated to report their complaints to their immediate supervisor first before bringing the matter to the attention of one of the representatives identified above.

Any employee seeking to file a complaint in good faith should ensure the complaint consists of precise details of each incident of abusive conduct including dates, times, locations, and any witnesses. Formal complaints should be documented in writing, but are not required to be in writing.

Witnesses: An employee who witnesses or is made aware of behavior that could meet the definition of

abusive conduct as defined by this Policy should report any and all incidents as set forth here.

Supervisors: Supervisors must timely report known incidents involving workplace abuse, intimidation, or violence to the People Team. Supervisors are required to take reasonable steps to protect the complaining employee, including, but not limited to, separation of employees involved.

The person accused of violating this Policy will be notified that an allegation has been made against him or her and informed of the investigative procedure.

Investigation: Investigations of abusive conduct shall be conducted as soon as practicable and in accordance with the policies and practices of IOTA. The objective of the investigation is to ascertain whether the behaviors complained of occurred, and therefore will include interviewing the complaining employee, accused, and witnesses with direct knowledge of the alleged behaviors. All interviews will be appropriately documented. The investigation will be conducted thoroughly, objectively, with sensitivity, and with due respect for all parties. All affected parties will be informed of the investigation's outcome.

Corrective Action: In the event of a finding of abusive conduct, IOTA will take immediate and appropriate corrective action. Remedies may be determined by weighing the severity and frequency of the incidences of abusive conduct in accordance with the IOTA's existing disciplinary policies.

Any employee who engages in conduct that violates this Policy or who encourages such conduct by others will be subject to corrective action. Such corrective action may include but is not limited to participation in counseling, training, and disciplinary action, up to and including termination, or changes in job duties or location.

Supervisors or managers who allow abusive conduct to continue or fail to take appropriate action upon learning of such conduct will be subject to corrective action. Such corrective action may include but is not limited to participation in counseling, training, or disciplinary action up to and including termination, or changes in job duties or location.

While IOTA encourages all employees to raise any concern(s) under this Policy and procedure, IOTA recognizes that intentional or malicious false allegations can have a serious effect on innocent people. Individuals falsely accusing another of violations of this Policy may lead to disciplinary action, up to and including, termination.

Any employees exhibiting continuing emotional or physical effects from the incident in question should be informed of established employee assistance programs or other available resources.

When abusive conduct has been confirmed, IOTA will continue to keep the situation under review, and may take additional corrective actions if necessary. Preventive measures may also be taken to reduce the reoccurrence of similar behavior or action.

Confidentiality: To the extent permitted by law, IOTA will maintain the confidentiality of each party involved in an abusive conduct investigation, complaint, or charge, provided it does not interfere with the ability to investigate the allegations or to take corrective action. Therefore, IOTA cannot guarantee absolute confidentiality.

Reporting Harassment, Discrimination, and/or Retaliation

Any employee who believes that they have been harassed, discriminated against, or subjected to retaliation or abusive conduct by a co-worker, supervisor, agent, client, vendor, customer, or any other third party interacting with IOTA in violation of the foregoing policies, or who is aware of such behavior against others, should immediately provide a written or verbal report to their supervisor, any other member of management, or IOTA People Team department at peopleteam@iotaschools.org.

Employees are not required to make a complaint directly to their immediate supervisor. Supervisors and managers who receive complaints of misconduct must immediately report such complaints to the People Team. When a report is received, IOTA will conduct a fair, timely, complete and objective investigation where corrective action will be taken if any misconduct is found. IOTA expects all employees to fully cooperate with any investigation conducted into a complaint of proscribed harassment, discrimination or retaliation, or regarding the alleged violation of any other IOTA policies. IOTA will maintain confidentiality surrounding the investigation to the extent possible and to the extent permitted under applicable law. Complaints will be investigated by impartial, qualified internal personnel unless external involvement is warranted. The process will be documented and tracked for reasonable progress and closure of the investigation.

Upon completion of the investigation, IOTA will communicate its conclusion as soon as practical. If IOTA determines that this policy has been violated, remedial action will be taken, commensurate with the severity of the offense, up to and including termination of employment. Appropriate action will also be taken to deter any such conduct in the future.

The Federal Equal Employment Opportunity Commission (EEOC) will accept and investigate charges of unlawful discrimination or harassment at no charge to the complaining party. Information may be located by visiting the agency's website at www.eeoc.gov.

Protection Against Retaliation
Employees' notification to IOTA is essential to enforcing this policy. Retaliation is prohibited against any person by another employee or by IOTA for using IOTA's complaint procedure, reporting proscribed discrimination or harassment or filing, testifying, assisting or participating in any manner in any investigation, proceeding or hearing conducted by a governmental enforcement agency. Prohibited retaliation includes, but is not limited to, termination, demotion, suspension, failure to hire or consider for hire, failure to give equal consideration in making employment decisions, failure to make employment recommendations impartially, adversely affecting working conditions or otherwise denying any employment benefit.

Any employee determined to be responsible for violating this policy will be subject to appropriate disciplinary action, up to and including termination. Moreover, any employee, supervisor or manager who condones or ignores potential violations of this policy will be subject to appropriate disciplinary action, up to and including termination.

III.C. Whistleblower Policy

IOTA requires its Board of Directors, Board designees, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities. As IOTA representatives, such individuals must comply with all applicable laws, regulations, and IOTA policies and procedures. The purpose of this policy is to maintain an ethical and open work environment, and to encourage and enable directors, officers, employees, and volunteers to raise serious concerns about the occurrence of illegal or unethical actions before turning to outside parties for resolution.

All IOTA Board of Directors members, Board designees, employees, and volunteers are responsible for

reporting any action or suspected action taken within IOTA that is illegal, unethical, or violates any adopted IOTA policy or procedure. Anyone reporting a violation must act in good faith, without malice to IOTA or any individual, and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred. A person who makes a report does not have to prove that a violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense. No one who, in good faith, reports a violation, or who, in good faith, cooperates in the investigation of a violation shall suffer harassment, retaliation, or an adverse employment action.

All IOTA Board of Directors members, Board designees, employees, or volunteers who desire to make a report should provide a clear and concise statement of the alleged improper act and what evidence exists to confirm the claimant's statement. The report should be made to IOTA's People Team Department or other appropriate manager. The report and identity of the claimant shall remain confidential to the extent possible. Whistleblowers should be cautioned that their identity may become known for reasons outside the control of IOTA.

Upon receiving a report, and prior to any such potential investigation, IOTA will evaluate the report to determine whether it has enough potential merit to warrant an investigation. Depending upon IOTA's initial findings, IOTA may conduct an investigation into the facts alleged in the complaint to determine whether an act occurred that violates applicable laws, regulations, and/or IOTA policies and procedures.

III.D. Internal Complaint Policy

IOTA believes that if an employee has a question, suggestion, or complaint, the employee should first discuss this with their immediate supervisor. If the issue is not resolved, or if the employee is uncomfortable discussing the issue with their immediate supervisor, the employee may present the problem to the IOTA People Team at peopleteam@iotaschools.org. Information obtained from complainants will remain as confidential as possible and appropriate, but absolute confidentiality cannot be assured. In conjunction with IOTA's Whistleblower Policy, complainants are protected against retaliation as a result of the filing of any complaints or participation in any complaint process. Ultimately, it's IOTA's goal to identify a reasonable solution in accordance with the policy and the context of the situation.

The following procedure does not guarantee that every issue will be resolved to each employee's satisfaction. However, IOTA values its employees' observations and encourages its employees to raise issues of concern, in good faith, without the fear of retaliation (in conjunction with IOTA's Whistleblower Policy).

Notification
This policy is intended to address complaints filed by employees with the employee's supervisor or IOTA's People Team Department.

Procedures
Depending on the nature of the complaint, the complainant will be provided information concerning the applicable policy and procedures to be followed. If there is no applicable policy or procedures, IOTA shall encourage, and shall assist, the complainant to seek an informal resolution of the issues. If this is not possible due to the nature of the complaint or if informal resolution has been unsuccessfully attempted, IOTA shall undertake a responsible inquiry into the complaint to ensure it is reasonably and swiftly addressed. When appropriate, IOTA will obtain a written statement from the complainant.

If the complainant files a written complaint and no other policy or procedure is applicable, the Principal (or

designee) or People Team Department, and Executive Director (or designee), shall abide by the following process:

- After receipt of the complaint, IOTA shall use its best efforts to investigate the matter by speaking with the parties identified in the complaint and to ascertain the facts relating to the issue/dispute and the positions of all parties.
- In the event that IOTA finds that a complaint is valid, appropriate disciplinary action may be taken. As appropriate, IOTA may also simply instruct employees regarding their conduct without initiating disciplinary measures.
- In the event that IOTA finds that the complaint would best be resolved through a meeting of all parties, such a meeting shall be called, and the Executive Director (or designee) shall attempt to mediate the dispute among the parties. In the event that mediation is not appropriate, or the mediation is unsuccessful, the Executive Director (or designee) shall respond to the complaint and provide all parties with a written statement indicating IOTA's findings and resolution of the complaint.

IOTA's decision relating to the complaint shall be final unless it is appealed to the Board of Directors of the IOTA entity by which the complainant is employed. In the event a party wishes to appeal the decision, they shall submit a written request for the Board of Directors to hear the appeal to the Chair of the Board of Directors within five (5) business days of IOTA's decision. The Chair of the Board of Directors shall schedule a hearing before an ad hoc committee, or otherwise appropriate committee, of the Board of Directors, which may review and modify the decision as it deems appropriate. Such proceedings shall typically be conducted in closed session due to the potential for disciplinary action to be taken against an employee, unless the employee requests otherwise, or there is no potential for disciplinary action to be taken. The decision of the Board of Directors shall be final.

III.E. Child Abuse Reporting (Mandated Reporting)

IOTA is committed to the well-being and safety of its students. IOTA recognizes that child abuse and neglect has severe consequences and that it has a responsibility, in alignment with applicable law, to protect students by facilitating the prompt reporting of known and suspected incidents of child abuse and neglect. This policy applies to all IOTA employees, including part-time, temporary, and seasonal employees whose employment exceeds six weeks from the first date of paid service. Volunteers, unless required by law, are not required to adhere to this policy, but IOTA may make available training regarding the reporting duties of mandated reporters to volunteers whose duties require continued direct contact or supervision of children.

All employees are obligated to report all known or suspected incidents of child abuse and neglect. Such employees shall not investigate any suspected incidents but rather shall cooperate with agencies responsible for investigating and prosecuting cases of child abuse and neglect.

All IOTA employees are required to participate in training within the first six (6) weeks of employment and on an annual basis for the length of their employment thereafter. However, a lack of training does not excuse any mandated reporter from any applicable duty under law to report suspected child abuse and neglect. Failure to complete the training by the due date may result in disciplinary action, up to and including termination.

Child Abuse Reporting Procedures

An employee suspecting child abuse/neglect must immediately, or as soon as practically possible, report such suspicions to an appropriate child protective agency or the local law enforcement department serving the school per applicable state law. The employee will also inform their supervisor.

Prohibited Actions

- Never contact the child's or the alleged perpetrator's parent/guardian if indicators point to possible abuse or if abuse is suspected prior to making a report.
- Never conduct an investigation of any kind once abuse or neglect is suspected or prior to making a report.
- No removal or arranging of any clothing is permitted to provide a visual inspection of the underclothing, breast, buttocks, or genitalia of a pupil.

Consequences for False Reporting/Failure to Report

- A violation of IOTA policies may result in disciplinary action, up to and including termination.
- Generally, school employees are immune from civil and criminal liability when reporting suspected child abuse as required by law.
- A violation of the law (e.g., making a false report) and/or failure to report suspected child abuse varies from state to state but may include a misdemeanor, imprisonment, and/or a monetary fine.

Tennessee Child Abuse Reporting Procedures and Agencies

If an employee knows or reasonably suspects that a IOTA student has been abused, the employee shall immediately report the suspicion to the student's principal and:

- A judge having jurisdiction over the child;
- The Department of Children's Services ("DCS") local staff, or utilization of DCS Centralized Intake Process (877) 237-0004 or visit their website at https://apps.tn.gov/carat/;
- A Sheriff in the county where the child resides; or
- A chief law enforcement officer in the municipality where the child resides.

Within 24 hours of a report of abuse being made, the principal or the principal's designee shall contact the parent or legal guardian in coordination with DCS, pursuant to state law (T.C.A. 37-1-403; 37-1-605). The parent or legal guardian should not be notified if there is reasonable cause to believe that the individual is responsible for the abuse. Additional information can be found at http://www.tn.gov/youth/childsafety.htm.

Possible Indicators of Abuse and Neglect

- The child has repeated injuries that are not properly treated or adequately explained.
- The child begins acting in unusual ways ranging from disruptive and aggressive to passive and withdrawn.
- The child acts as a parent toward their brothers and sisters or even toward their own parents.
- The child may have disturbed sleep (nightmares, bed wetting, fear of sleeping alone, and needing nightlight).
- The child loses their appetite, overeats or may report being hungry.
- There is a sudden drop in school grades or participation in activities.
- The child may act in ways that are developmentally inappropriate, such as sexual behavior that is not normal for their age group.
- The child may report abusive or neglectful acts.

Note: The above signs can indicate something is wrong but do not necessarily indicate abuse or neglect.

IV. BUSINESS ETHICS AND STANDARDS OF CONDUCT

IV.A. Code of Conduct

The following conduct is prohibited and will not be tolerated by IOTA. This list of prohibited conduct is illustrative and non-exhaustive and applies to all employees of IOTA; other types of conduct that threaten security, personal safety, student and employee welfare and IOTA operations are also prohibited. Further, the specification of this list of conduct in no way alters the at-will employment relationship as to at-will employees.

- Poor or unsatisfactory performance.
- Failing to respond in a timely manner to communications received in the ordinary course of business.
- Discourteous or disrespectful treatment of others, including IOTA employees, parents, students or stakeholders (ex. bullying, harassment, intimidation).
- Insubordination - refusing to perform a task or duty assigned or act in accordance with instructions provided by an employee's manager or proper authority.
- Inefficiency - including deliberate restriction of output, carelessness or unnecessary wastes of time or material, neglect of job, duties or responsibilities.
- Unauthorized soliciting, collecting of contributions, distribution of literature, written or printed matter is strictly prohibited on IOTA property by non-employees and by employees. This rule does not cover periods of time when employees are off their jobs, such as lunch periods and break times. However, employees properly off their jobs are prohibited from such activity with other employees who are performing their work tasks.
- Damaging, defacing, unauthorized removal, destruction or theft of another employee's property or of IOTA property.
- Fighting or instigating a fight on IOTA premises.
- Violations of the drug and alcohol policy.
- Using or possessing firearms, weapons or explosives of any kind on IOTA premises, unless otherwise allowed by applicable law.
- Gambling on IOTA premises.
- Tampering with or falsifying any report or record including, but not limited to, personnel, absentee, sickness or production reports or records, specifically including applications for employment and timecards.
- Recording or falsifying time recordkeeping of another employee. Permitting or arranging for another employee to falsify your own time record.
- Use of profane, abusive or threatening language in conversations with other employees, parents, students, or stakeholders and/or intimidating or interfering with other employees.
- Conducting personal business during business hours and/or unauthorized use of telephone lines for personal calls, or emails for personal emails.
- Unauthorized use of IOTA equipment, time, materials, or facilities.
- Unprofessional conduct.
- Violating any safety, health, security, or School policy, rule, or procedure, or engaging in any conduct which risks injury to the employee or others.
- Engaging in conduct which constitutes a material conflict of interest.
- Excessive absenteeism or tardiness excused or unexcused.
- Posting any notices on IOTA premises without prior written approval of management, unless posting is on an IOTA bulletin board designated for employee postings.
- Immoral or indecent conduct.
- Conviction of a criminal act.
- Engaging in sabotage or espionage (industrial or otherwise).

- Violations of the unlawful harassment, discrimination, or retaliation policy.
- Failure to report a job-related accident to the employee's manager or failure to take or follow prescribed tests, procedures or treatment.
- Sleeping during work hours.
- Release of confidential information without authorization.
- Any other conduct, whether during work hours or not during work hours, that is detrimental to other employees or IOTA's interests or its efficient operations.
- Refusal to speak to supervisors or other employees.
- Dishonesty.
- Failure to maintain appropriate credential(s) required for the position.
- Abandonment of position.

IV.B. Alcohol, Smoking and Drug Use Policy

Smoke-Free Workplace
In compliance with applicable law, IOTA prohibits smoking, which includes vaping, in the workplace. Additional requirements dictate that IOTA school grounds remain entirely smoke-free environments. For the purposes of this policy, "school grounds" means and includes land, portions of land, structures, buildings, and vehicles when used for the provision of academic or extracurricular programs, and structures that support these buildings, including, but not limited to administrative buildings, kitchens, maintenance shops, and garages. "Land" includes parking lots, sports fields, playgrounds and quads. Any violation or disputes arising under this policy should be reported to IOTA's People Team Department.

Alcohol and Drug-Free Workplace
IOTA desires to maintain a working environment that is free of the problems associated with the abuse and/or inappropriate use of controlled substances listed in Schedules I through V of § 202 of the Federal Controlled Substances Act, 21 U.S.C. § 812 ("Controlled Substances"), intoxicants, or alcohol. The abuse and/or inappropriate use of controlled substances, intoxicants, or alcohol is inconsistent with the behavior expected of employees or others on IOTA property and subjects the organization and employees to unacceptable risks of workplace accidents and other events that undermine IOTA's ability to operate effectively and safely.

Therefore, no employee may use, possess, distribute, sell, transport, solicit, or be under the influence of alcohol, or Controlled Substances during work hours, while on IOTA premises, and/or while conducting business-related activities anywhere. Consumption of alcohol during working hours is prohibited.

If management reasonably suspects that any employee is under the influence of alcohol or a Controlled Substance while at work (e.g., exhibiting bleary eyes, staggering, slurred speech, smell of alcohol), or that an employee is otherwise violating this policy, the employee may be required to undergo and pass a drug or alcohol screening before being allowed to return to work, subject to applicable law.

Any employee who is taking a prescribed medication that may adversely affect the ability to perform assigned duties safely must inform IOTA's People Team Department. Employees will not be required to disclose the name of the medication or the medical reasons for taking the medication. If there is any question concerning the ability to perform assigned duties safely, the employee will be assigned other work, if, in the sole discretion of management, such duties are appropriate and available, or you will be sent home. IOTA will comply with all reasonable accommodation requirements.

Employee Assistance Program
When it is determined that an employee is suffering from an alcohol or drug abuse problem, efforts will be

made to assist the employee using available resources. Any IOTA efforts to assist employees do not, however, otherwise preclude IOTA from administering discipline to employees who are found to be in violation of this Alcohol and Drug-Free Workplace Policy, up to and including termination from employment. In addition to overall support for personal and professional matters, IOTA's Employee Assistance Program ("EAP") offers assistance with drug/alcohol related problems in finding effective treatment. Employees with such problems are encouraged to voluntarily seek assistance under the EAP or other available programs. In certain circumstances, IOTA may make a referral to its EAP, or similar mental health or addiction counseling provider, as a condition of their continued employment.

Should an employee wish to utilize EAP's services, they should call 800-342-8111 or visit www.resourcesforliving.com.

Notification of Conviction for Drug-Related Offense

Employees who are convicted of drug-related violations under either state or federal law which occurred on IOTA property or during working hours, or who have plead guilty to any such violation must, in writing, notify IOTA's People Team Department within five (5) days of such conviction or guilty plea. Any employee who fails to give such written notice within the five (5) day period may be terminated.

Protection for Disabled Persons

Employees with past substance abuse may be deemed to be a disabled individual under the Americans with Disabilities Act ("ADA") and/or applicable state laws. In addition, where an employee successfully completes a rehabilitation program as required by this Alcohol and Drug-Free Workplace Policy, the employee may also be considered a disabled person for purposes of these same federal and state laws. Under these circumstances, the applicant/employee will be afforded all rights and protections of the ADA and pertinent state law. Whether an individual is disabled within the meaning of controlling federal or state laws and, if so, the protections to which they are entitled are technical questions which must be answered on the basis of the facts in each individual instance. An individual who has a past history of drug use and/or alcohol abuse cannot be denied a job on that basis alone.

Firearm Free Workspace

Employee, student and visitor possession of firearms or other weapons on institution property is prohibited. This includes but is not limited to: in or on any school building, bus, school campus, grounds, parking lot, recreation area, athletic field or any other property owned, operated, or in use by IOTA.

IV.C. Professional Boundaries: Staff/Student Interaction Policy

IOTA recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to bring about the safest learning environment possible.

Professional Boundaries

This policy is intended to guide all IOTA employees in conducting themselves in a way that reflects the high standards of behavior and professionalism required of employees who interact with students and to specify the boundaries between students and staff. Trespassing the boundaries of a student/staff relationship is deemed an abuse of power and a betrayal of public trust.

Although this policy gives specific, clear direction, it is each employee's obligation to avoid situations that could raise concerns with parents, students, colleagues, or school leaders. One viable standard that can be quickly applied is for the individual to ask themselves, "Would I be engaged in this conduct if my family or colleagues were standing next to me?" Some activities may seem innocent from an employee's perspective but can be

perceived as inappropriate from a student or parent point of view. The objective of providing the examples of acceptable and unacceptable behaviors listed below is not to restrain innocent, positive relationships between employees and students, but to prevent relationships that could lead to, or may be perceived as, a breach of the professional boundaries that IOTA employees are obligated to maintain. Employees must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes.

Examples

Examples of Unacceptable Behaviors (Violations of This Policy) Absent Extraordinary Circumstances (e.g., a familial relationship)

- Giving gifts to an individual student that are of a personal and intimate nature.
- Kissing of any kind.
- Any type of unnecessary physical contact with a student in a private situation, including hugging a student.
- Intentionally being alone with a student away from the school.
- Cursing or making or participating in inappropriate comments related to sex, sexual orientation, race, or other characteristics protected by law.
- Failing to intervene when students curse or make inappropriate comments related to sex, sexual orientation, race, or other characteristics protected by law.
- Seeking emotional involvement with a student for your benefit, including involving students in adult issues.
- Listening to or telling stories that are sexually oriented.
- Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding.
- Becoming involved with a student so that a reasonable person may suspect inappropriate behavior.
- Allowing students in your home.
- Sending emails, text messages, posts, or letters to students if the content is not about school activities.
- Giving students a ride to/from school or school activities.
- Being alone in a room with a student at school with the door closed.
- Remarks about the physical attributes or development of anyone.
- Excessive attention toward a particular student.

Examples of Acceptable and Recommended Behaviors

- Getting school and parental written consent for any after-school activity.
- Obtaining formal approval (using the IOTA Transportation Policy and Guidelines) to take students off school property for activities such as field trips or competitions.
- E-mails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology).
- Keeping the door open when alone with a student.
- Keeping reasonable space between you and your students.
- Stopping and correcting students if they cross your own personal boundaries.
- Keeping parents informed when a significant issue develops about a student.
- Keeping after-class discussions with a student professional and brief.
- Asking for advice from fellow staff or administrators if you find yourself in a difficult situation related to boundaries.
- Involving your supervisor if conflict arises with the student.
- Informing your principal about situations that have the potential to become more severe.
- Making detailed notes about an incident that could evolve into a more serious situation later.
- Recognizing the responsibility to stop unacceptable behavior of students or coworkers.

- Asking another staff member to be present when you must be alone with a student.
- Giving students praise and recognition without touching them.
- Pats on the back, high fives and handshakes are acceptable, if the student shows indications it is acceptable to them.
- Keeping your professional conduct a high priority.

Duty to Report Suspected Misconduct

When any employee reasonably suspects or believes that another staff member may have crossed the boundaries specified in this policy, he or she must immediately report the matter to their immediate supervisor. All reports shall be as confidential as possible under the circumstances. It is the duty of the administrator to investigate and report the situation thoroughly. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual or other abuse.

Use of Electronic Media by Staff to Communicate with Students

Although IOTA employees enjoy free speech rights guaranteed by the First Amendment to the United States Constitution, certain types of communication, typically by virtue of their subject-matter connection to campus, may relate enough to school to have ramifications for the author or subject at IOTA. Knowing participation by IOTA employees with students in social media (e.g., Facebook, Snapchat, X, Instagram, video games) or other similar means can lead to violations of the following that may result in disciplinary action, up to and including termination from employment from IOTA:

- Use of personal technology for non-IOTA business should be limited to off-duty time and designated breaks.
- Any participation by any IOTA employee with students, including through the use of electronic media or technology, should always be limited to school business.
- IOTA employees must maintain a clear distinction between their personal social media use and any IOTA-related social media sites.
- IOTA employees' social networking profiles, personal blogs, or other personal online platforms should not be linked to IOTA students' online profiles.
- IOTA employees wishing to communicate with students or share student videos or work product (for example: coaches or enrichment facilitators) should first work with their principal and/or IT department to ensure media releases are on file and to create IOTA-related accounts
- IOTA employees shall not invite students to join social networks unless authorized by IOTA.
- When in doubt about contacting a IOTA student during off-duty hours using either IOTA- owned communication devices, network services, and Internet access route or those of the employee, employees must begin by contacting the student's parent(s) or legal guardian(s) through their phone number registered with IOTA.

IOTA employees must be mindful that any Internet information is ultimately accessible to the world. To avoid jeopardizing their professional effectiveness, employees are encouraged to familiarize themselves with the privacy policies, settings, and protections on any social networking websites to which they choose to subscribe and be aware that information posted online, despite privacy protections, is easily and often reported to administrators or exposed to IOTA students. Before employees create or join an online social network, they should ask themselves whether they would be comfortable if a 'friend' decided to send the information to their students, the students' parents, or their supervisor.

IV.D. Dress Code

A large part of the image that IOTA's schools project to the public, clients, visitors, and vendors is through its employees. IOTA does not have an explicit dress code; however, it asks all employees to dress appropriately.

Employees must use good judgment in determining what types of clothing are considered appropriate attire. Clothing should be professional, clean and neat in appearance, and shoes should be close-toed. Make-up, grooming, and personal hygiene should be reasonable and in accordance with customary business practices. An employee's personal grooming, hygiene, and clothing should not distract from the learning or working environment, nor should it offend reasonable sensibilities of students, parents, or other staff members. IOTA will take appropriate and reasonable measures to accommodate all employee requests relating to dress code issues, including requests for religious, gender identity, disability and medical reasons. Any request for accommodation relating to the dress code should be directed in advance to the People Team. If an employee believes these guidelines are implemented in a discriminatory manner, the employee may immediately report the matter to the People Team.

Each school's administration may specify particular dress code requirements, including, but not limited to, business casual attire, and school specific items. Please see your school staff handbook or administrator for more information.

IV.E. Public Relations Policy

If you receive a request from the media, employees are asked to refer the matter to IOTA's Chief of Staff, Executive Director, or School Principal for guidance. IOTA requires its employees to not make statements or representations on behalf of IOTA or any of its schools without IOTA's advance written consent. Furthermore, employees are expected to use their best judgment if authorized to speak with the media and are to be aware that their statements may be construed as not just representing themselves, but the entire IOTA organization.

IV.F. Proprietary and Confidential Information

IOTA protects the private information of its students, its staff, and their families. This includes, but is not limited to, information found in student lists, student cumulative files, student health files, student individualized education programs, personnel files, and computer records. In addition, federal law prohibits student information from being disseminated except under certain limited conditions. (FERPA, 20 U.S.C. §1232g, 34 CFR Part 99).

Employee personal information is also confidential and may not be discussed with anyone other than the employee's supervisor or IOTA's People Team Departments.

Other records not subject to public disclosure pursuant to any applicable law shall not be shared. If an employee is unsure of the proprietary nature of information, he/she is encouraged to consult their supervisor or a member of IOTA's People Team Department. IOTA employees may be subject to disciplinary action, up to and including termination, for violating this section.

With the exception of the above, IOTA feels that sharing knowledge with other charter organizations, school districts, and other parties interested in the greater good is central to its goal of widespread educational reform and to its responsibilities as a not-for-profit organization that receives charitable and public funds. IOTA has often shared its documents, policies, processes, and best practices with other organizations.

IV.G. Telecommuting

<u>Purpose</u>

The purpose of this Telecommuting Policy is to further IOTA's commitment to a collaborative and positive work environment by allowing a Central Office employee to telecommute, on occasion or on an ongoing basis, when authorized, in writing, by their immediate supervisor for the best interests of IOTA and the employee. IOTA highly values in-person communication and interaction, but also supports approved telecommuting to improve productivity and workplace flexibility, and to attract and retain a diverse and talented workforce.

IOTA provides a generous amount of paid time off ("PTO") and paid holidays as part of its benefits package. IOTA strongly encourages its Central Office employees to use PTO as a means to attend to personal matters or vacation.

Application

IOTA employees generally are required to work in IOTA offices. However, an employee's immediate supervisor may allow the employee to telecommute, on occasion or on an ongoing basis, for the best interests of IOTA and the employee. Consistent with IOTA's equal-employment and nondiscrimination policies, any immediate supervisor determining whether to authorize a telecommuting request shall consider the following criteria on an objective basis to the greatest extent possible:

- the reason(s) for the request to telecommute;
- the nature of the employee's job duties and/or work to be performed while telecommuting;
- the employee's historical and recent job performance;
- the potential impact on other team members and IOTA's collaborative culture;
- the potential impact on productivity; and
- the frequency/length of the request.

To authorize an employee to telecommute on an ongoing basis, the employee's supervisor, in collaboration with the department head (Director or above), shall also take into account the following to determine whether the telecommuting request is approved:

- the requesting employee must be considered to be a hard-to-replace employee given the nature of the role, employee's experience/knowledge, timing of the transition, and other relevant factors;
- how often the remote employee must report to work at the Central Office; and
- the ability of the remote employee to be on-site for mandatory meetings or other required activities, at their own cost.

Any employee who is authorized to telecommute (on occasion or ongoing) must adhere to the following:

- Prior written authorization must be provided by the employee's immediate supervisor.
- A telecommuting employee must be available and able to perform their regular job duties in a timely manner and be accessible to their colleagues by means of communication regularly suited for their position, unless specific arrangements are made in advance with the employee's immediate supervisor.
- A telecommuting employee must work in an environment suitable to conduct ordinary job duties, including, but not limited to, participating in meetings without interruption or audible disturbances.

Those employees who are approved to voluntarily telecommute are responsible for providing secure internet connection for work-related business. They may connect their work issued computer and phone to a personal home internet connection. Telecommuting employees are expected to use their work-issued computer for remote work to protect against cybersecurity threats and to maintain confidentiality of IOTA data. Personal computer use for work related purposes should be reserved only in an emergency in which work issued computers are not functioning. Telecommuting employees must report any work-issued computer problems to the IT department within 24 hours of discovering the issue, or as soon as practicably possible.

Telecommuting employees who are not exempt from the overtime requirements of applicable law must record all hours worked in a manner consistent with regular IOTA practices or as designated in advance by the employee's immediate supervisor. All overtime policies and procedures described in this Employee Handbook shall apply to this Telecommuting Policy, including, but not limited to, receiving advance approval by the employee's immediate supervisor for hours worked in excess of those specified per day and per work week, in accordance with applicable law.

Telecommuting employees are subject to the same IOTA policies described in this Employee Handbook regarding the use of IOTA property/equipment and services while working from a IOTA location. Telecommuting employees must maintain appropriate care and security of any and all IOTA property/equipment used while telecommuting.

Telecommuting employees will be covered by workers' compensation for all job-related injuries occurring while telecommuting during their defined work period. IOTA is not responsible for maintaining a safe and ergonomic working environment, including the work area, bathroom, and other areas that may be necessary for working while telecommuting. Workers' compensation will not apply to non-job-related injuries that occur while telecommuting. Telecommuting employees also remain responsible for injuries to third parties and/or members of the employee's family on the employee's premises or otherwise. IOTA will not be responsible for injuries to third parties or members of a telecommuting employee's family that occur on the employee's premises or otherwise. In the event of a job-related incident, accident, or injury during telecommuting hours, the employee shall report the incident to the People Team as soon as practicable, and follow established procedures to report and investigate workplace incidents, accidents, or injuries. The employee must allow inspections of the telecommuting workplace conducted by IOTA or its agent if a job-related incident, accident, or injury has occurred.

Outside Employment:
Employees are permitted to work a second job as long as it does not interfere with their job performance or work hours with IOTA. Employees with a second job are expected to work their assigned schedules at IOTA. A second job will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel, or refusal to work overtime or different hours.

If outside work activity causes or contributes to job-related problems, it must be discontinued, or the employee may be subject to disciplinary action, up to and including termination.

IV.H. Student Transportation Policy and Guidelines

IOTA is committed to transporting students safely and recognizes that, in addition to general busing of students by IOTA approved licensed bus drivers, situations arise that require student transportation by the authorized staff of IOTA. Such situations include transportation of students for:

- IOTA or school-sponsored field trips, excursions, or other extracurricular activities (e.g., athletic competitions); and
- Compelling circumstances (e.g., an emergency situation reasonably requiring action to help ensure student safety and/or health). Should compelling circumstances exist, an employee of IOTA and/or its schools shall: (1) attempt to contact the student's parent or guardian for permission to transport a IOTA student in their personal vehicle; and (2) receive permission from the school principal or designee to transport an IOTA student in their personal vehicle.

Without preventative measures, the foregoing situations may expose IOTA to potential legal liability. Unconventional transportation arrangements (e.g., staff driving students home after an extracurricular activity), or students being left on or near campus without transportation, elevate the risk of liability to IOTA.

To help avoid such liability, employees of IOTA shall not transport students in their personal vehicles unless, prior to driving students, the:

- Student's parent has completed the *Transportation Permission and Release of Liability Form* and returned it to the student's school of attendance; and
- The driver has been cleared by the Director of Operational Excellence. Approval is conditional upon IOTA insurance coverage and employee eligibility. Please confirm prior to driving.

IV.I. Violence Prevention Policy

IOTA is committed to providing a safe environment for its employees and students. Violent behavior, threats of violence, or physical intimidation will not be tolerated in IOTA's workplace. IOTA has numerous safety procedures in place, including sign-in procedures requiring visitors to sign in and out at the schools.

IOTA recognizes that workplace violence is a growing concern at schools and offices across the country. Therefore, IOTA is committed to providing a safe, violence-free workplace and school environment. In this regard, IOTA strictly prohibits employees, students, volunteers, parents, consultants, customers, visitors, stakeholders, or anyone else on IOTA premises or engaging in a IOTA-related activity from behaving in a violent or threatening manner. Moreover, as part of this violence prevention policy, IOTA seeks to prevent workplace violence before it begins and reserves the right to address behavior that suggests a propensity towards violence even prior to any violent behavior occurring.

Any employee who witnesses or is the recipient of violent behavior must promptly inform their supervisor, manager, or dial 911 in the event of an emergency. All threats will be promptly investigated and appropriate remedial action will be taken. No employee will be subject to retaliation, intimidation, or discipline as a result making a good-faith report pursuant to this Violence Prevention Policy. Depending on the circumstances, IOTA may be obligated to report incidents to external agencies (e.g., law enforcement). IOTA's policy is to comply fully with its reporting obligations in all cases.

Any individual engaging in violence against IOTA's employees or its property may be prosecuted to the full extent of the law. Any such act or threatening behavior may result in disciplinary action, up to and including termination.

V. FINANCE AND ACCOUNTING POLICIES

V.A. Payroll

IOTA's pay periods run from the 1st to the 15th of each month and the 16th to the end of each month. Paychecks are issued semi-monthly on the 10th and 25th of each month unless those days fall on a weekend or holiday, in which case checks will be distributed on the preceding business day. All employee payroll amounts are calculated based upon approved rates included in the employee's personnel file. Any changes to pay rates or benefits must be properly initiated and authorized using the designated process in IOTA's Human Resources Information System ("HRIS", e.g., ADP Workforce Now).

If for any reason, an employee receives the incorrect amount of pay, IOTA will handle each situation as follows:

- If an employee is materially underpaid (i.e., gross adjustment due is in the amount of $100 or more) due to erroneous processing by Payroll or due to submission of incorrect information by managers/administrators, then a manual check will be issued as soon as possible.
- If an employee is overpaid due to erroneous processing by Payroll or due to submission of incorrect information by the employee/managers/administrators, then a repayment arrangement will be negotiated with that employee to repay the overpayment to IOTA. The employee will agree, in writing (e-mail is acceptable), that deductions from future pay checks meet with their approval. Repayments to IOTA should be completed by the end of the fiscal year. An employee's refusal to comply with this policy may result in disciplinary action, up to and including termination. Any employee who believes that they have been paid incorrectly must notify the People Team immediately.

Direct Deposit
All IOTA employees should sign up for direct deposit and can do so on their own throughout their employment via IOTA's HRIS, ADP Workforce Now.

Payroll Deductions
In compliance with applicable law, IOTA will make only required or authorized deductions from employees' wages. The following deductions, if applicable, will be made from employees' gross wage payments:

- Deductions to pay the employee portion of local, state and federal taxes.
- Deductions required pursuant to a withholding order for support, an earnings assignment order, an earnings withholding order or other similar court order.
- Deductions required pursuant to a wage garnishment order.
- Other deductions authorized in writing by the employee, including, but not limited to deductions to cover insurance premiums or payments for other employee benefits. Examples of acceptable forms of written employee authorizations are emails, employee approved authorizations through Workday, paper and fax, as well as other forms and methods.

All deductions will be itemized on employees' paycheck stubs. Employees with questions regarding any deductions taken from their paychecks should immediately contact IOTA's People Team.

Deduction rates and amounts are based on the most recent calendar year information from the United States Internal Revenue Service and the employee's state of employment.

Additional payroll deductions (e.g., retirement, benefits) may be withheld and deposited in a timely manner, if applicable.

Arrears: In the event an employee has a scheduled deduction but does not receive a paycheck in an amount

sufficient to cover the deduction, the deduction will accumulate. Such an accumulated balance, which shall be made available to review by the employee in IOTA's HRIS, will be deducted from the employee's immediately following paycheck(s), in full, until the accumulated balance equals zero ($0.00). All normal deductions will also occur in addition to the deductions of the accumulated balance. Upon an employee's termination from employment with IOTA, the full balance of the arrears will be deducted from their final paycheck and any shortfall will be paid by the employee to IOTA. Additionally, deductions for health benefits that result in the employee earning less than minimum wage are allowable, as long as the employee has voluntarily elected such benefits.

First Paycheck Process
For hourly employees, all hours worked in the pay period are paid in their first paycheck. Salaried employees will receive a full pay period salary if work begins at the start of the pay period. Employees will receive a prorated pay period salary (based on work days in the period) if work begins after the start of the pay period.

Final Paycheck – Regular Pay Proration Process
Salaried employees receive their final paycheck prorated based on the number of work days in the terminating pay period. For example: The pay period of 3/1-3/15 consists of eleven (11) work days. If an employee terminates on the 9th work day of the period, the employee will receive 9/11th regular pay.

Hourly employees will receive total hours worked through their final work day within the pay period.

When a salaried or hourly employee terminates after the end of one period but before the scheduled pay date, that employee receives full pay from the previous period and the prorated pay from the current period (using the process described above) through the last day worked.

First Paycheck – Employee Medical Deductions
All full-time regular IOTA employees are eligible to receive medical benefits as of the 1st of the month following their hire date. Employees who elect to participate in the IOTA Benefit Plan with employee benefit deductions will receive the medical, dental or vision coverage deductions in their paycheck based on the first pay period where benefit coverage begins.

If hired on the first of the month, the first paycheck covering the 1st through the 15th of the month will include employee benefit deductions. If hired after the 1st of the month, deductions will begin as of the following month 1st through 15th pay period.

Final Paycheck – Employee Medical Deductions
Employees who participate in the IOTA Benefit Plan with employee benefit deductions and terminate their employment:

- On or before the 15th of the month, will receive a medical, dental or vision coverage deduction to cover the current period (1st through 15th), as well as medical, dental or vision deductions to cover the following period (16th through last day of the month), on their final paycheck.
- After the 15th of the month, will have their regular medical, dental and vision coverage deductions reflected on their final paycheck.

First Paycheck – Employee Waive Benefit Process
Employees who enrolled in the medical waive benefit will also receive the medical waive benefit in their paycheck based on the schedule below:

- If hired on the 1st of the month and are enrolled in the medical waive benefit employees will receive full medical waive benefits in their first paycheck.
- If hired after the 1st of the month, employees will receive their first medical waive benefit with their 1st through 15th period paycheck in the following month.

Final Paycheck – Employee Waive Benefit Proration Process
Employees who enrolled in the medical waive benefit will also receive one pay period of medical waive benefit in their final paycheck.

Final Paycheck – PTO Accrual Process
Employees who terminate their employment prior to the end of a pay period will receive a prorated PTO accrual on their final paycheck. PTO accrual will be prorated based on the number of work days in the terminating pay period. For example:

The employee accrues PTO at a rate of five hours per pay period, and terminates employment on the 9th day of an 11-day pay period. Thus, 4.09 hours (9 ÷ 11 * 5 = 4.09) of PTO will be accrued for the final pay period.

Payout of Paid Time Off Balances
PTO will be paid as used or upon termination. PTO balances may be paid in special hardship circumstances if approved by the ED. "Special circumstances" include financial hardship or an unforeseen emergency such as medical expenses, funeral expenses, imminent foreclosure of or eviction from the employee's primary residence, or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the employee. Payment of PTO hours will not be allowed in excess of hours accrued.

Time Entry for Hourly Employees
Hourly employees will log their worked time, including meal periods taken, by using the check in and check out feature in ADP. Hourly employees will attest that the hours logged through the check in/check out process are accurate and complete by using the submission process in ADP.

Hourly employees should clock in each day based on when they actually start working and clock out for meals or at the end of the day when they actually stop working. Hourly employees should have clearly defined start, end, and meal times defined with their supervisor. Should an hourly employee arrive early but is not actually performing work, or stays late but is not actually performing work, they should not be clocked in.

<u>Submission of time is due on the 15th and the last day of each month.</u> If the 15th or the last day of the month is not a business day, time will be submitted the last day worked in the pay period. Supervisors will approve submitted time by the 1st and the 16th of each month. If the 1st or the 16th is not a business day, the approval is due the next business day. An hourly employee should inform their manager immediately if they missed a clock in or clock out time that needs to be updated in ADP so that hours worked are accurately reflected in ADP at all times and ready for submission at the end of the pay period. Repeated errors in time entry may result in disciplinary action, including and up to termination.

Request Time Off
Each employee is responsible for requesting their time off through ADP. Submitted time off is approved by the employee's supervisor. Supervisors are responsible for ensuring that all time off is entered in ADP. If an employee does not enter their time off in ADP, the supervisor (or their designee for this process) may enter the employee's time off in ADP. Time off will be submitted and approved by the 1st and 16th of each month. Please refer to the "Sick Leave and Paid Time Off" policy in this handbook for more details. Failure to report absences in ADP may result in disciplinary action, up to and including termination.

Stipends and Bonuses
From time to time, a stipend may be offered to an employee for specific services rendered that fall outside their normal role and responsibilities. In addition, bonuses may be offered to recognize exemplary performance and/or provide incentives that are beneficial to the organization. Stipends and bonuses are

subject to all state and federally required taxes and other deductions. Stipends and bonuses will be distributed on the 25th check and according to agreed upon payment schedules and distribution methods. Internal sports stipends are listed below:

December 25th Distribution		
Sport/Title	Amount	Location
Athletic Director	$750	High School
Band Director	$1,250	High School
Asst Band Director	$500	High School
Cheer	$750	High School
Cross Country	$700	High School
Football HC	$2,200	High School
Football Asst.	$1,250	High School
Football Asst.	$1,250	High School
Soccer	$1,250	High School
Volleyball	$1,250	High School
Volleyball Asst.	$700	High School
Athletic Director	$500	Middle School
Band Director	$750	Middle School
Cheer	$375	Middle School
Football HC	$1,250	Middle School
Football Asst.	$700	Middle School
Football Asst.	$700	Middle School
Soccer	$700	Middle School
Volleyball	$700	Middle School
Volleyball Asst.	$350	Middle School

March 25th Distribution		
Sport/Title	Amount	Location
M Basketball Head Coach	$2,500	High School
M Basketball Asst.	$1,250	High School
W Basketball Head Coach	$2,500	High School
W Basketball Asst	$1,250	High School
Cheer	$750	High School
M Basketball Head Coach	$1,250	Middle School
M Basketball Asst.	$500	Middle School
W Basketball Head Coach	$1,250	Middle School
W Basketball Asst	$500	Middle School
Cheer	$375	Middle School

May 25th Distribution		
Sport/Title	Amount	Location
Athletic Director	$750	High School
Band Director	$1,250	High School
Asst Band Director	$500	High School
Baseball	$1,250	High School
Baseball Asst.	$700	High School
Soccer	$1,250	High School
Softball	$1,250	High School
Softball Asst.	$700	High School

M. Track	$1,250	High School
W. Track	$1,250	High School
Track Asst.	$700	High School
Athletic Director	$500	Middle School
Band Director	$750	Middle School
Baseball	$700	Middle School
Baseball Asst.	$350	Middle School
Soccer	$700	Middle School
Softball	$700	Middle School
Softball Asst.	$350	Middle School
M. Track	$700	Middle School
W. Track	$700	Middle School

Period Coverage

In the event a teacher is asked to cover a class during their planning period for any reason, the time code 'period coverage' can be entered in ADP Workforce Now. Entry cannot exceed one class period daily. Individuals in advisory leadership roles should reasonably expect to cover or model teach advisory classes as part of the leadership duties. Individuals providing advisory coverage beyond two days in each week (Monday-Friday) are eligible for period coverage compensation for any days in excess.

Period coverage is available only for individuals in full-time regular teacher positions. Coverage time should be entered and submitted by pay period deadlines. Retroactive entry will not be applied.

Stipends for Volunteers: Stipends may also be offered to eligible volunteers. To determine eligibility, please contact the People Team to guarantee all appropriate processes are followed prior to any volunteer activities. To ensure volunteers receive their stipend, the required paperwork must be submitted to the People Team. Subsequently, Accounts Payable will process the stipend and provide it to the volunteer.

Overtime

Generally, teachers and administrators are exempt. Exempt employees may have to work hours beyond their normal schedules as work demands require. No overtime compensation will be paid to these exempt employees.

Non-exempt employees may be required to work beyond the regularly scheduled workday or work week as necessary. Only actual hours worked in a given workday or workweek can apply in calculating overtime for non-exempt employees. IOTA provides compensation for all overtime hours worked by non-exempt employees in accordance with state and federal laws. All overtime work must be pre-approved by the employee's supervisor. If an employee works overtime without pre-approval, they will be compensated for that time in accordance with applicable law. However, they may be subject to discipline, up to and including termination.

For purposes of calculating hours worked and overtime pay, the IOTA work week begins each Monday at 12:01 a.m. and ends on Sunday at midnight. The IOTA workday begins at 12:01 a.m. and ends at midnight twenty-four (24) hours later.

For employees who qualify for overtime, all hours worked in excess forty (40) hours in one work week (Monday- Sunday) shall be treated as overtime and shall be paid at a rate of one and one-half times the employee's regular rate of pay. For overtime purposes, holiday pay and paid time off are not considered hours worked during the work week.

On a monthly basis, Payroll data encompassing regular time and overtime incurred in the period is provided to the appropriate Director/Manager or Central Office department head. The data is reviewed for reasonableness and discussed with appropriate administrators and department heads as necessary.

Meal and Rest Periods

It is important to IOTA that all employees take daily rest time away from their work areas. IOTA offers fully functional break rooms at each work site to allow a place for employees to rest and eat during their breaks. If an hourly employee is required to attend professional development or other work-related function during a mealtime, that does not allow freedom to their own time, the employee should remain clocked in. If this is the case, supervisors should ensure they are still following the appropriate meal laws to provide the employee with any required meal breaks.

Any hourly employee will be provided an uninterrupted unpaid meal period of at least 30 minutes if they are scheduled to work six hours consecutively. They must clock out for the meal period. They will be permitted a reasonable opportunity to take this meal period, and they will be relieved of all duty. During their meal period, they are free to come and go and are free to leave the premises. They are expected to return to work promptly at the end of any meal period.

Recording Meal and Rest Periods

All non-exempt employees must clock out for any meal period and record the start and end of the meal period. Employees are not allowed to work "off the clock." Such employees must report all work time accurately on their time record. If, for any reason, an employee is not provided a meal period in accordance with this "Meal and Rest Periods" policy, or if any such employee is in any way discouraged or impeded from taking their meal or rest periods or from taking the full amount of time allotted, the employee must immediately notify their supervisor, manager or IOTA's People Team Department. Anytime that a meal period was missed that should have been provided (or any portion of a provided meal or rest period is worked), the employee must report to their immediate supervisor and document the reason for the missed meal or rest period or time worked. Refusal of an employee to take a meal period can result in disciplinary action, up to and including termination.

Lactation Accommodation

IOTA accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for an infant child. The break time shall, if possible, run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the non-exempt employee shall be unpaid and must be documented by the employee for time-tracking/payroll purposes.

IOTA will make reasonable efforts to provide employees who need a lactation accommodation with the use of a room or other private location that is located close to the employee's work area. Employees with private offices will be required to use their offices to express breast milk. Employees who desire lactation

accommodations should contact their supervisor to request accommodations.

Summer Savings –Transferring to a Non-Teaching Position
"Summer Savings" is a method by which teachers and counselors can receive 24 paychecks during a fiscal year by allowing IOTA to withhold a portion of each paycheck during the 23 pay periods per fiscal year; the balance of which is paid to the teacher/counselor, in full, in July after the conclusion of the fiscal year in which the funds were withheld. Teachers who transfer to a non-teaching position (e.g., from a school to Central Office) will receive a payout of any Summer Savings balance in their final paycheck before transferring to the new position.

V.B. Consultants and Independent Contractors

Independent contractors (as defined above in Section II. EMPLOYMENT CATEGORIES, CLASSIFICATIONS, AND REQUIREMENTS) and consultants are not entitled to any of the benefits that IOTA provides its employees, including, but not limited to, medical and dental insurance, workers' compensation, disability insurance, leaves of absence, vacation, or sick leave. Consultants and independent contractors are responsible for providing disability, workers' compensation, or other insurance as well as licenses, credentials, and permits usual or necessary for performing the applicable services.

Under no circumstances shall IOTA be considered or interpreted to be a consultant's or an independent contractor's employer, partner, agent, or principal for any purpose.

Prior to services being rendered, IOTA's People Team Department must be contacted to develop a written engagement agreement. The use of consultants and independent contractors are closely monitored so as not to vary from the rules of applicable law. The drafting of all contracts for consultants and independent contractors should be based on the standard contract template jointly developed by IOTA's People Team and Legal. Any significant changes to the standard template should be reviewed by IOTA's appropriate administrators and Legal before the execution of the contract to limit IOTA's exposure to liability or legal action.

Additionally, independent contractors may be required to follow the criminal background checks and tuberculosis testing requirements as outlined in this Handbook prior to completing the contracting process. Once cleared to begin work, independent contractors are required to submit written, detailed invoices for payments which are processed through the IOTA's Accounts Payable Department.

Conflicts of Interest – Employee-Vendor Relationships
IOTA adheres to its Conflict-of-Interest Code and Policy. IOTA attempts to avoid preferential treatment in purchasing goods and services by separating employees' personal interests from the interests of IOTA. Current IOTA employees cannot sell goods or services as independent contractors to IOTA. An employee-vendor relationship is any relationship between a IOTA employee and a proposed vendor that might create a conflict of interest. An employee-vendor relationship exists when a family relationship exists between the person involved in the selection of the vendor and the proposed vendor. Examples of employee-vendor relationships include:

- An IOTA employee acts as a vendor to sell goods or services to IOTA.
- An IOTA employee buys goods or services for IOTA from a vendor who is a member of the employee's family.
- An IOTA employee or member of their family owns or controls at least 10% of the business from which IOTA purchases goods or services.

V.C. Acceptable Use of Public Funds

The term "public funds" is not limited to money, but includes anything of value belonging to an agency that accepts public funds such as equipment, supplies, compensated staff time, and use of telephones, computers, and fax machines and other equipment and resources.

Due to the receipt of public funds from various public sources, there is increased scrutiny over IOTA's use of public funds. IOTA adheres to applicable law regarding the use of public funds. Private funds commingled with public funds are considered public funds and must be spent in accordance with applicable law regarding allowable use of public funds.

Gifts of Public Funds

Using public funds for gifts of a personal nature is not allowed because they confer a tangible benefit to an individual. Except as explained below, gift certificates, flowers, and candy are most often viewed as personal as opposed to public in character and, therefore, should not be purchased with IOTA funds. Gift certificates and gift cards are characterized as gifts of public funds and, therefore, are not allowed, except when purchasing gas cards for students designated as homeless under the McKinney-Vento Homeless Assistance Act (refer to "McKinney-Vento Program" below). However, gift certificates and gift cards originating directly from a donation from external vendors or individual contributors can be transferred by IOTA administrators to employees for various organizational purposes. The employee is responsible for ensuring that the gift or benefit received is in accordance with the "Acceptance of Personal Gifts" section of the Finance and Accounting Policy Manual.

Staff appreciation meals are also considered a gift of public funds and, therefore, not allowed due to the fact that staff appreciation meals do not serve a direct and/or substantial public purpose. Note that meals served at professional development trainings are allowable. Employees must provide appropriate support or proof that a professional development session took place. Appropriate support includes, but is not limited to, an agenda, a brief description of the session and how the subject matter will help advance the Organization's mission, and list of participants. Flowers may be used for awards ceremonies or as decorations for public events.

Additionally, IOTA's funds shall not be used for donations to nonprofit organizations or students/families in need because they are considered a gift of public funds, no matter how worthy the cause. IOTA's tax identification numbers allow donations to the schools to be tax deductible, but once the funds are received they are commingled with other monies received for a variety of purposes. Sending a portion of the funds to another nonprofit agency constitutes a gift of public funds.

In general, fundraising should be for the exclusive benefit of IOTA schools or the Organization and not for other organizations. However, a group of students or employees may organize a fundraiser to support a charity as long as the event is clearly identified as raising funds for that charity. All donations not going to IOTA should be in the form of checks made payable to the charity and should be picked up by, or delivered to, the charity so that funds are not deposited into the IOTA account (note – such donations are also not eligible for a tax exemption letter provided by IOTA as IOTA is not the recipient). IOTA resources should not be utilized to support outside charities and funds cannot flow through IOTA.

Prizes and Awards

Students: To recognize student achievement, prizes and awards may be issued. Prizes and awards are gifts of tangible personal property presented to students in recognition of outstanding achievement in academic performance or other performance-related activities that involve a skill rather than luck, and are part of the educational experience. The prize or award cannot be cash or a cash equivalent (e.g., gift cards).

Employees: Awards may be issued to recognize employee achievement. An employee achievement award is an item of tangible personal property that must be awarded as part of a meaningful presentation. The prize or award cannot be cash or a cash equivalent. The award should be of a *de minimis* nature with a value of less than $200 per employee and provided infrequently. On an annual basis, employee achievement awards may not exceed $400 per employee. The purpose and description of the prize/award must be provided during the purchasing and payment process. Since monetary prizes and awards are not allowed, gift cards may not be purchased.

To award employees for exceptional contribution, IOTA must find that the employee did one (1) or more of the following:

- Proposed procedures or ideas that thereafter are adopted and effectuated, and that resulted in eliminating or reducing expenditures or improving operations.
- Performed special acts or special services in the public interest.
- By their superior accomplishments, made exceptional contributions to the efficiency, economy, or other improvement in the operations of IOTA.

Life transition events such as birthdays, weddings, holidays and other similar circumstances can happen to anyone and cannot be considered superior accomplishments, or merit an award.

For more specific information, please review the Finance and Accounting Policies Manual.

Gas Card Purchases Under the McKinney-Vento Program

When a student qualifies as homeless under the McKinney-Vento Homeless Assistance Act, the local education agency ("LEA") is required to provide access to transportation to stay in a public school of origin or enroll in a neighborhood public school. The LEA may agree, determined on a case-by-case basis, to reimburse transportation between school and current residence at the state mileage reimbursement rate in lieu of LEA-provided transportation and may provide a gas card as reimbursement. The following is the procedure for gas card reimbursement for IOTA students, who have qualified under the McKinney-Vento Homeless Assistance Act:

- The parent or guardian of a homeless student must complete and submit to IOTA's Homeless Student Liaison a McKinney Vento Request for Student Transportation Form.
- A Mileage Reimbursement Request ("Request") form must be signed and completed by the parent or guardian, and submitted to IOTA's Homeless Student Liaison. The Request expires at the end of the current school year or at withdrawal from school. The Request must be approved by the CFO or designee and IOTA's Homeless Student Liaison (or equivalent position).
- If the request is approved, then each month the parent or guardian must complete and sign a Mileage and Attendance Monthly Form for verification and processing. The form must be sent to IOTA's Homeless Student Liaison within thirty (30) days of the last day of the month being requested or sooner.
- IOTA's Homeless Student Liaison shall reconcile the Mileage and Attendance Monthly Form against attendance in IOTA's electronic student information database (e.g., PowerSchool) to verify the dates of attendance and make any necessary corrections to the request.
- IOTA's Homeless Student Liaison shall submit the Mileage and Attendance Monthly Form to the School Operations Manager (or equivalent position) for processing. Where available, a "Fuel-Only" gas card is purchased in the nearest denomination needed for mileage reimbursement.
- IOTA's Homeless Student Liaison shall maintain a log that includes the date the "Fuel Only" Gas Card was issued and who received the "Fuel Only" Gas Card.

- If the student relocates to housing within the bus boundary, the previous arrangement for Mileage Reimbursement will end and alternate transportation will be provided.

V.D. Purchasing

Purchasing refers to the process of acquiring goods and services best suited for the specific needs of IOTA. By creating purchase orders through approved IOTA processes, IOTA can purchase items/services to support the needs of students, staff, and class instruction. Textbooks, technology equipment, and furniture must be purchased centrally by Central Office to adhere to required specifications and maintain appropriate asset tagging. Only specific employees are authorized to make purchases or request purchases on behalf of the organization. Please speak to your manager for preauthorization on purchases and to ensure adherence to policies and procedures.

For commonly purchased items, a list of approved vendors is available in Helpdesk. Prior to purchasing an item, this list should be consulted to determine if an existing vendor offers the desired item. Questions should be directed to the Operations team for procurement processes.

New vendors will not be set up for products/services offered by existing approved vendors.

Signing Authority
Only specific employees are authorized to encumber financially and make representations on behalf of IOTA (for example, the only individual able to do so at the school-level is the principal). Those employees are responsible for making authorizations in accordance with policies applicable to the specific item being authorized. Please reference IOTA's *Finance and Accounting Policy Manual* for additional details. Categories of financial encumbrances include:

- Purchase Orders/Invoices;
- Expense Reimbursements;
- IOTA Credit Card Transactions;
- Service Contracts (requires legal and procurement review prior to execution);
- Loans (requires legal and finance department review prior to execution); and
- Lease Agreements (requires legal and finance department review prior to execution).

Other types of documents requiring a signature may indirectly encumber IOTA financially and should be reviewed by IOTA's Legal and Finance department if there is any uncertainty.

Purchases made by anyone lacking procurement authority shall become the personal responsibility of the person(s) executing the purchase agreement. An employee's failure to comply with any procurement requirement, including unauthorized purchasing, may result in disciplinary action up to and including termination. IOTA will not assume responsibility, under any circumstances, for payment for any materials, supplies, or services purchased by unauthorized individuals or in an unauthorized manner.

It is your responsibility to review the Finance & Accounting Policy Manual for a full list of authorized signers and the procurement process.

All grant applications and agreements must be signed by the Executive Director.

Employees who are not authorized to encumber and make representations on behalf of IOTA who nevertheless do so may be subject to disciplinary action, up to and including termination.

Employment Contracts
All employment contracts can only be signed by the Executive Director.

Use of Credit Cards
Please refer to the Finance and Accounting Policy Manual for the credit card policy.

Improper use of an IOTA issued credit card will result in disciplinary action, up to and including termination.

V.E. Donations and Fundraising

In keeping with IOTA's tax-exempt status, IOTA focuses on grant writing and fundraising for IOTA and its schools. However, IOTA encourages schools and employees to obtain additional monetary and non-monetary donations through individual grants, personal relationships, and fundraising events which will benefit the school and organization.

Employees should check with their supervisor or department head prior to soliciting any donations or setting up any fundraisers to ensure compliance with local, state, and federal laws as well as IOTA internal policies. Prospective donations from large organizations or individuals should be coordinated with IOTAN's Development Department prior to pursuing the donation.

Monetary Donations
A myriad of laws and regulations governing donations to charitable organizations, as well as rules related to using funds only in strict accordance with the donor's wishes, require the following:

- Solicitations of donations including school-site fundraising must be explicit as to the purpose(s) for which the funds are being sought.
- Donations exceeding $25 must be acknowledged, in writing, and will be done so with IOTA's Development Department.
- Under rare, applicable circumstances, separate restricted accounts will be required to ensure that donor funds are handled appropriately.
- All donor funds will be promptly recorded and then deposited into the applicable bank account.
- Employees responsible for monitoring donor funds will ensure that the funds are used strictly in accordance with the donor's understanding as to why the funds were raised and/or any specific written restrictions.
- Once a restriction has been fulfilled, any remaining funds will be returned to the donor(s), if required, or transferred to unrestricted funds for use in the support of IOTA's mission.

If a potential donor wishes to make a financial gift to IOTA, please check with your school principal/manager and/or direct the donor to IOTA's Director of Development and Mentoring or the Chief Financial Officer. Donors should be reminded that to ensure their contributions are tax deductible, IOTA Community Schools should be listed as the recipient of the funds rather than the individual school, if applicable. IOTA will ensure that all donations earmarked for an individual school will be restricted to the specified use by the named school(s). Below is the FEIN:

IOTA Community Schools (FEIN: 47-0970499)

If the donation is for a specific school, the school to receive credit for the funds should be noted elsewhere on the documents (e.g., the memo area of the check) to ensure the donation is earmarked for the individual school and will be restricted to the specified use by the named school(s).

Donation of Assets

IOTA recognizes the value of donated goods that may be offered on a sporadic basis without charge to the organization. All donated goods must be related to an educational function and must be approved by the Principal or IOTA department head of the school or department receiving the donated asset.

Acceptance of Goods:

- A description of the goods, including the value and contact information for the donor must be provided to IOTA's Finance and Accounting Department upon acceptance.
- Technology equipment must meet the standards comparable to those already established by IOTA. Please contact the IOTA technology department prior to accepting any technology goods.
- Goods that will be attached to the building or grounds must be assessed by a member of the IOTA Operations or equivalent of the entity prior to acceptance. These goods may create ongoing costs, therefore a thorough analysis of such costs should be completed prior to acceptance (i.e. installation, electricity, maintenance)
- Acceptance of goods shall be made without any reciprocating commitment by any employee on behalf of IOTA
- IOTA may request evidence of ownership of any goods prior to acceptance
- All goods donated shall be accepted solely for benefit of the students and not for any salary, benefit and/or stipend

Use of Goods: All donated goods shall be considered property of IOTA. Employees who receive donated goods must leave those items with the school if they leave IOTA, unless otherwise stated, in writing, by the donor. Such instructions must be provided at the time of donation.

IOTA will not perform an appraisal and will not place any value for donated goods on behalf of the donor. The donor shall be responsible for obtaining his or her own appraisals for tax purposes along with any fees or other expenses as may be related to such appraisal.

IOTA may decline an offer for goods if it is deemed not to be in the best interest of IOTA to accept the donation. Examples may include, but are not limited to, the following:

- Technology or other goods that do not meet the IOTA required minimum standards; An offer that would initiate an additional expense for service or ongoing maintenance
- An offer that would create unreasonable inequity in to a specific segment of the student population.

Any uncertainty as to whether a donated good falls within acceptable IOTA policy should be directed toward either the IOTA department head of the department receiving the donated asset, or the IOTA F&A Department.

School Site Fundraising

Schools may fundraise in several different ways. Depending on the purpose of the fundraising, schools can choose the best method to raise funds to match the need. All school fundraisers must be approved by the Principal (or designee) prior to beginning the fundraiser. Furthermore, any fundraising occurring on a digital media platform (i.e. school-based webpages and social media pages, Go Fund Me, Donors Choose, etc.) will need to be communicated to IOTAN's Development Department.

Regardless of which fundraising method a school chooses; all fundraisers must be approved by the Principal (or designee) and comply with state and federal regulations. For a full list of processes and procedures, please review the Finance & Accounting Policy Manual.

Raffles

Legal requirements must be followed when conducting raffles to avoid any appearance of gambling. Students shall not be barred from an event or activity because they did not participate in the raffle. Potential donors, including parents/guardians and community stakeholders, should not be unduly pressured to contribute to IOTA or its schools. Staff is expected to emphasize the fact that donations are always voluntary.

Nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes in the state subject to the rules outlined in Tennessee Code Annotated Section 3-17-101 et seq. An eligible organization must meet the following requirements:

- Must have IRS Tax Exempt Status as a 501(c)(3) or 501(c)(19) for a minimum of five (5) years
- Must have a physical presence in Tennessee for a minimum of five (5) years
- Must be registered with the Division of Charitable Solicitations

If any employee desires to organize a IOTA sponsored raffle, please contact IOTA's Finance and Accounting Department in advance for more information to comply with applicable laws.

V.F. Scholarships

IOTA is proud to act as a conduit for donors who wish to make contributions to assist students by helping to defray the cost of either their secondary or post-secondary education. It is recognized that donors may specify the conditions under which such aid may be awarded. However, IOTA retains the right not to accept any largess or make any award that in its opinion may be construed to be discriminatory in nature.

From time to time, IOTA may offer an award of up to $250 to students to assist with the cost of post-secondary education. The qualifications for receiving these funds, the amount of the award(s) and the terms for selection of the final awardees will be made available to all IOTA students. At the time of selection, awardees will be provided with a IOTA pledge specifying the conditions and the amount of the award. However, the purpose of these awards is to promote continuing education and, as such, checks will not be made payable to an awardee. Awardees can request that funds be disbursed directly to a post-secondary school of his/her choice to be used solely to support his/her education under the condition that no refund of unused funds can be made directly to the awardee. As an alternative, awardees can elect to request reimbursement of education related expenses up to the amount of the award upon the presentation of adequate expenditure documentation.

IOTA may not use public funds or resources or to establish scholarship programs that aim specifically to provide financial assistance for students who cannot qualify for college attendance financial aid from any Federal sources due to the student's undocumented status. To avoid the mingling of private donations for this specific purpose with the state and federal funding, the schools are encouraged to work with an outside agency that accepts donations for this purpose.

V.G. Acceptance of Personal Gifts

No employee may solicit or accept gifts of significant value, lavish entertainment or other benefits from students, parents, donors, vendors and other stakeholders. Special care must be taken to avoid even the impression of a conflict of interest. Employees are not allowed to accept any gift which would cause the cumulative amount of gifts from an individual source to exceed $250 during any calendar year, or applicable law, whichever is deemed lesser. If an employee is unsure if a gift will violate this policy, please consult the Controller.

The term "gift" does not include:

- Meals provided to IOTA staff at an event at which an official speaks, participates in a seminar or similar activity or provides a similar service.
- Reimbursement of travel expenses and meals paid for by a local, state, federal or foreign government agency.
- Payment for travel expenses from a nonprofit organization of which IOTA is a member.

V.H. Expense and Travel Reimbursement

IOTA may authorize payment for actual and necessary expenses, including travel incurred by an employee or candidate performing pre-approved, authorized services. However, the majority of day-to-day purchases (e.g., supplies) should be done through the appropriate purchasing processes (see Purchasing Section of the Employee Handbook). Every effort should be made to obtain items from IOTA-approved vendors using the requisition process or corporate credit cards. Purchases from vendors outside the home state are subject to that home state's tax, and that tax will be added to the cost of the item and charged to the budget of the site that incurred the charge.

Reimbursement requests are to be completed and processed through Bill.com. The reimbursement requests require approval) by the assigned approver (department head, Principal, or direct supervisor).

Therefore, employees must receive approval from their school's Principal, immediate supervisor, or appropriate department head prior to incurring expenses.

In general:

- The General Services Administration ("GSA") reimbursement rates will be used unless terms of a grant, contract, or IOTA's Employee Handbook require that a different rate, such as state-specific rates, be used.
- Expenses can be reimbursed up to forty-five (45) calendar days from the date of the transaction.
- Itemized receipts and/or proof of payment must accompany all expenses.

Failure to comply with the above may result in non-reimbursement of the expense.

Employee requests for expense reimbursements will be approved by the employee's cost center manager Requests from the Executive Director will be approved by the Chief Financial Officer.

Mileage Reimbursement

A mileage log must be submitted for all mileage reimbursement requests and must indicate the points of travel, dates of travel, odometer readings and the miles eligible for reimbursement. Commuting miles from homes to IOTA campuses is not reimbursable and must be subtracted from the reimbursement request. For working from home employees, your home is not the principal place of business. Travel between campuses is not reimbursable if required based on your role (generally speaking, this includes all central office staff and school leaders).

The reimbursable rate per mile is determined using the IRS' standard mileage reimbursement rate in effect when the request for reimbursement is submitted and processed. Note: gas, oil or other vehicle maintenance items and insurance related to personal car use for business travel is not reimbursable since this is included in the IRS/government mileage rate.

Employees must acquire and maintain the minimum applicable legal requirements related to driving (e.g., ensure the employee possesses a valid license, and has the minimum insurance coverage) when driving is part of, or is incidental to, their job duties (e.g., traveling between school sites). Submission of a valid driver's license number and attestation to valid insurance will be required if driving as a part of job duties.

Meals and Entertainment

For tax reporting purposes, meal expenses are defined as the costs incurred for food and beverages in the conduct of business. Entertainment expenditures require pre-approval. Entertainment expenses include, but are not limited to, the cost of amusement or recreational facilities, attendance at the theater and sporting events.

Meals made necessary by travel are reimbursable. Every effort must be made to ensure that the cost of such meals is reasonable. For meals, IOTA has set a maximum daily reimbursement, including food, beverages, taxes and tips, of:

- $17 for breakfast
- $22 for lunch
- $38 for dinner

Tips considered reasonable and necessary are eligible for reimbursement. In addition, exceptions are made for meals with potential donors or funders, but should still be reasonable.

Meals and entertainment expenses require the following documentation for reimbursement to occur

- Meals and entertainment expenses must be listed separately on the expense form (including those that were paid as part of a hotel bill).
- Itemized, detailed receipts must be included. Each employee must also include a form of payment such as a canceled check, credit card or bank statement.
- The description must include the number of individuals and the names of those attending (including yourself), their titles and business relationship, if applicable, and business purpose of meal and/or entertainment.
- IOTA does not reimburse an employee for alcohol.

Travel

Non-exempt employees will be paid for travel time when asked to work at a location other than an IOTA campus. These employees will be paid for time spent driving to-and-from their home to the new location, minus the time the employee regularly spends commuting and for bona fide meal breaks. When air, train or bus travel is required or an overnight stay, the employee will be reimbursed for time spent getting from one location to the next (i.e, time on the plane and time driving from the employee's home to the airport) but will not be reimbursed for time waiting at the airport, time spent for bona fide meal periods or time spent sleeping.

In the spirit of being a non-profit educational organization, employees are asked to spend prudently. All travel should be preapproved by a supervisor prior to purchase.

Sales and Lodging Tax Exemptions

Some states and/or municipalities allow exemptions for not-for-profit organizations. Please check the availability of the exemption for your destination(s). IOTA will provide a copy of the applicable IRS determination letter so that the exemption can be claimed.

Hotels

Reasonable lodging costs incurred in the course of business travel will be covered by IOTA whenever a day trip is

not appropriate, if approved in advance. IOTA may have negotiated rates at certain hotels and employees are expected to stay at those hotels, if available. All hotel bookings require approval by the department head in which the travel expense will be incurred. Additionally:

- IOTA employees are expected to stay in standard business class lodgings that charge a reasonable rate.
- IOTA will not pay for lodging costs when staying in a city longer than is justifiably necessary.

The itemized hotel bill showing the form of payment used (charge slip or zero balance) must be submitted with the expense form or credit card reconciliation as documentation. A charge slip alone is not acceptable. In the event of an express checkout, a hotel invoice along with a form of payment on the invoice (such as a credit card number) is acceptable.

When work commitments require Friday and Monday trips to the same city, the traveler is ordinarily expected to return home for the weekend. However, if such travel would be more costly or time-consuming than remaining at the distant location over the weekend, lodging and reasonable meal costs for the traveler would be reimbursable with the following restrictions:

- The travel must be pre-approved;
- Costs of entertainment such as gym use, movies, cocktails and cultural events are considered personal in nature and will not be reimbursed;
- Hotel laundry or valet charges are not reimbursable, unless for unexpected extended trips; and
- Items of clothing purchased when traveling are not reimbursable. This includes replacement of lost or stolen items, as well as clothing purchased as a result of an unexpected extended stay.

Air Travel

IOTA employees are expected to travel using the lowest available logical fare in economy class. All air travel requires approval by the department head in which the travel expense will be incurred. Additionally:

- The only legitimate reason for flying any class other than economy is if seats are not available in coach or if an employee has a disability for which a reasonable accommodation is required. If this is the case, approval must be obtained from their manager before purchasing the ticket.
- Only actual costs will be reimbursed upon completion of travel. No reimbursement will be made for the value of premiums earned through frequent traveler programs applied to business travel. This includes free upgrades or free flights. Miles and points earned are the property of the employee.

IOTA is not responsible for lost, stolen or damaged luggage. Please file a claim with the airlines and/or personal insurance company.

Flight changes which incur costs will only be paid for by IOTA if they are business-related and reasonable.

Car Rentals

Car rentals should be used only when needed and alternate forms of road transportation (e.g., taxis, public transit and personal vehicles) are not more feasible or available.

IOTA staff should rent “mid-size” models or lower. Upgrade charges are generally not reimbursable, though reasonable exceptions may be allowed if previously approved and adequately explained.

Loss Damage Waiver (“LDW”) insurance and liability insurance are included in the corporate contract. In a rare situation in which an IOTA employee is required to rent a car outside of the corporate contract, LDW should be accepted.

Rentals over a weekend or holiday period are generally not reimbursable, unless adequately explained and previously approved by a manager.

Every effort should be made to refuel using the most economical method, whether that be refueling at a gas station prior to returning the vehicle at the end of the rental period, instead of purchasing the refill directly from the car rental company.

Employee vehicles that are damaged or stolen on school site property will be reimbursed up to $250. The burden of proof for demonstrating that the damage occurred on School/work property shall rest on the employee. This reimbursement request must be submitted via the AP team within 45 days of incident.

Other Transportation
Reimbursement will be made for reasonable expenditures for transportation other than air, travel and car rentals. This category includes:

- Taxi fares between office/home and airport as well as between airport/hotel and final destination (e.g., conference) when traveling. Employees should verify whether the hotel or conference location has a free shuttle from the airport to the hotel/conference prior to travel since many such shuttles are available free of charge.
- Tolls and parking fees incurred when using a personal car for business travel (gasoline is not reimbursable, see mileage reimbursement policy).
- Tolls, gas, and parking fees incurred during business travel while using a rental car.

Reimbursement guidelines are updated annually. All expense and travel reimbursement exceptions should be forwarded to the direct supervisor for review and approval prior to occurrence.

Non-Reimbursable Expenses
IOTA must adhere to certain guidelines as set forth by the Tennessee Department of Education for the use of State and Federal funds. The following is an illustrative list which outlines the majority of non- reimbursable expenses including, but not limited to: personal expenses, alcohol, tobacco, mini-bar expenses, spouse or family member expenses, laundry or cleaning expenses (except for unexpected extended trips), traffic citations, pay-per-view movies in hotels, cultural events, monetary gifts or gift cards, and unreasonable or extravagant expenses.

Other non-reimbursable expenses include the fee for obtaining a background check and/or a TB clearance in order to secure employment with IOTA.

V.I. Reporting of Theft and Other Criminal Activity

Employees must report any known alleged theft or other financially related criminal activity as soon as possible to their supervisor. All supervisors/managers must report any known alleged theft or other financially related criminal activity as soon as possible to IOTA's Controller. As appropriate and determined by IOTA's CFO or Controller, an internal investigation may be conducted by IOTA management and law enforcement may be notified.

VI. HEALTH AND RELATED BENEFITS

IOTA provides all IOTA regular and temporary, full-time employees with a benefits package that includes:

- Medical
- Dental

- Vision
- Basic Life and Voluntary Life
- Short and Long Term Disability
- Health Care Flexible Spending Account
- Dependent Care Flexible Spending Account
- Employee Assistance Program
- 401(k) Retirement Plan (if applicable)
- State Retirement Plans (if applicable)

For more details on IOTA's benefits package, please contact the People Team (peopleteam@iotaschools.org).

VI.A. Health Benefits

All IOTA regular and temporary full-time employees working a minimum of thirty (30) hours a week are eligible for benefits. For eligibility and timing, please visit our benefits website www.myiotabenefits.com. Employees may be eligible for health benefits if IOTA determines that the employee worked at least 30 hours per week during a measurement period as defined in the applicable Affordable Care Act rules and regulations. IOTA provides these benefits for employees, as well as their eligible dependents (e.g., spouses, domestic partners, and children). Upon enrollment of eligible dependents, IOTA will require documentation to verify eligible dependents. A matrix of acceptable documentation can be found at www.myiotabenefits.com. When an employee first joins IOTA, the employee is asked to select their benefits from the available providers and plans. If an employee fails to select a plan within thirty (30) calendar days from their start date, the employee will be defaulted to "no coverage" for the medical, dental and vision plans.

IOTA provides a monetary incentive if an employee opts out of medical benefits. This money is considered taxable income and is subject to all applicable taxes. Employees choosing to opt out of IOTA's medical benefits must do so every year agreeing to a waive attestation form. Please visit IOTA's benefits website at www.myiotabenefits.com for details.

Employees who have a spouse who also works for IOTA will not be eligible for double insurance coverage, nor will they be eligible for the monetary incentive and must provide IOTA with proof of marriage (e.g., marriage certificate).

For more information on IOTA's most up-to-date benefits providers and plans, please visit the IOTA Benefits Website at myiotabenefits.com or contact IOTA's People Team at peopleteam@iotaschools.org.

Open Enrollment

Once a year, IOTA holds an open enrollment period during which employees can change their benefit plans based on those available for the upcoming year. Open enrollment typically occurs annually in May and any changes made during open enrollment will take effect on July 1 of the same year. Employees are not allowed to make health benefit changes outside of this period unless certain qualifying life events have occurred (e.g., marriage, birth/adoption of a child, divorce, midyear loss or gain of other coverage). Under such circumstances, employees have thirty (30) calendar days from the date of the qualifying life event to submit their applicable changes to their benefit plan in ADP Workforce Now. If an employee fails to do so within thirty (30) calendar days of the event, the employee will have to wait until the next Open Enrollment period to make any changes to their benefit plans. For more information regarding benefit coverage and qualifying life events, contact IOTA's People Team at peopleteam@iotaschools.org.

COBRA Benefits

When coverage under IOTA's medical, dental, vision, or EAP plans ends, employees or their dependents can continue coverage under such plans under COBRA. COBRA continuation coverage is generally available for up to eighteen (18) or thirty-six (36) months, depending upon the reason benefits ended. To continue coverage, an employee must pay the full cost of coverage – the employee contribution and IOTA's previous contribution plus an administrative charge.

Medical, dental, vision and EAP coverage for an employee, their spouse, and eligible dependent children can continue for up to eighteen (18) months if coverage ends because:

- Employment ends, voluntarily or involuntarily, for any reason other than gross misconduct; or
- Hours of employment are reduced below the amount required to be considered a full-time employee or part-time, making an employee ineligible for the plan.

This eighteen (18) month period may be extended an additional eleven (11) months in cases of disability subject to certain requirements. This eighteen (18) month period may also be extended an additional eighteen (18) months if other events (such as a divorce or death) occur subject to certain requirements.

An employee's spouse and eligible dependents can continue their medical, dental, vision and EAP coverage for up to thirty-six (36) months if coverage ends because:

- The employee dies while covered by the plan;
- The employee and their spouse become divorced or legally separated;
- The employee becomes eligible for Medicare coverage, but their spouse has not yet reach age sixty-five (65); or
- The employee's dependent child reaches an age which makes him or her ineligible for coverage under the plan.

IOTA will notify employees or their dependents if coverage ends due to termination or a reduction in work hours. If an employee becomes eligible for Medicare, divorced or legally separated, die, or when a dependent child no longer meets the eligibility requirements, the employee or a family member is responsible for notifying IOTA by initiating a qualifying life event in ADP Workforce Now within thirty (30) days of the event or, if necessary based on the situation, via email. IOTA will then notify the employee or their dependents of the employee's rights.

Health coverage continuation through COBRA must be elected within sixty (60) days after receiving notice of the end of coverage, or within sixty (60) days after the event causing the loss, whichever is later.

There are certain circumstances under which coverage will end automatically. This happens if:

- Premiums for continued coverage are not paid within thirty (30) days of the due date;
- The employee (or their spouse or child) become covered under another group health plan;
- IOTA stops providing group health benefits;
- The employee (or the employee's spouse or child) become entitled to Medicare; or
- The employee extended coverage for up to twenty-nine (29) months due to disability and there has been a final determination that the employee is no longer disabled.

For more information regarding COBRA, contact IOTA's People Team at peopleteam@iotaschools.org.

VI.B. Retirement

401(k) Retirement Plan

IOTA provides active, regular employees twenty-one (21) years of age or older with at least three (3) calendar months of service an opportunity to participate in a comprehensive 401(k) plan. Eligible employees may contribute a portion of their pre-tax or post-tax income toward the IOTA 401(k) plan up to the maximum allowable by law.

Employees that are required to participate in a state retirement plan where IOTA contributes, are not eligible to participate. Employees eligible for Safe Harbor matching will receive an employer match contribution based on the employee's contribution after three (3) months of service.

Temporary and seasonal employees do not qualify for the 401(k) retirement plan.

State Retirement Plans

TCRS

All employees whose job requires certification/licensure (e.g., teaching, counseling, administration credentials) and are deemed eligible by the Tennessee Consolidated Retirement System ("TCRS") automatically participate in TCRS. For TCRS, "teachers" includes any employee working "as a teacher, librarian, principal, supervisor of teachers or any other position whereby the state requires the employee to be certificated as a teacher or licensed as nurse or physical therapist." T.C.A. 8-34-101. Any teacher who has taught in Tennessee public schools for a period of at least one (1) year who transfers to a position that does not require a teacher's certificate shall continue participation in the retirement plan as a teacher. Both the employee and IOTA are required to contribute to TCRS in addition to social security deductions. Employee contributions are made on a tax-deferred basis. For more information on TCRS, such as vesting rules and retirement benefits calculations, please visit the TCRS website at http://www.treasury.tn.gov/tcrs.

VI.C. Holidays

All regular full-time active employees will be paid for the following holidays (date observed). Regular part-time employees will be paid based on the predicted average daily hours upon hire for each holiday or the FTE percentage (ex. 50% FTE would be 4 hours for the holiday). Temporary employees, seasonal employees, independent contractors, employees on leave, and inactive employees do not qualify for holiday pay. IOTA reserves the right to conduct a quarterly audit of hours worked to ensure the accuracy of holiday hours to be paid. Any fluctuation that exceeds a 10% change will be notified in writing (email is acceptable) that the expected hours worked moving forward may be adjusted at a specific identified date. Employees will only receive holiday pay while in active, paid status. Specifically, an employee must either work or be on approved PTO/sick leave the day before or the day after a holiday. If an employee terminates service with IOTA the day before or during a holiday, he/she will not be paid for that holiday. Specific Holidays for each year can be found on IOTA Helpdesk.

**Spring break and fall break may be switched at the organization's discretion for 12-month full-time regular employees based on the business needs. These employees should speak to the Chief over their department for confirmation.*

Holiday	Date	Teachers & Counselors	10-month Employees	12-month Employees
Independence Day (Full-Year Employees	Thursday-Friday, July 4-5, 2024	N/A	N/A	2

Only)				
Labor Day	Monday, September 2, 2024	1	1	1
Fall Break	Monday-Friday, October 7-11, 2024	5	5	5*
Veteran's Day	Monday, November 11, 2024	1	1	1
Thanksgiving Break	Monday-Friday, November 25-29, 2024	5	5	5
Winter Break Week 1	Monday-Tuesday, December 23- 31, 2024	7	7	7
Winter Break Week 2	Wednesday-Friday, January 1-3, 2025	3	3	3
Martin Luther King Day	Monday, January 20, 2025	1	1	1
President's Day	Monday, February 17, 2025	1	1	1
Spring Break (Teachers & Counselors Only)	Monday-Friday, March 10-14, 2025	5	N/A	N/A*
Good Friday	Friday, April 18, 2025	1	1	1
Memorial Day (Full-Year Employees Only)	Monday, May 26, 2025	1	1	1
Juneteenth Day (Full-Year Employees Only)	Thursday, June 19, 2025	N/A	N/A	1
Total Number of Holidays		31	26	29

Please refer to the chart above for paid/unpaid holidays. Additionally, the last day for school-site 10-month classified staff is May 28, 2025, unless otherwise noted.

Bus Driver Paid Holidays:
Labor Day - Monday, September 2, 2024
Veteran's Day - Monday, November 11, 2024
Thanksgiving - Thursday & Friday, November 28-29, 2024
Winter Break - December 25-26, 2024 and January 1-2, 2025
Martin Luther King Jr. Day - Monday, January 20, 2025
President's Day – Monday, February 17, 2025
Good Friday - Friday, April 18, 2025

Floating Holidays
Subject to manager approval, salaried, exempt employees who are required to work on IOTA recognized holidays and breaks may be eligible to take that time off on a different date within that fiscal year. Unused floating holiday time will not be paid out upon an employee's exit from the organization unless required by law.

Religious Observances
IOTA supports providing reasonable accommodations for its employees' sincerely held religious beliefs. To that end, an employee may request time off for religious observances that are not listed in IOTA's regular holiday schedule above. The employee shall make a written request for such leave to their immediate supervisor, which shall only be denied when an employee's absence from work would create an undue hardship on IOTA's operations.

Since religious holidays are scheduled events, the employee must provide their supervisor with adequate advance notice when requesting leave under this policy. If approved, and should an employee not have sufficient available PTO/sick leave to cover the requested day(s) off, IOTA shall grant the time off as unpaid.

VI.D. Attendance

Every job is essential to the efficient operation of the organization and employees are expected to be present, and arrive on time, every work day. If, for any reason, an employee is going to be late or absent from work, the employee must notify the appropriate individual(s) via the steps designated by their supervisor. If the employee's supervisor has not specifically designated the steps to take, the employee should call the supervisor directly and send an email. If that supervisor is not available, the employee should leave a message for them. Excessive absences and/or lateness are unacceptable and may lead to disciplinary action, up to and including termination.

Any employee who fails to report for work for three (3) consecutive work days without giving prior notice may be deemed to have voluntarily resigned from employment.

Where permitted under applicable state law, any employee who is absent due to illness or injury for three (3) consecutive workdays or longer shall submit a medical authorization supporting their absence and authorizing their return to work.

When substitute coverage is needed, absences should be requested in half or full-day increments. A full-day is defined as eight (8) hours.

An active employee must work the day before or the day after a holiday to receive compensation for said holiday or break. If an employee terminates service with IOTA, the day before or during a holiday or break they will not receive compensation for that holiday or break.

VI.E. Sick Leave and Paid Time Off ("PTO")

IOTA offers sick leave and/or PTO to all of its regular and temporary full-time and part-time active employees. IOTA does not offer sick leave and/or PTO to seasonal, consultant, or independent contractor status unless required by applicable law. All PTO, or planned sick leave (e.g., scheduled surgery), must be requested through the employee's supervisor as far in advance as possible and submitted via Workday.

Non-exempt (typically hourly) regular employees who take PTO must account for the hours they are absent

from work by applying accrued PTO. In the event a non-exempt employee takes time off that is not considered PTO, they will not be paid for that time.

Exempt (typically salaried) employees must report to their supervisor any days they are away from work during the normally scheduled workweek, so IOTA can track PTO and sick leave usage (as applicable). IOTA will not make deductions from an exempt employee's salary, except as otherwise expressly permitted by applicable law. Specifically, in any workweek in which an exempt employee performed any work, their salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness or disability.
- Absences for jury duty, attendance as a witness, or military leave in any workweek in which the employee has performed any work.
- Any other deductions prohibited by applicable law.

However, it is not an improper deduction to reduce an employee's accrued PTO for full or partial day absences for personal reasons, or if the employee has exhausted their sick leave. If you have any questions or concerns, or if you believe that an erroneous deduction has been made from your pay or your PTO balance, you should immediately report this information to your manager and the People Team. If it is determined that an improper deduction has been made, you will be promptly reimbursed.

PTO for Full-Time Regular Employees

PTO is time that is accrued and can be used for personal reasons including sick leave and vacation. PTO will begin to accrue on an employee's date of hire or rehire, and will continue to accrue each pay period the employee is employed. Accrued PTO is noted in Workforce Now. It is each employee's responsibility to monitor the amount of their accrued PTO. PTO cannot be used unless it has been earned. If an employee chooses to take time off without having enough time earned, the time taken will be unpaid, subject only to the restrictions regarding deductions from exempt employee pay noted above.

The maximum PTO that any employee may accrue at any time shall not exceed two hundred and forty (240) hours. It is not the responsibility of IOTA to notify employees when they have reached the maximum. If an employee has reached this maximum, the employee will cease to accrue any additional PTO until some PTO is taken. Employees whose accrued PTO reaches the maximum hours are encouraged to make arrangements to use their PTO.

All PTO must be requested through the employee's supervisor as far in advance as possible. The supervisor will make the final determination regarding the PTO request depending on workload and scheduling needs. Management reserves the right to deny a PTO request based on business demands. Supervisors are responsible for ensuring adequate staffing levels and should attempt, when feasible, to resolve PTO scheduling conflicts.

Employees are responsible for reporting their PTO per the process identified by their supervisor. Failure to report PTO may result in disciplinary action, up to and including termination of employment.

When an employee changes from a position that accumulates PTO to a position that earns a different time-off benefit (e.g., sick time), or changing employment from IOTA to another entity that owns, or is licensed to use, the IOTA brand, their PTO will be paid out based on the employee's salary while in the position that accumulated PTO. This payout will occur at the time the employee transitions to the new position and shall not exceed the maximum balance of two hundred and forty (240) hours.

PTO benefits will not be cashed out except when an employee separates from employment, or in a special circumstance approved on an individual basis by the Executive Director (or designee). Special circumstances can include financial hardship or an unforeseen emergency arising as a result of events beyond the control of the employee. Payment of PTO hours will not be allowed in excess of hours accrued, or the maximum as noted above.

Sick Leave for Full-Time Regular Employees
Sick leave is defined as time (in hours) that is given to eligible employees at the start of each fiscal year or accrued depending on the role.

Sick leave may be taken to receive preventive care (including annual physicals or flu shots) or to diagnose, treat, or care for an existing health condition. Employees may also use sick leave to assist a family member (i.e., children, parents, spouses/domestic partners/designated person, grandparents, grandchildren, or siblings), or any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship, who must receive preventative care or a diagnosis, treatment, or care for an existing health condition. Employees may also take paid sick leave to receive medical care or other assistance to address instances of domestic violence, sexual assault, or stalking. Paid sick leave is also available for bone marrow or organ donation by an employee or their family member, to provide care for a guide, signal or service dog of an employee of their family member, or if IOTA or an employee's child care provider's business is closed due to a public health emergency.

Sick leave cannot be used as a means to supplement holiday and/or PTO. Sick leave can be accumulated without limit, and is not paid out upon separation from employment. Workforce Now shall display the total balance of an employee's accumulated sick leave hours. Requests for the use of sick leave for any purpose not outlined in this handbook may not receive manager approval and may be considered unpaid time off.

Employees who are eligible to participate in a state-sponsored pension with IOTA shall be entitled to transfer sick leave accrued from previous employment in a school district, charter school or public school within the same state while participating in a state pension so long as the sick leave is verified appropriately by the prior employer. Please see IOTA's People Team for the "Transfer of Accumulated Sick Leave" form.

An employee is required to call their supervisor as soon as the need to be absent is known, but in no event less than ninety (90) minutes (i.e., 1 ½ hours) prior to the start of the work day, unless in the case of an emergency, to permit the employee's supervisor to plan adequately for the absence.

PTO and Sick Leave for Part-Time and Temporary Employees
Regular part-time employees will receive a proportional amount of PTO and Sick Leave hours relative to the number of hours for a full-time employee in a comparable position. Regular part-time employees will receive PTO and/or Sick Leave hours based on the average daily hours they have worked during the previous full quarter (first day of each quarter is July 1, October 1, January 1, and April 1) or predicted average daily hours upon hire. IOTA reserves the right to conduct a quarterly audit of hours worked to ensure the accuracy of accrued hours to be paid. Any fluctuation that exceeds a 10% change will be notified in writing (email is acceptable) that the expected hours worked moving forward may be adjusted at a specific identified date.

Temporary, Seasonal, and bus driver employees will accrue one hour of Sick Leave for every 30 hours worked.

PTO and Sick Leave Chart
All PTO and sick leave outlined below is provided per year for all full-time regular employees.

Tennessee PTO and Sick Leave Chart

Position Type	Tenure with IOTA	PTO	Sick Leave
10-Month certificated employees, i.e. eligible for State pension (ex. Teachers and counselors)	N/A	N/A	10 Days
10 Month non-certificated, i.e. not eligible for the State pension (ex. CSOs and IAs)	N/A	10 days (3.33 hours per pay period)	
12 Month Certificated Employees, i.e. eligible for State pension (ex. Certificated Home Office staff and School Administrators)	0 months – 36 months	5 Days (1.67 hours per pay period)	10 Days
	36+ months – 72 months	10 Days (3.33 hours per pay period)	
	72+ months	15 Days (5.00 hours per pay period)	
12 Month Non-Certificated Employees, i.e. not eligible for State pension (ex. Non-certificated Home Office staff, Office Coordinators, and School Operations Managers)	0 months – 36 months	15 Days (5.00 hours per pay period)	N/A
	36+ months – 72 months	20 Days (6.67 hours per pay period)	
	72+ months	25 Days (8.33 hours per pay period)	
Bus Drivers	N/A	N/A	1 hour per 30 hours worked

If a classified school-based employee is required to participate in TCRS, their PTO/sick calendar may reflect the pension-eligible appropriate listing above.

Donation of Sick Leave
Sick leave is non-transferrable, and as such all at-will employees are prohibited from donating or requesting donation of sick leave from any other IOTA employee.

VI.F. Time Off for Voting

If an employee does not have sufficient time outside of working hours to vote in an official state-sanctioned election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time, and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two (2) hours combined. Under these circumstances, an employee will be allowed a maximum of two (2) hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give their manager at least two (2) days' prior notice.

VI.G. Time Off for Jury Duty

An employee's manager and IOTA's People Team Department should be promptly notified when an employee receives a summons for jury duty. IOTA will continue a non-exempt employee's full salary and benefits for up to five (5) working days for jury duty. For exempt employees, IOTA will pay for time off if an employee is called to serve on a jury provided the employee continues to perform work duties as assigned. It will be the responsibility of the employee, when possible, to request a call-in program for performing their jury duty and to submit the required information reflecting their jury duty service in Workday.

Any compensation, less any mileage expenses, received for serving as a juror shall be endorsed over to the school site or Central Office so that the employee's compensation for any days of absence for the above purposes shall not be in excess of nor less than, their regular pay, unless required by applicable law.

VI.H. Bereavement Leave

All employees may be granted up to three (3) days off from work at the regular base pay rate for bereavement of a member of their immediate family (spouse, domestic partner, child, stepchild, parent, stepparent, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother, sister, stepbrother, or stepsister) without deduction from other leave benefits. Subject to manager approval, an employee desiring additional time off to attend services may use accrued PTO or sick time.

IOTA may require employees to submit a death certificate that justifies the use of any bereavement leave.

VI.I. School Appearance and Activities Leave

As required by law, IOTA will permit an employee who is a parent or guardian (including a stepparent, foster parent, or grandparent) of school children, from kindergarten through grade twelve (12), or a child enrolled with a licensed child care provider, up to forty (40) hours of unpaid time off per child per school year (up to eight (8) hours in any calendar month of the school year) to participate in activities of a child's school or child care. If more than one (1) parent or guardian is an employee of IOTA, the employee that first provides the leave request will be given the requested time off. Where necessary, additional time off will also be permitted where the school requires the employee(s) appearance.

The employee requesting school leave must provide reasonable advance notice of the planned absence. The employee must use accrued but unused paid leave (e.g., PTO or sick leave) to be paid during the absence.

When requesting time off for school activities, the employee must provide verification to their supervisor or IOTA's People Team of participation in an activity as soon as practicable. When requesting time off for a required appearance, the employee(s) must provide a copy of the notice from the child's school requesting the presence of the employee.

VI.J. Emergency or Weather Shutdown

In the event of severe weather conditions, natural disasters or other emergencies, IOTA may be closed. The decision to close IOTA may be made by the Executive Director (or designee) of IOTA. Employees should expect to be contacted directly to know IOTA's decision for the particular day. Any compensation for employees throughout the duration of such closures will be subject to the decision of IOTA's Executive Director or designee to the extent allowable under applicable law.

For exempt employees, no loss of pay will occur as a result of missed or truncated days for these reasons as long as they are on active duty at the time of the event (i.e., not on a leave of absence, taking PTO/sick day, etc.). Additionally, if exempt employees report to work and find that IOTA is unexpectedly closed due to an emergency, no loss of pay will occur for that day.

Non-Exempt full-time employees may receive up to five (5) paid days during an emergency or weather shutdown each year, if applicable, and on active duty at the time of the event.

VII. LEAVES OF ABSENCE

It is IOTA's policy to grant leaves of absence to all eligible employees on a non-discriminatory basis. A leave of absence ("LOA") will be granted for all legally mandated leaves including, but not limited to:

- Family/Medical Leave (FMLA)
- Pregnancy Disability Leave (TMPL)
- Military/Reserve Duty
- Emergency Services Leave

Personal unpaid leaves may also be granted. Please contact the People Team for information on available leaves. For a comprehensive breakdown and steps of all available leave of absences, please refer to the People Team's Leaves of Absence Guidebook on Help Desk. Unless specified in the individual policies outlined below, the following addresses various issues related to leaves of absence:

Request for Leave

Requests for a LOA should be provided thirty (30) days in advance, or as far in advance as practically possible. All leave requests must be submitted, in writing, to IOTA's People Team using the Request for Leave of Absence.

Compensation

Compensation during a LOA is not provided by IOTA unless required by applicable law. An employee may be eligible for wage replacement through IOTA's Supplemental Disability Insurance Administrator and/or state programs. Employees may also elect to replace lost wages with accrued sick leave or PTO while on leave. Payout of any sick leave or PTO will be pro-rated and coordinated with disability payments and/or state provided payments so as not to exceed an employee's base rate of pay.

Employment Status

While an employee is on an approved LOA, the employee will be placed on inactive status. During inactive status, employees do not continue to accrue benefits based on hours worked including paid holidays, PTO, sick, and retirement benefits.

Health Benefits

IOTA will continue an employee's health insurance policies while on an approved leave of absence in accordance with applicable law or up to 30 days while on a non-job protected leave of absence not to exceed the applicable law maximum. If an employee has exhausted a job protected leave of absence but qualifies for another job protected leave of absence within 30 days, IOTA will continue benefits coverage. Employees on leave are responsible for paying their employee benefit contributions that they would otherwise have deducted from their paycheck. Please refer to the arrears policy in the payroll section of the employee handbook. After exhaustion of previously stated applicable leave of absence(s), IOTA will initiate COBRA on the first day of the subsequent pay period (E.g. Either the 1st or the 16th). IOTA will offer employees COBRA benefits at their own cost (full premium plus administrative fee) who no longer qualify for continued benefits coverage as stated above. This is not meant to be an exhaustive description of possible leave of absence

scenarios. It is, however, meant to provide general guidance.

IOTA reserves the right to evaluate benefit eligibility associated with an employee's leave of absence on a case-by-case basis.

VII.A. Family and Medical Leave

Family and medical leave shall be provided in accordance with federal and state laws.

The following policy demonstrates IOTA's compliance with the Family and Medical Leave Act ("FMLA") which requires employers to grant twelve (12) unpaid work weeks of FMLA leave in a twelve (12) month period to eligible employees for certain medical and family-related reasons. IOTA abides by any state regulated leave laws. The more generous of the two laws will apply to the employee if the employee is eligible under both federal and state laws. IOTA has adopted the rolling calendar period for the purpose of calculating time off under FMLA. Using this method, time off under FMLA is measured backward twelve (12) months from the commencement of the applicable current leave of absence.

Employee Eligibility Criteria

To be eligible for FMLA leave, the employee must have been employed by IOTA for at least twelve (12) months, must have worked at least 1,250 hours during the twelve (12) month period immediately preceding commencement of the FMLA leave, and must work at a location where the employer has at least 50 employes within 75 miles of the employee's worksite.

Events That May Entitle an Employee to FMLA Leave

Twelve workweeks of leave in a twelve (12) month period for:

1. The birth of a child and to care for the newborn child within one year of birth;
2. The placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;
3. To care for the employee's spouse, child, or parent who has a serious health condition;
4. A serious health condition that makes the employee unable to perform the essential functions of their job, including a serious health condition resulting from an on-the-job illness or injury;

Leave Designation. If an employee does not expressly request FMLA leave, IOTA reserves the right to designate a qualifying absence as FMLA leave and will give notice of the FMLA designation to the employee. If an absence is a qualifying event under FMLA, the leave will run concurrent with short-term disability, long- term disability, workers' compensation, and/or any other leave where permitted by state and federal law.

Interaction with Accrued Paid Time Off. FMLA leave, and paid vacation or sick time will run concurrently as provided under IOTA policy except where prohibited by state law.

Job Protection. An employee's job, or an equivalent job, is protected while the employee is on a legally recognized job protected leave of absence. Both federal and applicable state laws require that employees be returned to their positions or to another job of like pay and status at the end of FMLA or other job protected leave. Note: If an employee is unable to return to work after the expiration of federal or state job protected leave, an extension may be granted if the condition constitutes a disability under the Americans with Disabilities Act (ADA), state law or in certain workers' compensation cases.

Seniority. An employee on FMLA leave remains an employee and the leave will not constitute a break in service. An employee who returns from FMLA leave will return with the same seniority he or she had when the leave commenced, if applicable.

For a comprehensive breakdown and steps of all available leave of absences, please refer to the People Team's Leave of Absence Guidebook on Help Desk.

Employment During FMLA Leave
An employee on FMLA leave may not accept employment with any other employer without IOTA's written permission. An employee who accepts such employment will be deemed to have resigned from employment at IOTA.

VII.B. Pregnancy and Parent Leave

Tennessee Maternity and Parental Leave
Tennessee Maternity and Parental Leave ("TMPL") shall be provided in accordance with federal and state laws. This policy explains how IOTA will comply with the Tennessee Parental Leave Act (TCA 4-21—408), which requires IOTA to give each eligible employee an unpaid leave of absence of up to four (4) months, as needed, for adoption, pregnancy, childbirth and nursing an infant. With regard to adoption, the four-month period will begin at the time the employee receives custody of the child. FMLA leaves runs concurrently with TMPL.

Employee Eligibility Criteria
Employees must have been employed by the same employer for at least twelve (12) consecutive months as full-time employees, as determined by the employer at the job site or location, to be eligible for TMPL.

Events That May Entitle an Employee to Parental Leave
Employees are eligible for TMPL for adoption, pregnancy, childbirth and nursing the infant, where applicable.

Duration of Parental Leave
TMPL may only be taken in one period that does not exceed four months. "Four months" means the number of days the employee would normally work within four months. For a full-time employee who works five eight-hour days per week, four months means 88 working and/or paid eight hour days of leave entitlement based on an average of 22 working days per month for four months.

Seniority
An employee on TMPL remains an employee of IOTA and a leave will not constitute a break in service. When an employee returns from TMPL, he or she will return with the same seniority he or she had when the leave commenced.

For a comprehensive breakdown and steps of all available leave of absences, please refer to the People Team's Leave of Absence Guidebook on Help Desk.

Employment during Parental Leave
The purpose of this section is to provide leave time to employees for adoption, pregnancy, childbirth and nursing the infant, where applicable; therefore, if IOTA finds that the employee has utilized the period of leave to pursue actively other employment opportunities or if IOTA finds that the employee has worked part time or full time for another employer during the period of leave, then IOTA shall not be liable under this section for failure to reinstate the employee at the end of the leave.

Paid Parental Leave
Paid parental leave may be granted in accordance with the following general eligibility provisions:

Teacher, Principal, Supervisor, or other individual required by law to hold a valid license from the TDOE:

- Pursuant to Tenn. Code Section 8-50-814, an eligible employee (teacher, principal, supervisor or other individual required by law to hold a valid license of qualification for employment who has been employed for at least twelve (12) consecutive months) shall be granted six (6) weeks of paid leave after the birth or stillbirth of the employee's child or the employee's adoption of a newly placed minor child. Under TN Code, "stillbirth" means an unintended, intrauterine fetal death after a gestational age of not less than twenty (20) completed weeks or with a weight of three hundred fifty (350) grams or more.
- Eligible employees must provide notice to the People Team of their need for such leave no less than thirty (30) days in advance, provided however, that if the employee learns of the birth, stillbirth, or adoption, less than thirty (30) days in advance, then the employee must give notice to the People Team as soon as reasonably possible to be eligible to receive pay granted pursuant to code.
- Eligible employees who are granted leave pursuant to this section shall not be required to use sick or PTO. The leave granted pursuant to this section counts toward the employee's use of leave under FMLA and TMPL.
- Eligible employees may receive no more than six (6) work weeks of paid leave pursuant to this section within a twelve-month period.
- The six (6) work weeks of paid leave do not need to be consecutively taken, provided, that the paid leave is used within 12 (twelve) months of the birth, stillbirth, or adoption of the child. However, the paid time off must be taken in 1-week increments and cannot run concurrently with short-term disability. The employee will confirm dates with the People Team when requesting leave.

Full-time regular, FMLA employees not included in the definition above:

- For full-time regular employees who do not meet the 'eligible employee' definition above but who are FMLA eligible, will be eligible for 40 percent paid leave for six weeks following the birth or stillbirth of the employee's child or the employee's adoption of a newly placed minor child.
- This paid leave must be taken consecutively and may not occur more than once within a twelve (12) month period. Notification must be made to the People Team of their need for such leave no less than thirty (30) days in advance, provided however, that if the employee learns of the birth, stillbirth, or adoption, less than thirty (30) days in advance, then the employee must give notice to the People Team as soon as reasonably possible to be eligible to receive pay.
- Employees receiving this type of paid parental leave **are** able to receive short term disability concurrently, if eligible. The leave granted pursuant to this section counts toward the employee's use of leave under FMLA and TMPL.
- Part-time, temporary, seasonal, and non-FMLA eligible employees are not eligible for this paid parental leave.

VII.C. Military and Military Related Leaves

IOTA shall grant a military leave of absence to any employee who must be absent from work due to service in the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 ("USERRA"). All employees requesting military leave must provide advance written notice of the need for such leave, unless prevented from doing so by military necessity or if providing notice would be impossible or unreasonable.

If military leave is for thirty (30) or fewer days, IOTA shall continue the employee's health benefits. For service of more than thirty (30) days, the employee shall be permitted to continue their benefits at their expense through COBRA. Employees are entitled to use accrued paid time off as wage replacement during time

served, provided such time accrued prior to the leave.

Except for employees serving in the National Guard, IOTA will reinstate those employees returning from military leave to their same position or one of comparable seniority, status, and pay if they have a certificate of satisfactory completion of service and apply within ninety (90) days after release from active duty or within such extended period, if any, as required by law. Exceptions to this policy will occur wherever necessary to comply with applicable laws. For those employees serving in the National Guard, if he or she left a full-time position, the employee must apply for reemployment within forty (40) days of being released from active duty, and if he or she left part-time employment, the employee must apply for reemployment within five (5) days of being released from active duty.

An employee who was absent from work while fulfilling their covered service obligation under the USERRA shall be credited, upon their return to IOTA, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. Exceptions to this policy will occur wherever necessary to comply with applicable laws.

Military Family Leave Entitlements

IOTA supports the military obligations of all employees and grants leaves without pay for uniformed service in accordance with applicable federal and state laws. Any employee who needs time off for uniformed service should immediately notify the People Team department and their supervisor and provide a copy of the official orders or instructions. Additionally, the employee must submit a Request for Leave of Absence to the People Team, who will provide details regarding the leave. If an employee is unable to provide notice before leaving for uniformed service, a family member should notify the supervisor as soon as possible.

Upon return from military leave, employees will be granted the same seniority, pay, and benefits as if they had worked continuously. Failure to report for work within the prescribed time after completion of military service will be considered a voluntary termination.

All employees who enter military service may accumulate a total absence of five (5) years and still retain employment rights.

Tennessee National Guard Duty

Employees called to active state duty by the Governor, under the authority of Tennessee Code Ann. 58-1-108, to perform official duties in connection with the Tennessee National Guard activities are performing military service and engaged in the performance of duty in the service of the state as provided in Tennessee Code Ann.8-33-109. Accordingly, such employees shall be entitled to leaves of absence without loss of pay, accrued leave time or other rights or benefits as provided in Tennessee Code Ann. 8-33-109. Paid leave of absence length should be in line with 8-33-109, additional days for National Guard Duty should fall under the appropriate leave of absence.

An employee may take unpaid time off to perform training or emergency duty as a volunteer firefighter, reserve peace officer, volunteer emergency rescue personnel or civil air patrol.

Employees may take up to ten (10) days of unpaid leave for civil air patrol duty each calendar year and up to fifteen (15) days of leave per calendar year for the purpose of engaging in fire or law enforcement training. However, civil air patrol leave for a single emergency mission cannot exceed three (3) days, unless the emergency is extended by the entity in charge of the operation and the extension of leave is approved by IOTA. Please alert your supervisor that you may have to take time off for emergency duty. An employee must give advance notice, when possible, and no later than the end of the first day of leave when the need for leave is an

emergency.

VII.D. Personal Leave

All regular employees may request a personal leave of absence without pay by submitting the Request for Leave of Absence and the Leave of Absence Guidelines as far in advance as possible. The request will be reviewed on a case-by-case basis by the People Team. The decision to approve or disapprove is based on the applicable law, circumstances, length of time requested, employee's job performance and attendance record, reasons for the leave, effect the employee's absence will have on the work in the department, and the expectation that the employee will return to work when the leave expires. Employees on unpaid leaves will be reinstated, if possible, upon return from such approved leaves. While IOTA will make reasonable efforts to find a suitable available position, such position cannot be guaranteed. If a position becomes available, it may be different in terms of job duties and compensation from the position vacated at the start of the leave. Temporary and seasonal employees do not qualify for a personal leave.

If disabled (self), employees may apply for Short Term Disability and/or the applicable state benefits. In addition, employees have the choice of using existing PTO or sick leave for a leave under this policy. If no such leave is available, leave under this policy will be unpaid. During the time that an employee is on a personal leave of absence, the employee is not eligible to accrue PTO. Personal leaves of absence may not exceed 30 days, unless otherwise approved by IOTA and allowable under applicable law. Employees on a personal leave of absence for one month or less will continue to be enrolled in eligible IOTA health and welfare benefits plans subject to all employee contributions per IOTA's arrears policy. Employees on an approved personal leave longer than one month will have the option to convert to COBRA at their own expense (full premium plus an administrative fee) or elect an insurance policy independent of IOTA. Unemployment insurance benefits cannot be collected while on a personal leave of absence.

VII.E. Short Term and Long Term Disability Plans

All full-time employees are eligible for up to two (2) tiers of disability coverage provided by IOTA through Lincoln Financial.

1. IOTA's Short Term Disability Program – IOTA's Short Term Disability plan provides coverage beginning the 8th day (7-day Elimination Period), subject to a state mandated waiting period, and continues through the 90th day of a disability with doctor certification. Through a combination of state disability insurance payments (where applicable) and IOTA's insurance carrier's payments, the employee will receive 60% of pre-disability earnings to a maximum of $1,500 per week.
2. IOTA's Long Term Disability Program – IOTA's Long Term Disability plan provides coverage beginning on the 91st day of a disability with doctor certification. The employee will receive 60% of pre-disability earnings to a maximum of $10,000 per month. Coverage will continue for the length of the maximum benefit period as defined by IOTA's insurance carrier.

IOTA's People Team must be notified of the need for a leave of absence due to a medical condition. Before any payments will be made to the employee under this plan, a certificate of disability from their health care provider certifying the disability must be provided to the disability insurance carrier. The employee may be required to provide periodic updates of their status, such as the expected date of, and intent to, return. During the leave, the employee may be asked for additional information certifying the need for the leave within the limits of applicable law. Prior to returning to work, the employee must provide IOTA's People Team with a written release to return to work from the health care provider who is treating the employee.

This Disability Policy is not intended to supersede, change or modify an employee's eligibility for a protected leave of absence under applicable law, including FMLA. If approved, disability benefits run concurrently with any protected leave of absence under applicable law, including FMLA, and any applicable state pregnancy/parental leave laws.

VIII. OTHER EMPLOYMENT POLICIES AND PRACTICES

VIII.A. Safety and Emergency Preparedness

IOTA is committed to providing a workplace for all employees that is safe, healthy and pleasant. In order to provide such an environment, employees should familiarize themselves with all of the following safety policies. Failure to follow any of the safety policies may result in discipline, up to and including termination of employment.

Workplace Security

It is critically important that employees follow security procedures established at each work location for the protection of all employees and stakeholders, and the facility and the assets contained in that facility. The following are a set of important security principles.

- Employees who are issued keys, access cards, and/or gate clickers ("Access Items") should maintain those items in a safe and secure place and should not allow others to borrow those items. If an item has been misplaced or stolen, employees must report those items missing to their immediate supervisor within twenty-four (24) hours and may be responsible for the cost of the replacement. When an employee leaves IOTA, Access Items must be returned to their immediate supervisor within twenty-four (24) hours or as soon as practicable thereafter.
- Employees who are issued security codes to access facilities on off-hours must not share their code with anyone else.
- Any employee who believes they may be the last to leave the premises for the day should make sure all external entrances and windows are secured and properly locked.
- Employees who would like to have someone visit a IOTA work location should follow the visitor procedures for that location. All locations should have procedures requiring visitors to sign in and out.
- Employees should secure any valuable items (e.g., computers, LCD projectors) at the end of each day in a locked desk, cabinet, or closet.
- Employees should contact their location's security or their supervisor immediately if they observe any suspicious activity, including, but not limited to unidentified visitors, persons loitering, or other potential security risks.
- Employees are discouraged from bringing any personal property onto a IOTA facility, unless authorized pursuant to a duly executed agreement. Except as noted directly below, IOTA is not responsible for any lost, damaged, or stolen personal property brought onto a IOTA site. IOTA is also not responsible for any damages resulting from any use of unauthorized personal property while on a IOTA facility or within the scope of employment.
- On a case-by-case basis and as determined by IOTA's Chief Financial Officer or designee, IOTA may provide reimbursement or partial reimbursement to an employee for personal property that is stolen or damaged while at a worksite or work-related activity by means of no negligence by the employee. Such personal property must be reasonably foreseeable to be present with the employee on a worksite or work-related activity (e.g., personal cell phone, technology for classroom instruction authorized in advance by an immediate supervisor). Further, the employee shall bear the burden to show that the personal property was in working order prior to the theft or damage, and that the theft or damage occurred through no negligence of the employee.

- If an item of IOTA property has been misplaced or stolen, employees must report such items to their immediate supervisor within one (1) business day of learning of the misplacement or theft, and the employee may be responsible for the cost of the replacement (see the Technology Policy for additional information).

Workplace Facilities

Respecting IOTA facilities is important in creating a pleasant place to work. All employees are asked to do their fair share in keeping work areas, offices, bathrooms and common areas neat and attractive. Below is a set of important principles related to facilities:

- Employees consuming food or beverages in personal work areas or common areas should dispose of the related trash in a timely manner.
- Hazards, such as wet or slippery floors, leaks, plumbing problems, exposed wiring, or anything else that may promote an unsafe condition should be reported to the designated facilities liaison at the site or to the employee's immediate supervisor immediately.
- Employees should ensure paths of travel and doorways are clear from any blockage and no electrical or other cords are used in a manner in which they would create a tripping or other hazard.
- Employees should alert their immediate supervisor, school administration, or building maintenance immediately upon discovering any open or broken building entrances/exits, including, but not limited to, fences, doors, and windows.
- Employees whose job requires the use of hazardous materials and/or equipment may be required to complete annual training to ensure full knowledge of safety standards.
- Employees shall not alter any portion of a IOTA facility, (e.g. painting of walls, doors), without appropriate approval by their immediate supervisor and IOTA's Chief Financial Officer or equivalent position.
- Employees shall not bring any personal furniture items, such as refrigerators, space heaters, couches, and other furniture or appliances, without prior approval by their immediate supervisor.

Bloodborne Pathogens

All IOTA employees are required to complete the bloodborne pathogens training within 6 weeks of hire and annually within the first 6 weeks of the new school year.

Bloodborne pathogens are microorganisms (e.g., viruses) transmitted through blood, or other potentially infectious material (such as certain bodily fluids like vomit or feces, or tissues).

In the event of an injury resulting in the release of blood or other body fluids that could contain pathogens (e.g., HIV, HBV), the first step is to treat the injured party. Employees should familiarize themselves with their location's first response team for this matter.

Spilled blood or body fluids should not be cleaned up without the appropriate protective equipment and materials specifically designated for such fluids. In the case in which spilled body fluids need clean-up, this procedure must be followed by all IOTA employees, as follows:

1. Inform the Principal, Assistant Principal, or supervisor on duty. The informed supervisory individual should be aware of the individual(s) doing the actual clean-up and the purpose of the clean-up.
2. Clean up the spilled blood or body fluids, as follows:
    a) Put on protective gloves (latex, vinyl or other leak-proof material).
    b) Spread the absorbent material (use paper towels when possible) on the spilled blood or body fluids, or use the emergency materials located in the school's medical supply cabinet.
    c) Neutralize the potential pathogens with a 10% bleach-with-water solution or use the solution

provided by the trained custodial staff. Cover the spill for fifteen (15) minutes.
d) Place all potentially contaminated materials in a leak-proof plastic bag.
e) Sweep/mop-up any additional neutralized/absorbed fluids and place in the leak-proof plastic bag.
f) Clean sweep/mop materials with hot, soapy water.
g) Remove gloves from inside-out and place in the bag.
h) Secure the bag, place a biohazard sticker on it and discard it properly. i) Wash hands thoroughly in hot, soapy water.

3. After all activity is completed and checked by the supervisory individual, the supervisor should complete an incident report.

Failure to complete the training by the due date may result in being placed on an unpaid leave of absence.

Emergency Preparedness

IOTA employees shall follow all applicable emergency preparedness plan(s) and each IOTA location shall conduct safety drills as required by law. Employees shall familiarize themselves with the appropriate plans, including, but not limited to:

- Emergency Communication Codes;
- Evacuation routes and procedures;
- Lock down codes and procedures;
- Location of emergency supplies; and
- Locations of alarms and fire extinguishers, and procedures for using them if the need should arise

Infectious Disease Outbreak Policy

IOTA will take proactive steps to protect all employees in the event of an infectious disease outbreak. It is the goal of IOTA during any such time period to strive to operate effectively and ensure that all essential services are continuously provided and that employees are safe within the workplace.

IOTA will ensure a clean workplace, including the regular cleaning of objects and areas that are frequently used. We ask all employees to cooperate in taking steps to reduce the transmission of infectious disease in the workplace. The best strategy remains frequent hand washing with warm, soapy water; covering your mouth whenever you sneeze or cough; and discarding used tissues in wastebaskets.

Unless otherwise notified, our normal attendance and leave policies will remain in place. Individuals who believe they may face particular challenges reporting to work during an infectious disease outbreak should take steps to develop any necessary contingency plans and consult with your supervisor and/or the People Team.

All business travel during an infectious disease outbreak may be suspended.

IOTA may temporarily suspend worksite attendance and utilize telecommuting as an alternative during an infectious disease outbreak. If attendance in the worksite is continued, it is critical that employees do not report to work while they are ill and/or experiencing symptoms such as fever, cough, sore throat, runny or stuffy nose, body aches, headache, chills and fatigue. The Center for Disease Control and Prevention should be referenced for their health guidelines during an infectious disease outbreak. Employees who report to work ill will be sent home in accordance with these health guidelines.

If you are out sick or show symptoms of being ill, it may become necessary to request information from you and/or your healthcare provider. In general, we would request medical information to confirm your need to be

absent, to show whether and how an absence relates to the infection, and to know that it is appropriate for you to return to work. As always, we expect and appreciate your cooperation if and when medical information is sought. Our policy is to treat any medical information as a confidential medical record. Any disclosure of medical information is in limited circumstances with supervisors, managers, first aid and safety personnel, and government officials as required by law.

In the event of an infectious disease outbreak, IOTA may implement social distancing guidelines to minimize the spread of the disease among the staff. These guidelines may include:

- Avoid meeting people face-to-face. Employees are encouraged to use the telephone, online conferencing, e-mail or instant messaging to conduct business as much as possible, even when participants are in the same building.
- If a face-to-face meeting is unavoidable, minimize the meeting time, choose a large meeting room and sit at least one yard from each other if possible; avoid person-to-person contact such as shaking hands.
- Avoid any unnecessary travel and cancel or postpone nonessential meetings, gatherings, workshops and training sessions.
- Do not congregate in work rooms, pantries, copier rooms or other areas where people socialize.
- Bring lunch and eat at your desk or away from others (avoid lunchrooms and crowded restaurants).
- Encourage members and others to request information and orders via phone and email in order to minimize person-to-person contact. Have the orders, materials and information ready for fast pick-up or delivery.

Workers' Compensation

Workers' Compensation is designed to ensure that employees who are injured, become ill, or are disabled on the job are provided with needed medical care and wage-loss protection. Employees with a work-related injury must immediately notify (within twenty-four hours of the incident) their immediate supervisor and IOTA's People Team (peopleteam@iotaschools.org or 901-657-4682). A report should be made regardless of whether an employee believes treatment may or may not be needed.

Employees may not qualify to see their personal physician under IOTA's Workers' Compensation insurance.

Employees should work with IOTA's People Team to follow appropriate reporting processes and determine which doctors qualify prior to seeing a doctor. However, in case of an emergency, employees should call 911 or go to the nearest hospital emergency room for treatment.

Time off for the purpose of a work related injury or illness, including treatment, will be considered time off under the FMLA and any other applicable federal or state mandated leaves. While they engage in the Workers' Compensation process, in accordance with law and the guidelines provided by the People Team, employees may have the ability to use accrued sick leave or PTO.

IOTA has a legal obligation to notify the insurance company of any concerns of false or fraudulent claims.

Refer to the Worker's Compensation Flow Chart on Helpdesk for step by step instructions.

Driver Safety Rules

All employees driving during the course of conducting business on behalf of IOTA shall adhere to the following Driver Safety Rules. Failure to adhere to these rules may be cause for discipline, up to and including termination of employment.

- Driving on company business while under the influence of intoxicants which could impair driving

ability is forbidden.

- Cell phone use while driving should be kept to a minimum and in accordance with applicable law. Drivers need to be aware when cell phone use is creating a distraction from safe driving and adjust their usage, accordingly, including pulling off the road to continue/finish the conversation if needed. Whenever possible, Drivers should complete calls while the vehicle is parked and/or use the phone in a "hands free" mode via a headset or speaker. While driving, attention to the road and safety should always take precedence over conducting business over the phone.
- No driver shall operate a vehicle when their ability to do so safely has been impaired by, including but not limited to illness, fatigue, injury, or prescription medication.
- All drivers and passengers operating or riding in a vehicle while on IOTA business must wear seat belts, even if airbags are available.
- Head lights shall be used 2 hours before sunset and until 2 hours after sunrise, or during inclement weather or at any time when a distance of 500 feet ahead of the vehicle cannot be clearly seen.
- All IOTA employee drivers shall maintain a current and valid license and proof of insurance. License number and attestation to proof of insurance will be required. In the event of a change (suspension, insurance lapse, etc.), IOTA employees must notify their supervisor and the People Team immediately and find an alternative method of transportation as necessary.
- All State and Local laws must be obeyed.

VIII.B. Technology Policies

Acceptable Use Policy

Technology is an integral part of classroom instruction, school operations, and organizational efficiency. IOTA aims to provide the tools and infrastructure for its employees to leverage technology efficiently and to provide the best service possible to IOTA's stakeholders.

This acceptable use policy lays out IOTA's guidelines for the following aspects of technology use:

- Use of IOTA's Network
- Internet Safety, Content Filtering & Monitoring
- Organizational Data & Privacy
- Electronic Communication
- Social Media
- Mobile Phones
- Asset Management

For specific questions, contact IOTA's Senior Manager of IT and Networks.

Use of IOTA's Network

The IOTA network is the backbone of connectivity in all regions. This includes WAN, LAN, wireless, Internet, VOIP, IP speakers/clocks, IP security cameras, and IOTA's core applications, including PowerSchool, Big Query, and other hosted systems.

Use of IOTA's network should be limited to professional activities only and take into account shared use of this network among all IOTA regions. IOTA reserves the right to monitor all communications and network usage for improper use. Examples of improper use include:

- Accessing other users' files or accounts, including email.
- Using IOTA's applications & data systems to promote unethical practices or any activity prohibited by law.
- Transmitting material via IOTA's applications & data systems that is threatening, obscene,
- disruptive or sexually explicit, or that could be construed as libel, slander, threats of bodily harm,

or harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age, disability, religion, or political beliefs.
- Downloading and/or using copyrighted material without the author's permission.
- Vandalism or hacking of any applications & data systems. This includes uploading, downloading, or creating computer viruses and/or any malicious attempt to harm or destroy district equipment or materials or the data of any other user.

Internet Safety, Content Filtering, & Monitoring

IOTA provides content filtering based on the following criteria:

- Content poses a risk to staff and student safety (e.g., Facebook, X, Instagram, Snapchat).
- Content poses a risk to the integrity of all network and IT systems (e.g., file sharing, phishing).
- Content violates Children's Internet Protection Act (CIPA), which dictates that Internet access to minors must be filtered from content that is inappropriate, unauthorized, unlawful, and/or harmful.

In the event that an IOTA employee wishes to have a specific website or application reviewed, he/she should follow the steps below:

- Document the URL (e.g., www.website.com), the type of content on the website, and why he/she needs access to that particular website.
- Present this request to their school site administrator (Principal or Assistant Principal) or immediate supervisor.
- Administrators/Supervisors will review the request and provide feedback. When complete, the supervisor may submit to a ticket via Helpdesk.
- The IOTA's IT Department will review the request and determine the risk associated with the request and the effect of the request on other schools in the region.
- When complete, the IT Department will notify all participating parties of the decision. Appropriate changes will be instituted if changes are deemed applicable.

Organizational Data & Privacy

IOTA takes seriously the task of ensuring the security of its data systems and applications. All IOTA enterprise systems, including those hosted internally and externally, are encoded and inaccessible without IOTA-provided access. Access can only be provided to IOTA employees and, when applicable, third- party vendors providing services to IOTA.

Employees and students should be aware that all content and communications over IOTA-affiliated electronic networks, including email, phones, and data systems, are not private. IOTA reserves the right to access employee and student accounts and information via multiple systems and methods including, but not limited to:

- Gmail (e-mail)
- Google Apps for Education & Google Drive
- PowerSchool
- Big Query
- Scholastic
- IO Assessment (formerly known as EADMS)
- Illuminate
- Grow
- Employee & student computers & devices
- Employee & student files

Employees who violate IOTA's organizational data security guidelines will be subject to disciplinary action, revocation of the user account, and legal action as appropriate. Violations include:

- Sharing personal login information to IOTA applications & data systems.
- Accessing other users' personal files or accounts, including email.
- Additional violations as stated in the *Use of IOTA's Network* section. Violations of these policies should be reported to IOTA's IT Department immediately.

Password and Authentication Requirements

Multi-Factor Authentication (MFA)

IOTA has implemented MFA for its employees to prevent unauthorized access to individual accounts as well as any VPN access to the IOTA network. MFA is a security process that requires employees to provide two different authentication factors to verify their identity before accessing their IOTA account. MFA adds a layer of security designed to mitigate damages associated with unauthorized use of IOTA resources and as such is a vital component of IOTA's overall risk management strategy. Therefore, all IOTA employees are required to engage in one additional authentication step beyond the normal login process.

IOTA employees are obligated to promptly report to the IT Department any instance where their login credentials may have been compromised. Any user's access to accounts will be disabled immediately if any suspicious activity with their account is observed. Service will remain disabled until the issue has been identified and resolved. Any IOTA personnel found to have intentionally violated this policy or any part of IOTA's technology policies will be subject to the loss of account privileges.

Password Use Rules

- Never send passwords through email or in other forms of electronic communication without encryption.
- Never write passwords down.
- Never share your passwords with others including IT.
- Never reveal your password over the telephone.
- Never hint at the format of your password.
- Never reveal or hint at your password on a form on the internet.

Password Protection

1. Never use your corporate or network password on an account over the internet which does not have a secure login where the web browser address starts with https:// rather than http://
2. Report any suspicion of your password being compromised to the information technology department.
3. If anyone asks for your password= decline.
4. Don't use common acronyms as part of your password.
5. Don't use common words or reverse spelling of words in part of your password.
6. Don't use names of people or places as part of your password.
7. Don't use part of your login name in your password.
8. Don't use parts of numbers easily remembered such as phone numbers, social security numbers, or street addresses.
9. Don't use word or number patterns for parts of passwords like abcdefg, 123456, 654321, or zzyyxxww.
10. Change your passwords immediately from the default password initially assigned.
11. Be careful about letting someone see you type your password.
12. Do not use the same password for organizational accounts that you use for external accounts such as external email accounts, passwords for ISP accounts, and other internet web site accounts.
13. Be aware that passwords stored on handheld devices and computers unencrypted are very

vulnerable and are easily compromised. Even passwords stored in a reversible encrypted format can be cracked.

Student Usernames and Passwords

Student usernames and passwords are set by the district's IT and IS staff. Student usernames are set to their first initial from their first name + first 13 letters of their last name *until* space/punctuation + student ID

Example for Jon Smith (student ID 12345) would be "jsmith12345" and Elver Sandoval-Bustamante (student ID 33257) would be esandoval33257.

Students can change their passwords independently for certain systems. For those that do not support self-service password resets, they should notify their teacher so the teacher can contact IOTA's technology helpdesk to request a password change.

Electronic Communication

IOTA may provide its employees with access to electronic communication accounts (e.g., e-mail, text messages). IOTA will use technology protection measures to block or filter, to the extent practicable, access of visual depictions that are obscene, pornographic, harmful to minors, or otherwise inappropriate over IOTA's network. IOTA may monitor users' online activities and to access, review, copy, store, or delete any electronic communication or files, and disclose them to others as it deems necessary (consistent with FERPA, the Health Insurance Portability and Accountability Act of 1996, or other applicable law). Users have no reasonable expectation of privacy, during or outside of work hours, regarding their use of IOTA technology, including, but not limited to, any electronic communication. System security features, including passwords and delete functions, do not neutralize IOTA's ability to access data at any time. Employees must be aware that the possibility of such access always exists.

All IOTA employees must use IOTA electronic communication for ethical, professional communication purposes, adhering to the following:

- Access to, and use of, IOTA electronic communication accounts is limited to conducting IOTA business and educational activities.
- Personal electronic communication accounts should not be used for communicating with students and/or parents/guardians.
- The use of the IOTA electronic communication accounts is permitted outside of work hours by exempt employees so long as such use is consistent with all IOTA policies.
- Communication by electronic means must reflect professional standards at all times.
- When any e-mail correspondence with students, parents, and/or guardians has the potential to escalate, the e-mail communication should immediately be discontinued. The staff member should contact the school administrator for next steps. (For additional information regarding e-mail communication with students, please refer to Section IV.C., "Professional Boundaries: Staff/Student Interaction Policy", of this Employee Handbook)
- IOTA's email accounts may not be used for political or personal gain.
- IOTA's email accounts may not be used for attempting or successfully sending anonymous messages.
- IOTA staff members may not delete, modify, or forge other users' names, emails, files, or data.
- Employees should not use personal devices or email accounts for IOTA-related communications.
    - Such communications should only take place using IOTA-issued devices and via the employee's
    - IOTA email account.

When any employee becomes aware of another employee having violated IOTA's Code of Conduct by means of electronic communication, the following steps apply:

- If the observed behavior appears minor, they may speak to this employee or report the matter to an appropriate supervisor in a timely manner; or
- If the observed behavior appears significant, they must report the matter to an appropriate supervisor as soon as practicable.

A supervisor receiving the report shall keep the matter as confidential as possible under the circumstances. It is the duty of the supervisor receiving the report to ensure that the matter is investigated and resolved to the extent possible under the circumstances.

Social Media

Individual Use

Social media, including applications such as Facebook, X, Instagram, and Snapchat, are not accessible while on the IOTA network. Employees may request access from IOTA's IT Department to specific applications based on their job description and responsibilities. IOTA employees are encouraged to limit their use of these types of applications, including use on personal devices and connections, during work hours, except in cases specific to one's job responsibilities.

IOTA employees should be mindful that all information posted to or uploaded to the Internet is ultimately accessible to users around the world. To avoid jeopardizing their professional effectiveness, employees are encouraged to familiarize themselves with the privacy policies, settings, and protections on any social media they choose to use. Employees should also be aware that information posted online, despite privacy protections, is often easily accessible and may be seen by students, parents, IOTA administration, and other IOTA stakeholders.

Educational Use

IOTA recognizes that social media may have educational value to further IOTA's mission and values, support student learning and staff professional development, and enhance communication with students, parents/guardians, staff, and community members.

Definitions

"Social media" means an online platform for collaboration, interaction, and active participation (e.g., sites for social networking, media sharing, blogs, microblogs, wikis, and virtual worlds).

"Social networks" are online spaces that allow users to create customized profiles and form connections with other users based on shared characteristics and interests (e.g., Instagram, Facebook, X, LinkedIn).

"Media sharing" are online spaces that allow users to post and share videos, audio files, and/or photos, which may be searchable (e.g., Instagram, YouTube, Flickr, Picasa, Shutterfly).

"Blogs" are online logs or journals in which authors and users can post textual, audio, or video content (e.g., BlogSpot).

"Microblogs" are online spaces that allow users to post short blog entries (e.g., X, Facebook, Foursquare).
"Wikis" are online resources or documents edited collaboratively by a community of users with varying levels of editorial control by the website publisher (e.g., Wikipedia).

"Virtual worlds" are online or software-based platforms that allow users to create avatars (i.e., a graphical

image that represents a person) to meet, socialize, and transact with other users.

Social Media Approval Process

Any IOTA teacher, staff member, coach, or volunteer who seeks to establish social media for IOTA- related purposes must submit a written request to the Chief of Staff or designee for approval. The request must include:

1. The online tools the requestor desires to use;
2. The social media platform's purpose;
3. How the platform will comply with this policy; and
4. The name of a proposed individual who will be responsible for monitoring the social media platforms content.
5. Access to management and oversight of the accounts in question

Approval of the proposed social media platform shall only be granted upon written confirmation from the Chief of Staff or designee, who must designate the individual responsible for monitoring the content posted to the social media account.

A social media account that is created by a parent-teacher organization, a booster club, or other IOTA-connected organization, or a student's or an employee's personal site, is not considered to be a IOTA- approved social media platform. Employees should not create social media accounts that use IOTA's (or school's) brand, either in explicit or implicit reference (e.g., "IOTASchoolsGroup", "IOTACounseling", and IOTA- Pencils).

Guidelines

An IOTA-approved social media platform shall be used only for its stated purpose(s) and in a manner consistent with this policy. An IOTA-approved social media platform does not create a limited public forum or otherwise guarantee an individual's right to free speech.

All IOTA-approved social media platforms shall be regularly monitored by IOTA designees, IOTA 's Information Technology Department, and IOTA's Chief of Staff. Examples of posts that may be removed include, but not limited to, posts that violate IOTA's policy or content guidelines, posts that violate laws against discrimination or harassment, or posts that are unrelated to the purpose of the particular social media platform. To this end, users must be informed of the social media platform's purpose and the limited nature of any potential discussion.

Each IOTA-approved social media platform shall prominently display:

- The purpose, along with a statement that users are expected to use the platform only for those intended purposes.
- A statement that the site is regularly monitored and that any inappropriate post will be promptly removed. Inappropriate posts include those that:
    - Are obscene, libelous, or so incite students to create a clear and present danger of the commission of unlawful acts on IOTA premises, violation of IOTA policy, or substantial disruption of IOTA's operations.
    - Are not related to the stated purpose of the site, including, but not limited to, comments of a commercial nature, political activity, and comments that constitute discrimination or harassment.
- Protocols for users include, but are not limited to, having no expectation of privacy, and communicating in a respectful, courteous, and professional manner.
- A statement that users are personally responsible for the content of their posts and that IOTA or its schools are not responsible for the content of external online platforms.

- A disclaimer that the views and comments expressed on the site are those of the users and do not necessarily reflect the views of IOTA or its schools.
- A disclaimer that any user's reference to a specific commercial product or service does not imply endorsement or recommendation of that product or service by IOTA or its schools.
- The individual(s) to contact regarding violation of IOTA policies or guidelines regarding the use of IOTA-approved social media platforms.

IOTA staff and students who post inappropriate or prohibited content on IOTA-approved social media platforms may be subject to cancellation of user privileges, and discipline in accordance with IOTA policy.

IOTA employees who participate in IOTA-approved social media platforms shall adhere to all applicable IOTA policies, including, but not limited to, professional standards related to interactions with students.

When appropriate, employees using IOTA-approved social media platforms shall identify themselves by name and IOTA title/position, and include a disclaimer stating that the views and opinions expressed in their post are theirs alone and do not necessarily represent those of IOTA or its schools.

Note: Nothing in this policy is meant to, nor should it be interpreted to, in any way limit employee rights under any applicable law to engage in protected concerted activities with other employees to improve terms and conditions of employment, such as wages and benefits.

Content as a Public Record: Information posted on IOTA-approved social media platforms may be considered a public record pursuant to the Tennessee Open Records Act (T.C.A. § 10-7-501 et seq.).

Use of Copyrighted Materials: Users of IOTA-approved social media platforms must comply with all applicable laws. In compliance with federal copyright laws, IOTA and its staff and students may make fair use of materials for instructional purposes so long as they are not likely to deprive a publisher or an author of income. Users should give credit when due and not plagiarize materials. Hyperlinking to outside sources is recommended. When hyperlinking to other online resources, the user shall ensure that the linked content is consistent with this policy.

Photographs taken by professional photographers cannot be scanned or used online without the photographer's express written permission.

Privacy: Social media sites and/or any other online platforms shall not be used to transmit confidential information about students, staff, or IOTA operations. Employees posting material to social media platforms should always abide by the terms of use of those platforms and note particularly that users under 13 years of age are typically not permitted.

IOTA policy contained in each school's Student Policy Manual pertaining to the posting of photographs of students and the privacy of telephone numbers, home addresses, and e-mail addresses shall also apply to IOTA-approved social media platforms.

Mobile Phones

IOTA may provide mobile phones to a limited number of employees during the term of their employment at IOTA. These phones are provided to allow employees to efficiently conduct business and to allow employees to

be more accessible to parents, colleagues, and community members. IOTA-issued mobile phones are not intended for personal use. Calls, texts, and use of data not related directly to IOTA or school business are strictly prohibited.

Terms of Use:

- Each mobile phone is the property of IOTA and is issued to IOTA employees for work-related business only.
- Employees are responsible for reimbursing IOTA for any charges related to any non-business calls above and beyond the employee's service plan.
- IOTA reserves the right to issue, revoke, or modify usage of mobile phones for employees.
- Each employee issued an IOTA mobile phone is responsible for the safekeeping of the phone during their term of employment. IOTA employees are expected to treat and safeguard the phone like any other personal belonging.
- By accepting a mobile phone, an employee's phone records may be viewed by IOTA staff, including, but not limited to IOTA's IT Department, IOTA school site administrators, and other office personnel.
- IOTA will pay for all approved usage (including data services and text messaging) and applicable taxes and service charges, based on each employee's service plan.
- Employees traveling internationally on approved trips on behalf of IOTA must request international service at least one (1) week in advance of travel from the IT Department.
- International trips not in direct service to IOTA will not be reimbursed/financed by IOTA. It is the responsibility of the traveling employee to organize appropriate coverage while they are out of the office.
- Employees are responsible for reimbursing IOTA for damage and/or abuse of their mobile phone for an amount up to the full retail cost of the mobile phone.
- Examples of *acceptable* use of IOTA issued mobile phones include:
- Placing or accepting calls to/from parents, administrators, or other IOTA employees:
- Sending or receiving texts to/from other parents, administrators, or other IOTA employees.
- Using data plans to access IOTA email or online resources related to IOTA.
- Accessing IOTA voicemail.
- Examples of *unacceptable* use of IOTA issued mobile phones include:
- Calling or texting non-school or non-IOTA employees.
- Calling 976, 900 or other fee-based phone services.
- Calling 411 or directory assistance services.
- Charging or billing other services to your cell phone account.
- Using the data plan to access content unrelated to IOTA.
- Using the data plan to access personal email unrelated to IOTA.

Asset Management

The purpose of the asset management policy is to ensure that all assets are secure and properly secured, maintained, and used. Use of IOTA technology is a privilege. This policy applies to all IOTA employees and any other personnel granted access to IOTA's technology assets.

Securing Assets

IOTA employees should, at all times, be aware of the threat of theft and take all necessary steps to safeguard their assets. Employees who demonstrate negligence are responsible for reimbursing IOTA for the loss or damage of any IOTA asset put under their supervision for an amount up to the full retail cost of the asset. Types of negligence include:

- Leaving assets in one's vehicle overnight.
- Leaving assets unattended in a hotel room while traveling.

- Leaving assets unattended in a public space, including airports & restaurants.
- Leaving laptops or device carts unattended or unsecured.
- Not reporting stolen equipment to one's immediate supervisor, school site administrator, and/or IOTA's IT Department.
- Repeated loss of assets, even if accidental.

When an Asset Goes Missing
When an IOTA-issued asset goes missing, the employee should:

- Immediately contact their immediate supervisor or school site administrator.
- Immediately contact IOTA's IT Department.
- If advised, file a police report at their school site or central office.
- Submit the police report within five days of the incident to IOTA's IT Department.

Depending on the level of negligence, the employee may have their privileges revoked.

Damage & Abuse of Assets
IOTA aims to sustain the life of its technology assets, including those used by staff & students, as long as possible. IOTA employees are expected to treat and safeguard this technology like any other personal belonging. As technology is frequently transferred from one employee to another, employees should refrain from personalizing any technology (e.g., placing stickers on a laptop computer) so that technology can be repurposed as needed.

As noted previously, employees who demonstrate gross negligence are responsible for reimbursing IOTA for an amount up to the full retail cost of the asset. Types of gross negligence include:

- Intentionally damaging IOTA's assets.
- Allowing someone else to intentionally damage IOTA's assets.
- Repeated damage to IOTA's assets, even if accidental.

VIII.C. Employment of Relatives

Relatives of employees may be eligible for employment with IOTA only if the individuals involved are qualified, do not work in a direct supervisory relationship, and are not in job positions in which a conflict of interest could arise. Relatives of IOTA employees are subject to the same procedures and requirements as any other job applicant. IOTA employees may not interview any relative seeking to join IOTA, nor may that employee influence the decision to hire or not hire any relative who is a job applicant. IOTA defines "relatives" as spouses, registered domestic partners, children, siblings, parents, in-laws, and step- relatives.

Workplace Relationships
Consensual relationships in the workplace are discouraged. Consensual relationships between supervisors and employees and between faculty or staff and parents or students are potentially exploitative and must be avoided. They raise serious concerns about the validity of the consent, conflicts of interest, and unfair treatment of others. Moreover, consensual relationships in the workplace can lead to problems with morale, decreased productivity and increased liability. IOTA has a strong policy against sexual harassment and is concerned that consensual relationships might potentially violate the policy. IOTA aims to prevent sexual harassment from occurring in the workplace. To help prevent sexual harassment, employees who enter into consensual relationships should notify administration regarding the relationship, as well as review the sexual harassment policy. Moreover, employees are expected to abide by the sexual harassment policy, behave professionally at work, and not let the relationship affect their work or the workplace.

Employees involved in consensual relationships in IOTA's workplace are prohibited from evaluating the work performance of others with whom they have a relationship, or from making hiring, salary, or similar decisions which may impact such persons.

Violations of this policy may result in disciplinary action, up to and including termination.

The following guidelines have been developed to provide IOTA employees with some examples of how consensual relationships in the workplace will be treated:

- Employees who allow personal relationships with co-workers to affect the working environment may be subject to disciplinary action, which may include counseling for minor problems. Failure to change behaviors and maintain expected work responsibilities is viewed as a serious disciplinary matter.
- During non-working time, such as lunches, breaks and before and after work periods, employees are not prohibited from having appropriate personal conversations in non-work areas as long as their conversations and behaviors could in no way be perceived as offensive or uncomfortable to a person.
- Supervisors, managers, executives or anyone else in sensitive or influential positions must disclose the existence of any relationship with another co-worker that has progressed beyond a platonic friendship. Disclosure may be made to the immediate supervisor or IOTA's People Team. This disclosure will enable the organization to determine whether any conflict of interest exists because of the relative positions of the individuals involved.
- Where problems or potential risks are identified the organization will work with the parties involved to consider options for resolving the conflict. The initial solution will be to make sure that the parties involved no longer work together on matters where one is able to influence the other or take action for the other. Matters such as hiring, firing, promotions, performance management, compensation decisions, financial transactions, etc. are examples of situations that may require reallocation of duties to avoid any actual or perceived reward or disadvantage.
- In some cases more extreme measures may be necessary such as transfer to other school sites, positions or departments. Refusal of reasonable alternative positions, if available, will be deemed a voluntary resignation.
- Continued failure to work with the organization to resolve such a situation in a mutually agreeable manner may be ultimately deemed insubordination; and therefore, serve as a basis for immediate release.
- The provisions of this policy apply regardless of the sexual orientations of the parties involved.
- Where doubts exist as to the specific meaning of the terms used above, employees should make judgments on the basis of the overall spirit and intent of this policy.
- Any employee who feels they have been disadvantaged as a result of this policy, or who believes this policy is not being adhered to, should make their feelings known to IOTA's People Team.

VIII.D. Personnel References and Recommendations

IOTA employees may receive requests to provide letters of recommendation, verbal references, and/or verifications of employment ("VOE") from outside organizations, or current/former colleagues. This Personnel References and Recommendations policy is intended to protect IOTA and the individual author from liability.

***Letters of Recommendation*:** A letter of recommendation may be placed on IOTA letterhead or made on IOTA's behalf only if written by an IOTA Assistant Principal, Principal, Executive Director (or designee), or an immediate supervisor of the requesting individual. Any such letter of recommendation may only be written by an IOTA employee familiar with the requesting individual's work performance and, if applicable, separation from employment with IOTA. The letter of recommendation must be written honestly and statements

regarding the individual's work performance must be supported by demonstrable evidence. Statements regarding an individual's character or other personal traits cannot be exaggerated or misleading. Letters of recommendation that do not meet the guidelines in this policy may not be placed on IOTA letterhead, or associated, or given the appearance of being associated with IOTA in any manner.

Employees are not required to write letters of recommendation when requested. If a recommendation letter will not be written, the requesting individual should be informed in a timely manner.

***Verbal References*:** Responses to requests for verbal references (e.g., phone call) from outside organizations or current/former colleagues, such responses shall only be provided by an IOTA Assistant Principal, Principal, Executive Director (or designee), or an immediate supervisor of the requesting individual. The person providing the response must be familiar with the requesting individual's work performance and, if applicable, separation from employment with IOTA. Any such responses must be provided honestly and statements regarding the individual's work performance must be supported by demonstrable evidence. Statements regarding an individual's character or other personal traits cannot be exaggerated or misleading.

Employees are not required to provide responses to requests for verbal references when requested.

Verifications of Employment: IOTA's People Team Department handles all requests for VOE. If an employee receives a request to provide a VOE, the employee should contact IOTA's People Team without unnecessary delay (peopleteam@iotaschools.org). IOTA's People Team can verify current employment and provide an employee's position and start date over the phone.

VIII.E. Employee Records

The information in an IOTA employee's personnel file is maintained as both a convenient resource for the collection of employee information and to comply with applicable law. An employee's personnel file is always confidential, unless otherwise required by law, and must be kept current.

An employee may request a copy of their personnel file from IOTA's People Team with a minimum of 72 hours advance notice.

Each employee must update their information via ADP Workforce Now, and provide IOTA's People Team with supporting legal documentation (as applicable), when any of the following takes place:

- Name change because of marriage, divorce or legal name change.
- New address and/or telephone number.
- Change of name of person to contact in the event of an emergency.
- Change in number of dependents because of marriage, divorce, birth or adoption.
- Change of beneficiary.

All requests for personnel record information are to be directed to and handled by the IOTA People Team. To avoid delays, especially in medical emergencies, it is important that the emergency contact information be kept current.

IOTA will take appropriate steps to keep employee personnel records confidential. There are certain times, however, when information may be given to persons outside of IOTA, including, but not limited to:

- In response to a subpoena, court order, or an order of an administrative agency;
- In a lawsuit, grievance, or arbitration; or

- When required by law.

VIII.F. Employment Changes

IOTA is a unique and special place to work, and one in which many employees may choose to establish their careers. For a variety of professional and personal reasons, employees may make a transition, either within the organization or elsewhere. IOTA strives to make all transitions as positive as possible.

Types of Employment Changes
Transfers (Site/Location changes): Any employee interested in transferring to another location should contact their immediate supervisor to learn of available opportunities prior to contacting the desired location. A supervisor will inform the employee of next steps.

Promotions: IOTA is committed to supporting career development for its team members, and thus actively promotes team members within the organization. IOTA employees are encouraged to apply for open positions and will be evaluated based on their qualifications and consistent with IOTA's Equal Employment Opportunity Policy.

Separation from Employment: Separation from employment with IOTA can occur for several different reasons.

Resignations: Although IOTA hopes all employment with the organization will be a mutually rewarding experience, IOTA understands that varying circumstances cause employees to voluntarily resign from employment. Resigning employees are encouraged to provide two (2) weeks' notice, preferably in writing, to facilitate a smooth transition out of the organization. IOTA reserves the right to decline or modify an end date as appropriate. IOTA may deem the individual to be ineligible for rehire depending on the circumstances regarding the notice given. The final paycheck(s) will be delivered within twenty-one (21) days of the last day worked.

Employees who resign will not be allowed to use PTO or Sick Leave hours to extend their employment.

Terminations: All at-will employees may be terminated at any time, with or without cause or advance notice. Without impairing the at-will nature of employment, IOTA may release an at-will employee for various reasons that may include poor performance, misconduct, or other violations of IOTA's rules of conduct. Notwithstanding these lists of rules, IOTA reserves the right to discharge or demote any at-will employee at any time, with or without cause, or advance notice. The final paycheck(s) will be delivered within twenty- one (21) days of the last day worked.

In the event of an involuntary termination due to a reduction in force/downsizing, change in the organization direction, job elimination or termination for performance, IOTA may provide severance to the affected employees. This does not apply to terminations for cause, refusal to be reassigned, or refusal to be relocated.

Certificated staff members who are terminated for credential compliance issues cannot be rehired (internally or outsourced) as long-term substitutes or part-time teachers unless they have a valid ESSA compliant credential.

Job Abandonment: Employees who fail to report to work or contact their supervisor for three (3) consecutive workdays may be considered to have abandoned the job without notice, effective at the end of their normal shift on the third day. The supervisor will notify the People Teamat the expiration of the third workday and

initiate the paperwork to terminate the employee. Employees who are separated due to job abandonment are ineligible for rehire.

Retirement: Employees who wish to retire are required to notify their supervisor and the People Team Department in writing at least one (1) month before the planned retirement date.

Leaving IOTA

Separating employees must return all IOTA property at the time of separation, including cell phones, keys, PCs, security badges, and identification cards. Upon the last day of employment, all account access will be terminated and digital files (including but not limited to emails and files stored in Google Drive) will no longer be accessible by the former employee. Separating employees are prohibited from maintaining student files and/or information.

The separating employee's manager should contact IOTA's People Team as soon as notice is given to coordinate the exit process.

Accrued PTO time (if applicable) will be paid in the final paycheck and benefits (life, medical, dental and vision) end on the last day of the month. Upon separation, any PTO balance paid to a federally-funded employee above the amount of leave earned in the current project shall not be paid from federal funds. An employee, unless dismissed for gross misconduct, has the option to convert to individual life insurance, and/or to continue Medical/Dental/Vision Benefits in accordance with COBRA. Information about COBRA continued health coverage is provided during the exit process and can be pro-actively requested by contacting the People Team.

EMPLOYEE ACKNOWLEDGMENT OF RECEIPT AND UNDERSTANDING

I have received my copy of IOTA Community Schools' 2024-2025 Employee Handbook. I understand and agree that it is my responsibility to read and familiarize myself with the policies, rules and procedures contained in the most current version of IOTA's Employee Handbook. If I have any questions about any section of IOTA's Employee Handbook, I understand that I am expected and encouraged to seek clarification from the People Team.

I understand that the statements contained in this Employee Handbook are not intended to create any contractual or legal obligation on the part of IOTA Community Schools.

In addition, I understand that this Employee Handbook summarizes IOTA's policies and practices in effect on the date of publication. I understand that nothing contained in the Employee Handbook may be construed as creating a promise of future benefits or a binding contract with IOTA for benefits or for any other purpose. I also understand that these policies and procedures are continually evaluated and may be amended, modified or terminated at any time.

I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT, AGREE TO READ THE IOTA EMPLOYEE HANDBOOK, AND TO FOLLOW THE ORGANIZATION'S POLICIES AND PROCEDURES.

Acknowledgement of the Employee Handbook is done upon hire and annually each year through IOTA's HRIS system.

Priority Group 5:
Priority Group 5 includes students who are considered residing within Memphis Shelby County Schools District's zoned area based on his/her address, and who were enrolled in another public school during the previous school year. This information can be verified either through SchoolMint's geographic boundary data service, Maponics, or by using Memphis Shelby County School District's school finder web query.

Priority Group 6:
Students are considered residing outside Memphis Shelby County Schools District based on his/her address. If an applicant resides in Tennessee, but his/her address falls outside of Memphis Shelby County School District's school finder web query or SchoolMint's Maponics service, the applicant will be placed in this group. If a student is placed in this group, they will not be permitted to enroll, as Memphis Shelby County does not permit students enrolling outside of the county.

All preferences will be verified by IOTA staff prior to the lottery being run. Verification will occur using one or more methods for each priority group:

Priority Group	Verification
Priority Group 1	1. Current school listed on application form 2. Verification in IOTA's SIS system that the student is actively enrolled
Priority Group 2	1. Questions on application form and submission of name if answer is "Yes": "Is one of the parents or guardians employed by this organization?" 2. Verification with IOTA Human Resources that immediate family member is a current full-time, regular employee
Priority Group 3	1. Current school listed on application form 2. Verification in IOTA's SIS system that the student is actively enrolled
Priority Group 4	1. Question on application form, "Does the student have a brother or sister currently attending this school?" 2. Verification by IOTA staff that sibling is currently enrolled at the time of the lottery
Priority Group 5	1. Verification by SchoolMint's geographic boundary data service Maponics **OR** 2. Verification by IOTA staff that address provided on application form falls within Memphis Shelby County Schools via the MSCS School finder
Priority Group 6	1. Verification by SchoolMint's geographic boundary data service Maponics **OR** 2. Verification by IOTA staff that address provided on application form falls outside Memphis Shelby County Schools via the MSCS School Finder

If the number of completed application forms exceeds the grade-level capacity, a random, public drawing lottery will be held within 7 days after the end of the initial student application period.

The school reserves the right to select more than the applicable 9th, 10th, 11th, and 12th grade capacities for admission to ensure the school's overall enrollment is stable if the increase would not require a material revision to the charter.

B. <u>Post Lottery and Waitlist Management</u>

After the initial application period, students will be placed on the waitlist as follows:

Application forms received after the initial application period deadline, but before the actual lottery occurs, will be placed on the waitlist based on priority group in the order received.

Application forms received after the lottery has occurred will be placed on the waitlist in the order they are received with no preference being granted.

The waitlist for every grade expires annually on the last day of the school year. As a best practice, IOTA will reach out to each waitlist student to invite them to submit an application form for the next school year during the annual application period and notify the parent/guardian of the waitlist expiration at the end of the year.

C. SchoolMint Lottery Mechanics

SchoolMint's random number generator (PRNG) is currently implemented as a modified Mersenne Twister with a period of 2**19937-1.

For example, let's say there are 5 students (s1, s2, s3, s4 and s5) who have applied. Everyone has a "no priority." In this case, SchoolMint puts x number of tickets for each student in the hat (i.e., our randomizer - Ruby).

Let's say there is only 1 seat available for the grade that these 5 students are applying to. Therefore, x=1 and each student will get 1 ticket in the hat: s1 (t1), s2 (t2), s3 (t3), s4 (t4), s5 (t5).

Now let's say there are 3 seats available in a specific grade and 5 students have submitted applications for that grade. SchoolMint will randomly pick up tickets for 3 students (e.g., t3, t1, t4). In this case, students 3, 1 and 4 are selected and the remaining students will be placed on the waitlist in the order selected.

The above process will be repeated for each priority group starting with Priority Group 1 and ending with Priority Group 5.

Additional SchoolMint Details

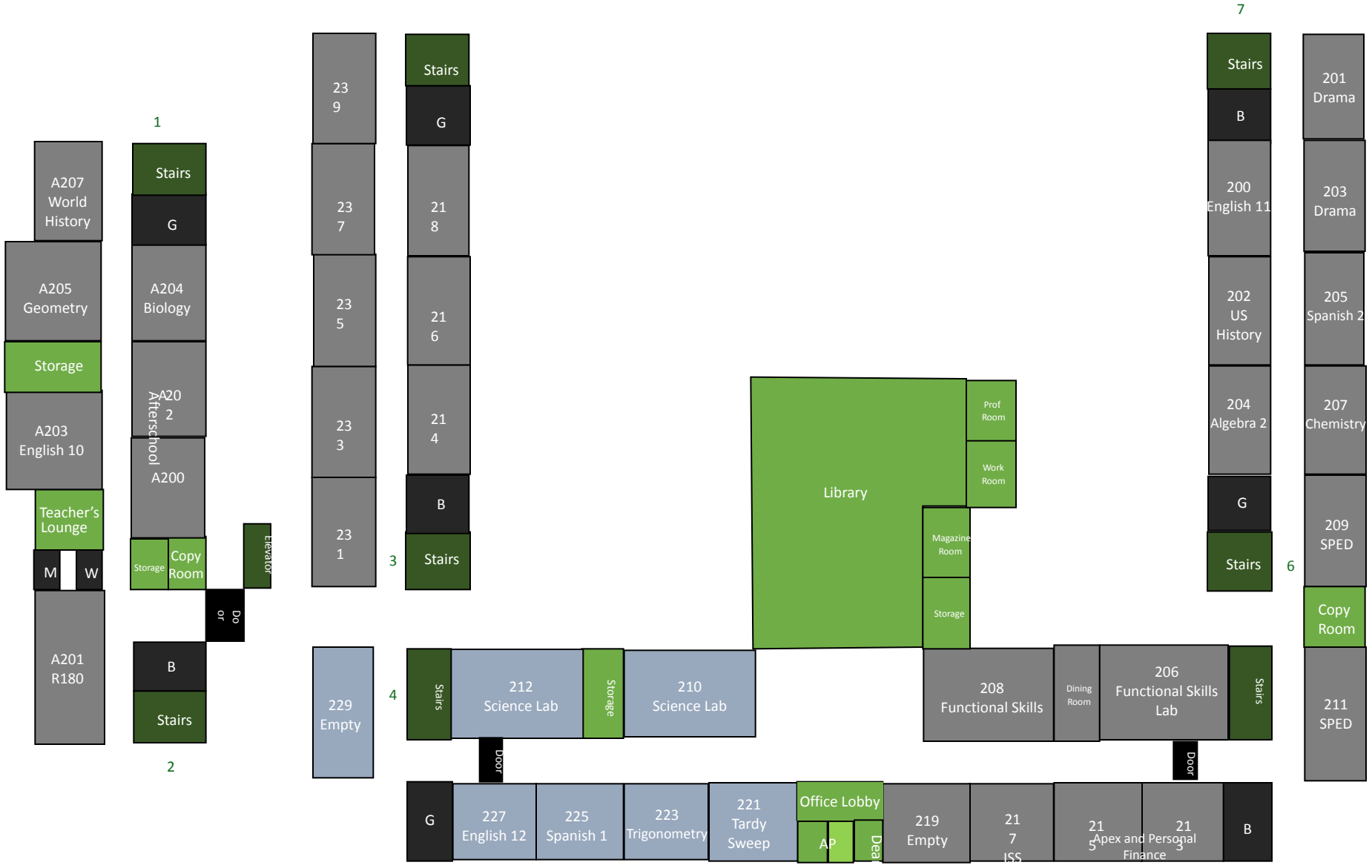
- SchoolMint uses an industry standard randomizer.
- SchoolMint uses a pseudo-random number generator which is currently implemented as a modified Mersenne Twister with a period of 2**19937-1. This is the default random number generator available with Ruby Language. More information can be found here (http://ruby-doc.org/core- 2.2.0/Random.html). The generator uses a source of entropy provided by the operating system, if available (/dev/urandom on Unix systems or the RSA cryptographic provider on Windows), which is then combined with the time, the process id, and a sequence number.
  Because of this randomizer, every lottery run will show different results.
- SchoolMint maintains an audit-trail for all the changes including any waitlist changes that can happen as result of students accepting or declining offers.
- SchoolMint does not allow any user (school admin or SchoolMint employee) to tamper with the randomization of the lottery.

Attachment Q: Diagram of Facility

HILLCREST HIGH SCHOOL: First Floor


Boiler Room
Storage
A103
Stora ge
Storage
Stora ge
Storage
A101
A104
A102
A100
Storag
Office
Elevato r
Do or
B
Stairs
Exit
Exit
Exit

HILLCREST HIGH SCHOOL: Second Floor



Attachment R: Organization Charts

IOTA
COMMUNITY SCHOOLS

Organizational Chart



Our Vision

IOTA Community Schools exists to create environments of academic, behavioral, and cultural greatness through continuous improvement and innovation in teaching and learning.

IOTA
COMMUNITY SCHOOLS

Our Mission

IOTA Community Schools is relentlessly pursuing excellence, guided by fostering relationships, accountability, determination, and justice.



Accountability

Justice

Determination

Relationships

IOTA Board of Directors

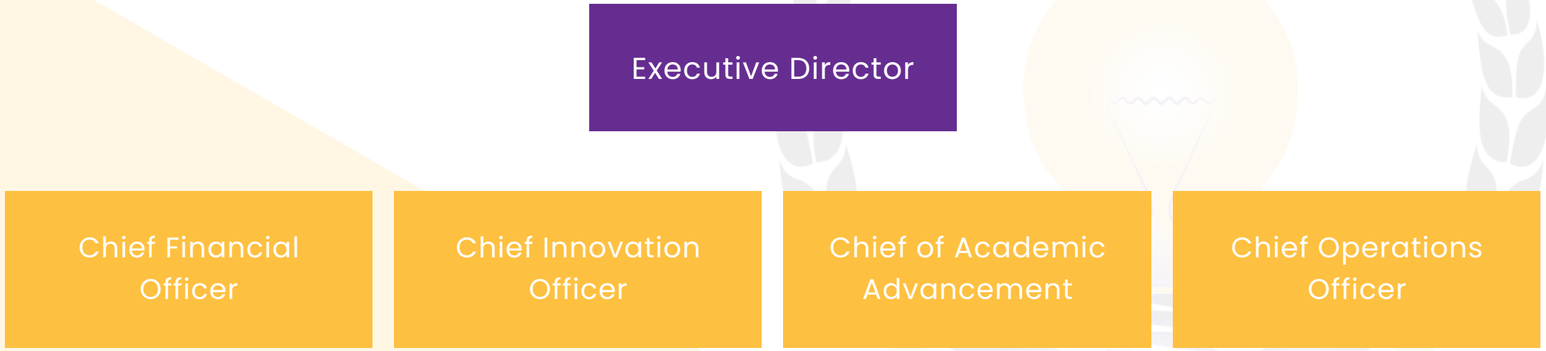
Board Chair Amertice Allen	Board Vice Chair Pamela Eqwuekwe	Board Secretary Pedro Velasquez Rodrigues
Board Member Terrell Monger	Board Member Tamika Young	Board Member Larry Neal

- IOTA Community Schools is governed by a five member Board of Directors. Each member add a specific experience and expertise that supports effective oversight and accountability of the organization and its operation, individually and collectively. Those areas of expertise include: education, business, real estate, finance, health, and human resources.

- Board members serve on oversight committees aligned to Education, Audit, and Budget.

- The Board of Directors is responsible for evaluation of the Executive Director.

IOTA Executive Leadership Team



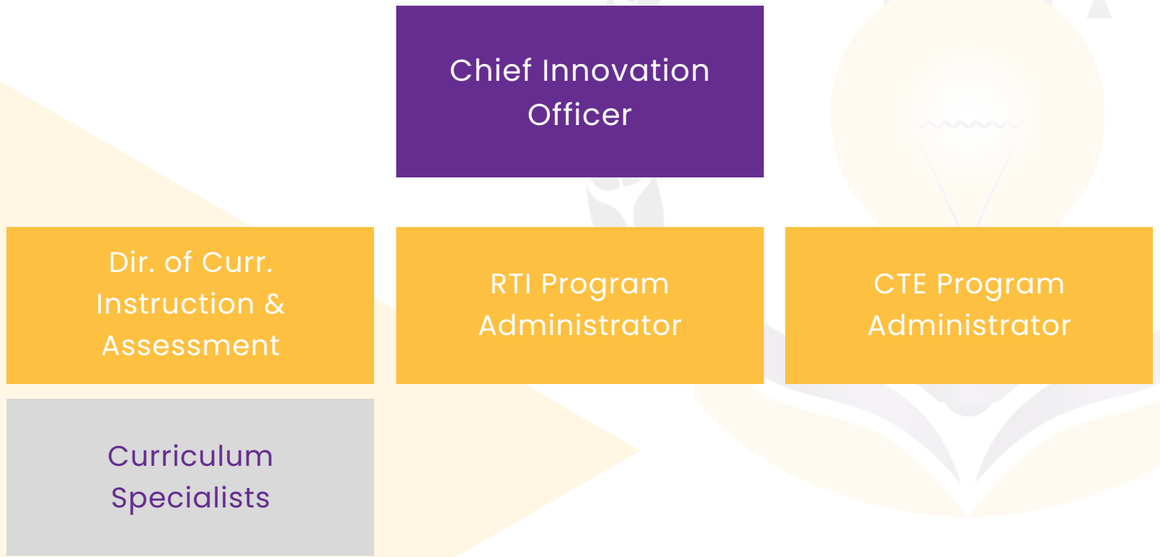
- The Executive Director is responsible for the coaching and evaluation of executive leadership team members.
- The Executive Leadership teams collaborates regularly with members of the Board of Directors to ensure alignment to and progress toward IOTA's strategic goals and plan.

School Principals



- The cadre of Chiefs are each accountable for their defined area of oversight at the school-site level.
- Feedback from each chief is used in the evaluation of school principals.
- Principals receive coaching from the Director of Leadership Coaching. The Director of Leadership Coaching is managed directly by the Chief Operations Officer but works cross functionally with all chiefs to ensure fidelity of coaching.
- Principals and Assistant Principals meet each month for professional development aligned to annual goals and current progress.

Office of Innovation



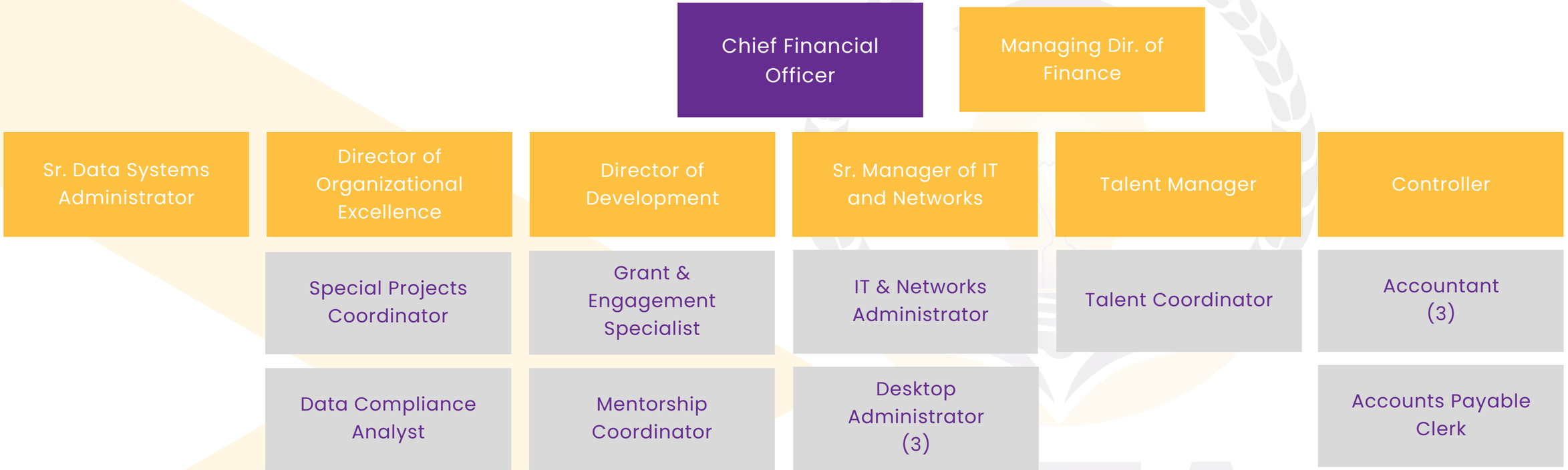
IOTA
COMMUNITY SCHOOLS

Office of Operations



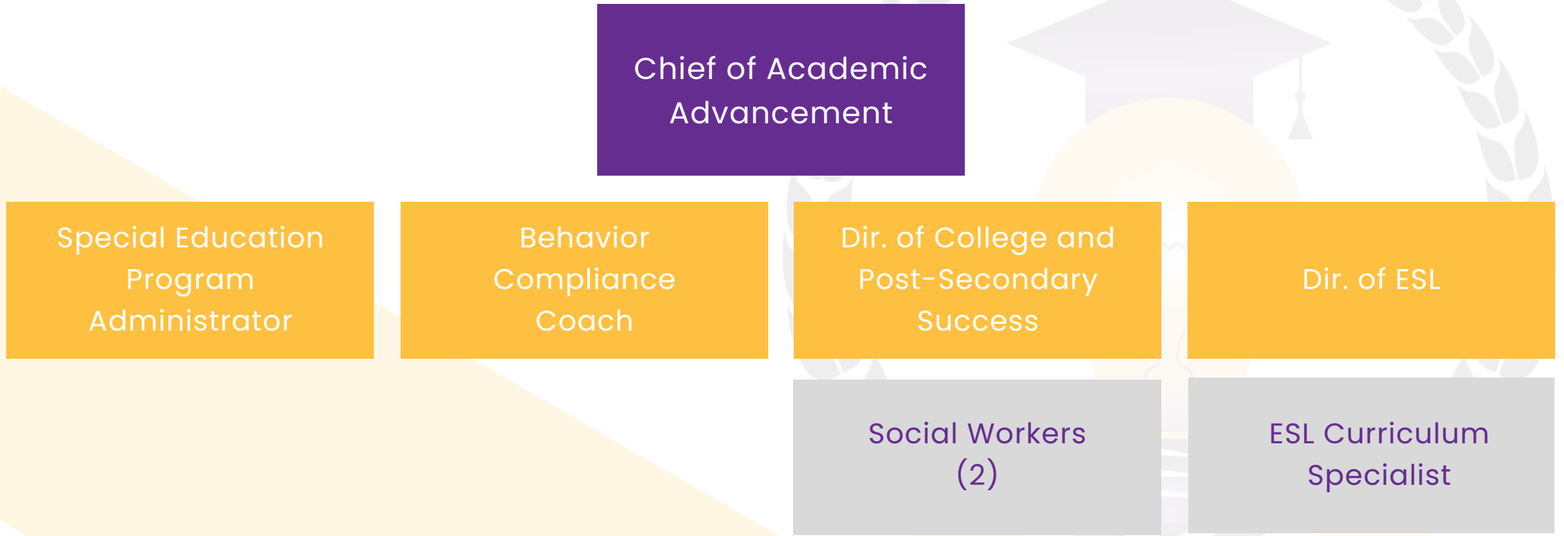
IOTA
MMUNITY SCHOOLS

Office of Finance



IOTA
COMMUNITY SCHOOLS

Office of Academic Advancement



IOTA
COMMUNITY SCHOOLS

Attachment S: Previous Student Achievement Data

Percent of Students Meeting Typical Goal* - Math

	2020-2021	2021-2022	2022-2023	2023-2024
Bluff City	34.2%	42.5%	46.6%	48.1%
Fairley	29.5%	49.1%	50.8%	55.4%
Hillcrest	36.6%	46.0%	36.4%	51.3%
Kirby	16.9%	53.6%	52.1%	50.0%
Wooddale	35.3%	65.3%	63.1%	60.9%
All IOTA Schools	**29.9%**	**51.7%**	**50.1%**	**53.5%**

Percent of Students Meeting Typical Goal* - ELA

	2020-2021	2021-2022	2022-2023	2023-2024
Bluff City	37.4%	44.2%	41.1%	39.7%
Fairley	33.6%	66.2%	40.8%	49.2%
Hillcrest	47.0%	47.6%	31.6%	56.6%
Kirby	26.5%	58.9%	58.8%	54.8%
Wooddale	33.3%	66.3%	51.1%	54.4%
All IOTA Schools	**35.3%**	**56.2%**	**44.6%**	**50.7%**

Average Percent of Typical Goal* Met - Math

	2020-2021	2021-2022	2022-2023	2023-2024
Bluff City	94.2%	144.1%	137.1%	189.7%
Fairley	102.6%	182.7%	202.3%	290.9%
Hillcrest	113.0%	165.0%	135.4%	256.6%
Kirby	54.5%	152.1%	145.8%	178.8%
Wooddale	96.3%	197.4%	195.5%	236.2%
All IOTA Schools	**89.8%**	**167.3%**	**163.0%**	**230.8%**

Average Percent of Typical Goal* Met - ELA

	2020-2021	2021-2022	2022-2023	2023-2024
Bluff City	119.1%	144.7%	129.4%	132.0%
Fairley	114.5%	246.2%	122.3%	170.5%
Hillcrest	173.5%	158.7%	97.5%	206.5%
Kirby	83.4%	205.1%	173.1%	197.9%

Wooddale	119.4%	220.8%	162.0%	203.7%
All IOTA Schools	**120.0%**	**192.3%**	**137.2%**	**181.6%**

**"Typical Goal", assigned by iReady, is the average amount of growth achieved in a year for students with a similar beginning of year performance, i.e. the amount of growth a student needs to maintain their current relative performance.*

iReady Math Performance - Hillcrest

		9th Grade		10th Grade		11th Grade		12th Grade	
Year	Window	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level
2020-2021	Fall	5.13	11.1%	5.69	0.0%	4.78	0.0%	5.88	2.0%
	Winter	5.67	18.8%	6.21	7.1%	6.15	5.9%	6.77	1.6%
	Spring	5.46	19.0%	5.18	3.6%	5.81	5.1%	6.75	1.8%
2021-2022	Fall	4.68	5.7%	5.37	1.8%	5.51	3.6%	5.22	3.2%
	Winter	4.76	14.0%	5.38	0.0%	6.03	1.3%	5.04	2.5%
	Spring	5.11	16.2%	5.60	3.8%	6.53	14.7%	6.13	9.7%
2022-2023	Fall	4.63	5.7%	4.86	3.1%	5.44	2.4%	5.70	7.5%
	Winter	4.67	8.6%	5.03	4.3%	5.50	5.0%	6.06	11.4%
	Spring	5.18	23.3%	4.89	9.1%	5.61	5.3%	5.40	5.7%
2023-2024	Fall	5.13	11.7%	5.60	9.2%	5.62	1.9%	6.08	5.1%
	Winter	4.96	8.7%	5.53	2.5%	6.12	9.5%	6.82	13.1%
	Spring	5.58	21.6%	6.34	13.3%	7.26	28.1%	8.59	30.1%
2024-2025	Fall	4.94	23.8%	6.10	32.7%	6.67	20.4%	6.43	22.5%

iReady Reading Performance - Hillcrest

		9th Grade		10th Grade		11th Grade		12th Grade	
Year	Window	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level
2020-2021	Fall	4.38	3.8%	4.99	2.5%	5.64	2.7%	6.45	10.8%
	Winter	4.97	5.7%	5.67	13.0%	6.49	8.0%	7.33	11.6%
	Spring	4.93	14.9%	5.64	11.4%	6.19	9.3%	8.19	28.8%
2021-2022	Fall	4.90	8.0%	5.03	4.5%	5.66	14.1%	6.53	10.3%
	Winter	4.73	10.0%	5.08	10.2%	6.16	13.8%	5.94	8.6%
	Spring	4.95	10.3%	5.48	16.1%	6.91	21.5%	6.89	16.0%
2022-2023	Fall	4.77	4.8%	4.88	9.4%	5.88	8.4%	6.32	21.2%
	Winter	5.01	7.6%	5.22	5.9%	5.74	4.8%	5.96	10.3%
	Spring	5.10	11.4%	4.70	5.4%	6.50	7.5%	5.15	10.3%
2023-2024	Fall	5.10	10.4%	5.61	7.6%	5.50	6.7%	6.63	7.7%
	Winter	5.34	14.4%	5.97	10.2%	6.39	10.5%	6.88	10.8%
	Spring	5.66	21.6%	6.67	11.9%	7.04	21.8%	8.91	25.7%
2024-2025	Fall	5.08	14.8%	5.69	17.5%	6.02	8.7%	6.48	12.2%

TVAAS Literacy Composites

Year	Bluff City	Fairley	Hillcrest	Kirby	Wooddale
2015		1			
2016		1			
2017		1	1	1	1
2018	4	1	2	5	5
2019	5	1	2	2	1
2021	3	2	3	1	1
2022	4	4	4	5	5
2023	4	4	2	2	3
2024	5	5	3	3	3

TVAAS Numeracy Composites

Year	Bluff City	Fairley	Hillcrest	Kirby	Wooddale
2015		5			
2016		1			
2017		1	1	1	1
2018	5	1	2	5	5
2019	4	1	3	3	1
2021	1	2	2	1	1
2022	1	1	4	5	5
2023	2	1	1	5	5
2024	5	4	1	3	5

TVAAS Literacy & Numeracy Composites

Year	Bluff City	Fairley	Hillcrest	Kirby	Wooddale
2015		5			
2016		1			
2017		1	1	1	1
2018	5	1	1	5	5
2019	5	1	2	3	1
2021	1	2	2	1	1
2022	2	3	5	5	5
2023	3	2	1	3	5
2024	5	5	1	3	5

EOC ELA

Percent of students scoring On Track/Mastered

		2015	2017	2018	2019	2021	2022	2023	2024
IOTA	Hillcrest High School	21.9	6.6	5.5	<5%	<5%	<5%	10.3	13.6
Neighborhood Schools	Oakhaven High School	26.6	7.4	8.1	8.4	<5%	21.3	28.9	35.6
	Freedom Prep. High School	73.6	31.9	22.1	20.35	6.8	21.5	20.9	32.2
	Fairley High School	26.7	5.9	<5%	<5%	<5%	8.5	6.9	12.1
	Whitehaven High School	47.9	21.1	19.2	24.25	6.2	27.4	27.6	27.2
	Hamilton High School	17.3	5.2	<5%	5.9	<5%	<5%	8.7	8.2
	Mitchell High School	28.1	5.7	8.4	9.65	<5%	8.5	15.2	16.5
Shelby County Schools (9-12)		27.7	10.9	7.3	10.6	7.4	10.1	11.5	11.5

EOC Math

Percent of students scoring On Track/Mastered

		2015	2017	2018	2019	2021	2022	2023	2024
IOTA	Hillcrest High School	11.1	<5%	<5%	<5%	<5%	<5%	<5%	<5%
Neighborhood Schools	Oakhaven High School	54	<5%	<5%	7.3	<5%	10.7	11.6	13.3
	Freedom Prep. High School	53.8	23.6	23.1	17.5	<5%	6.6	6.9	11.1
	Fairley High School	49.85	<5%	<5%	<5%	<5%	<5%	<5%	<5%
	Whitehaven High School	56.3	9.1	8.5	18.9	<5%	13.8	33.4	49.9
	Hamilton High School	41.85	<5%	<5%	<5%	<5%	<5%	<5%	<5%
	Mitchell High School	33.8	<5%	5.6	<5%	<5%	<5%	<5%	7.9
Shelby County Schools (9-12)		36.3	10.9	10.5	13.1	6.7	9.3	11.2	14.1

Attachment U: Food Vendor Contract

Though not executed at this time a contract similar to the one that follows will be pursued in partnership with MSCS.

DocuSign Envelope ID: 72DFC7B0-D860-4EB3-9009-7394747BBF4C

AGREEMENT TO PROVIDE FOOD SERVICE

Between Shelby County Schools Nutrition Services and Green Dot Public Schools Tennessee

Food Service Vendor: Shelby County Schools Nutrition Services

School Operator: Green Dot Public Schools Tennessee	
School Receiving Services: Bluff City High School	Vendor Number:

This agreement, executed in duplicate, entered into on July 1,2020 between food service sponsor, Shelby County School Nutrition Services., hereinafter referred to as SCS Nutrition and the receiving sponsor, Green Dot Public Schools Tennessee, hereinafter referred to as GDPST or the name of the school which services will be provider, Bluff City High School, is created for the purpose of providing:

- Lunches under the National School Lunch Program
- Breakfast under the School Breakfast Program
- Snacks under the SCS AT Risk Program

It is hereby agreed that:

1. **SCS Nutrition** will provide meals to **BLUFF CITY HIGH SCHOOL** that comply with the nutrition standards established by the United States Department of Agriculture (USDA) for the Nutrient Standard Menu Planning option. **SCS Nutrition** will be responsible for claiming reimbursement as necessary for all meals served to children in **BLUFF CITY HIGH SCHOOL.**

2. **SCS Nutrition** will conduct the free reduced- priced application process, including the distribution, review, approval, and verification of applications for **BLUFF CITY HIGH SCHOOL.** All applications and eligibility requirements will be handled by **SCS Nutrition.**

3. **SCS Nutrition** will maintain all necessary records on nutritional components and quantities of the lunches delivered to the **BLUFF CITY HIGH SCHOOL** and make said records available for inspection by State and Federal authorities upon request**.**

4. **SCS Nutrition** will provide the necessary utensils and napkins in sufficient quantity for the number of meals provided.

5. **SCS Nutrition** will prepare meals at a site that maintains appropriate state and local health certifications for the facility. **BLUFF CITY HIGH SCHOOL** will ensure that the serving location meets Health Department guidelines.

DocuSign Envelope ID: 72DFC7B0-D860-4EB3-9009-7394747BBF4C

6. The number of meals prepared by **SCS Nutrition** will be determined by the average number of students at **BLUFF CITY HIGH SCHOOL**. **BLUFF CITY HIGH SCHOOL** will notify **SCS NUTRITION** of the initial student population at the beginning of the school year and will update SCS Nutrition of any changes greater than 5%. Special scheduling of lunch/breakfast serving times and /or an unusual increase or decrease in the number of meals needed requires a one-week advance notice.

7. **SCS Nutrition** will provide services at no charge to **BLUFF CITY HIGH SCHOOL** or **GDPST** under Community Eligibility. Adult meals are offered at a cost of $3.99 per meal for lunch and al carte price for breakfast. **BLUFF CITY HIGH SCHOOL** will reimburse SCS Nutrition monthly for adult meals served.

8. **SCS Nutrition** will serve the food service vendor for **BLUFF CITY HIGH SCHOOL** for the period of the 2020-2021 academic year. With the period renewed automatically each July 1st.

9. **SCS Nutrition** will provide all the equipment necessary to transport the lunches to **BLUFF CITY HIGH SCHOOL. SCS NUTRITION** will provide all the equipment necessary to store and serve the lunches at **BLUFF CITY HIGH SCHOOL.** All equipment provided by **SCS Nutrition** to transport and store meals will remain property of **SCS Nutrition**.

10. **SCS Nutrition** will provide all personnel necessary to accept delivery, serve and supervise the consumption of the lunches and breakfasts. **SCS Nutrition** is responsible for all point service meal counts and completion of all documents required by the National School Lunch and Breakfast Programs, including making claim reimbursements.

11. **SCS Nutrition** will be responsible for transporting meals from the preparation site to the school site. The delivery time to **BLUFF CITY HIGH SCHOOL** will be agreed upon by both parties.

12. **SCS Nutrition** will be responsible for the condition or care of the meals including maintaining the proper temperature of the meal components until they are consumed. **SCS Nutrition** will provide a warming oven to hold meals at food safe temperatures.

13. **SCS Nutrition** shall clean and make available for next day meal service and all property owned needed to provide that meal service.

14. No later than one (1) week prior to the end of each month, **SCS Nutrition** will provide to **BLUFF CITY HIGH SCHOOL** a monthly menu covering the lunches to be served for the following month.

DocuSign Envelope ID: 72DFC7B0-D860-4EB3-9009-7394747BBF4C

15. **SCS Nutrition** will provide **BLUFF CITY HIGH SCHOOL** with sack lunches which meet the National School Lunch Program meal requirements for the field trips when requested at the standard order time three weeks in advance.

16. **SCS Nutrition** will indemnify, defend and hold harmless **BLUFF CITY HIGH SCHOOL** and directors, officers and employees from and against any material liabilities, losses, expenses (including reasonable attorney's fees), costs and damages arising out of or relating to breach of any representation, warranty or covenant of **SCS Nutrition** under this Agreement. **BLUFF CITY HIGH SCHOOL** will indemnify, defend and hold harmless **SCS Nutrition** and its respective directors, officers and employees from and against any liabilities, losses, expenses (including reasonable attorney's fees), cost and damages arising out of or relating to breach of any material representation, warranty or covenant of **BLUFF CITY HIGH SCHOOL** under this Agreement. Notwithstanding anything to the contrary herein, in the event a party incurs any expenses, damages or other liabilities in connection with the performances or non-performances of any term or provision hereof or otherwise incurs indemnification obligations under this section 20, such party's liability to the other party shall not exceed an amount to remedy with like services. In no event will either party be liable for any special, incidental, consequential or indirect damages or damages for lost profits arising any way out of this Agreement, however caused and on any theory of liability. The foregoing limitation of liability and exclusion of certain damages shall apply regardless of the failure of essential purpose of any remedies available to either party.

17. **BLUFF CITY HIGH SCHOOL** will keep and maintain liability insurance, including extended coverage for product liability in an amount no less than one million dollars ($1,000,000) for each occurrence and will provide **SCS Nutrition** with a certificate evidencing insurance in the amount, naming **SCS Nutrition** as an additional insured and specifying that the coverage will not be canceled or modified without 30 days prior written notice to **SCS Nutrition. SCS Nutrition** will keep and maintain product liability insurance in an amount no less than one million dollars ($1,000,000) for each occurrence for any liability resulting from incidents of improper product preparation, contamination or transport.

18. Both **SCS Nutrition** will comply with all applicable Federal, State and local statues and regulations with regard to the preparation and consumption of lunches which meet the National School Lunch Program meal requirements, including, but not limited to, all applicable regulations relating to the overt identification of needy pupils, the nutritional content of lunches, and nondiscrimination. All records maintained by **SCS Nutrition** and **BLUFF CITY HIGH SCHOOL** with bearing to the agreement will open to inspection by proper Federal, State and Local authorities in accordance with applicable statutes and regulations.

DocuSign Envelope ID: 72DFC7B0-D860-4EB3-9009-7394747BBF4C

- The term of this agreement shall be from July 1,2020 to June 30,2021, unless terminated by either party upon thirty (30) days written notice without cause.
- The sites covered under this agreement include:

  i. Bluff City High School,4100 Ross Road Memphis, TN
  - 2020-2021 Initial Population Projection:

Name and Title - SCS **Dr. Joris M. Ray, Superintendent**	**Date** August 5, 2020 | 07:15 AM PD
Signature – SCS DocuSigned by: Joris Ray 5F4B75D2903B49E...	
Name and Title – GDPST **Megan Quaile, Executive Director**	**Date** August 4, 2020 | 08:28 AM CD
Signature - GDPST DocuSigned by: Megan Quaile B04217401A8542A...	

Approved:
DocuSigned by:
Genard Phillips
D2EC0FD6635C4CB...

Genard Phillips, Chief of Business Operations

Date: August 4, 2020 | 22:36 PM CDT

Approved as to legal form:

DocuSigned by:
3DFB83C6DCF1450...

Associate General Counsel

Attachment V: Previously Approved and Authorized Charter Application

PROPOSAL NARRATIVE TEMPLATE

Please respond to the following questions, limiting your narrative response to all sections to 50 pages total. **This means that the length of this document, including these instructions and the questions below, may be no longer than 67 pages (not including the enrollment summary).** The Enrollment Summary and Attachments are not included in the page limit.

Please keep in mind that your application is a professional document. The quality of the document that you submit should reflect the quality of the school that you propose to open. Evaluation Teams will be able to navigate well-organized, effectively-edited documents easily, thereby focusing their energy on reviewing the content of each application. Grammar, spelling, and formatting all make an impression on an evaluator.

Please add the full name of your school to the footer of this document so that it appears on all pages, along with the page numbers.

This document must be typed with 1-inch page margins and 12-point font, single-spaced. Use the boxes provided to type your responses.

Each major section (Enrollment Summary, Executive Summary, Expansion Plan, etc.) **must** begin on a separate page.

If a particular question does not apply to your team or proposal, respond "Not Applicable," **and briefly explain why the question is not applicable to your team or proposal.**

When you have completed your response and verified that the **total length of the document does not exceed 67pages (not including the enrollment summary)**, please save this document as a PDF file. **Name your file according to this convention: NAME OF OPERATOR.Narrative.pdf.** Upload your PDF file to the online application submission portal.

ENROLLMENT SUMMARY

NOT INCLUDED IN PAGE LIMIT

(1) Complete the following table for each school to open in 2014-15. You may duplicate the table as needed. Remove any rows for grades the school will not serve as needed in each table.

Grade Level	Number of Students					
	Year 1 2014-15	Year 2 2015-16	Year 3 2016-17	Year 4 2017-18	Year 5 2018-19	At Capacity 2014-15
9	150	150	150	150	150	150
10	150	150	150	150	150	150
11	150	150	150	150	150	150
12	150	150	150	150	150	150

(2) Describe the rationale for the number of students and grade levels served in year one and the basis for the growth plan illustrated above.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

2. Green Dot Public Schools ("Green Dot") is respectfully requesting approval of a charter that would authorize the opening of 10 full transformation secondary schools (serving approximately 6,000 students) over a six-year period. We are seeking to open 10 schools since we believe this number optimizes our ability to provide a quality education to as many students as possible in Tennessee, while also helping Green Dot achieve the scale required in order to justify the opening of a Memphis Regional Office. This Regional office will provide the necessary supports that are essential to our success in the new market. For the purposes of this application, we have defined a full transformation as assuming control of an entire 600-student school campus in the first year of operation. Green Dot seeks full transformations as opposed to phase-in turnarounds due to our desire to create a single, unified school culture on a campus in order to drive results from Day One. Also, we believe in the urgency around the Achievement School District's mission and see full transformations as a way of having immediate impact on transforming education for students who are currently attending the bottom 5% of schools in Memphis.

Given the limited number of high school turnaround operators in Memphis, Green Dot plans to open one full transformation high school (grades 9-12) in 2014-15. The enrollment table above shows that we will be operating our Founding School at capacity in school year 2014-15. In subsequent years, Green Dot's growth plan includes two full school transformations per year in Years 2-5 and one full school transformation in Year 6. We plan to open high schools and feeder middle schools, with five 6th-8th and five 9th-12th charter schools in Memphis at full scale. Each transformation school would open as an entire campus (using Achievement School District facilities).

Green Dot recognizes that the size of school campuses differs across the Achievement School District (ASD). For example, several Memphis high schools on the Priority Schools list are significantly larger than a typical Green Dot school (for example, Hamilton High School, Raleigh Egypt High School and Melrose High School all have enrollment of 1,000+ students). For our Founding School in 2014-15, we are requesting to be matched with a high school that is similarly sized to Green Dot schools in California (approximately 600 students) as we scale up on our resources and support in Memphis. However, after 2014-15, we would have more flexibility in being matched to a larger-sized high school in the ASD. Beginning in 2015-16, if Green Dot is matched to an existing school with more than 900 students, we would

organize the campus into two separate schools. For the purposes of our growth plan, Green Dot would consider such a conversion as two transformation schools under the ASD.

WHEN YOU HAVE COMPLETED YOUR ANSWER, LEAVE THE REMAINDER OF THIS PAGE BLANK.

EXECUTIVE SUMMARY

5 PAGE LIMIT

Provide a brief overview of your proposed school, including:

- The outcomes you will achieve
- The key components of your educational model
- The organization's growth plan, both in Tennessee and elsewhere (if applicable)
- Key supporters, partners, or resources that will contribute to your school's success

TYPE YOUR EXECUTIVE SUMMARY IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

Who We Are

Green Dot Public Schools ("Green Dot") is leading the charge to transform public education in Los Angeles **and beyond** so that all children receive the education they need to be successful in college, leadership and life. Founded twelve years ago, Green Dot currently operates 14 high schools and 4 middle schools serving more than 10,000 students in the greater Los Angeles area. All eighteen schools are addressing the needs of students who have traditionally struggled in the public school system, and they are achieving far greater results than comparable schools in standardized test scores, graduation rates and college matriculation.

Mission

As with all Green Dot schools, the mission of our Founding School, "Green Dot Charter High School – (insert existing school name) Campus" or "Green Dot Charter High School", will be to empower students to see their full potential and to become prepared for college, leadership and life by providing a small, college-preparatory program where all stakeholders actively engage in the education process.

Core Values

Our underlying belief is that all students can go to college. The following values embody Green Dot's philosophical core and form the basis of our schools' personal commitments to their students' success:

- **An Unwavering Belief in all Students' Potential:** Creating an environment that nurtures the potential of all and understanding how decisions impact student learning
- **Passion for Excellence:** Continuously striving to demonstrate excellence, reflecting on practice and making data-driven decisions
- **Personal Responsibility:** Assuming responsibility and accountability for performance and demonstrating personal integrity
- **Respect for Others and the Community:** Appropriately representing the school/organization and collaborating with others
- **All Stakeholders are Critical in the Education Process:** Creating an environment in which all perspectives are valued and communicating transparently with stakeholders

Track Record

In August 2000, Green Dot opened with one 9th-grade class of 140 students. Today, our organization operates 18 schools serving over 10,000 students in communities across Los Angeles. Green Dot schools average more than 76 points higher on the California Academic Performance Index (API) than comparable public schools in similar neighborhoods.

In addition, the four-year college acceptance rate of graduating seniors at Green Dot schools in 2011-2012

was 59%, and the two- or four-year acceptance rate of our graduating seniors was 86%. In comparison, based on the most recent data available from the Los Angeles Unified School District (LAUSD), the college acceptance rate of all graduates residing in Los Angeles County to California State University (CSU) and University of California (UC) schools was 19%. The state average acceptance rate in California was 18%.

Results with Turnarounds

In 2007, Green Dot took on its most complex project to date: The Locke Transformation. Locke represented a full transformation of approximately 3,000 students and was one of the worst high schools in California. Despite these difficulties, Locke has made great strides over the past several years with a recent UCLA CRESST (National Center for Research on Evaluation, Standards & Student Testing) study demonstrating that Green Dot students attending Locke are 1.5x more likely to graduate and 3.7x more likely to graduate college-ready than students attending peer neighborhood schools.

In 2011, Green Dot solidified its position as a successful turnaround operator with the transformations of Jordan High School ("Ánimo College Preparatory Academy") and Clay Middle School ("Ánimo Phillis Wheatley" and "Ánimo Western"). With Jordan and Clay, Green Dot again assumed full transformations with an aggregate of more than 1,500 students in a single year. Last year, the Academic Performance Index (API) score for Ánimo College Preparatory Academy on the Jordan campus increased 12 points while the overall API scores for Ánimo Western and Ánimo Phillis Wheatley increased 74 points.

Academic Model

Green Dot's traditional school model represents over 12 years of successful practices and has been created to ensure that Green Dot can consistently open high-quality schools in which students are being prepared for college, leadership and life. To accomplish this, four common elements are embedded in the model of each and every Green Dot school:

- **Quality Teaching and Instruction:** Green Dot schools ensure that a great teacher leads every classroom, and a great principal leads each school.
- **Master Scheduling that Meets the Needs of Students:** All of the students attending Green Dot schools are required to complete a rigorous, college-preparatory curriculum. Based on incoming student needs, a schedule of intervention and acceleration courses are offered so that students can complete the required courses for graduation.
- **Data-Driven Decision-Making:** As learning organizations, Green Dot schools use the latest technology to collect and analyze student-, school- and consortium-level data to guide decision-making and continuous improvement.
- **College-Going Culture:** Teachers and administrators ensure that a college-going culture permeates the school community. Green Dot schools have adopted standards and assessments that promote college- and career-readiness.

The six characteristics of Green Dot schools are 1) small, safe personalized school environments, 2) high expectations for all students in a college-going culture, 3) earned autonomy with extensive professional development and accountability, 4) parent participation, 5) increased funding to the classroom and 5) schools that stay open later.

The foundation for this work is Green Dot's emphasis on human capital: extensive recruiting and hiring processes, and the growth and development of strong principal leaders and effective teachers.

School Culture

Green Dot's school culture emphasizes high care, high structure and high expectations. Green Dot establishes a common identity and new culture on our school campuses through visual orderliness, uniforms, and discipline. We work with a program called Safe and Civil to help students and staff respectfully interact with each other and resolve conflict. Green Dot also ensures that all of our schools are centered on high expectations for all students. Every Green Dot student takes a rigorous, college-preparatory curriculum, participates in a weekly Advisory class to reflect on their learning and annually revisits individual Graduation Plans so that they can graduate on-time and college-ready.

Why Memphis?

Through a rigorous college-preparatory education program, Green Dot plans to catalyze change in secondary public schools. As Green Dot enters its next phase of growth, we first considered where the organization could have the greatest impact in executing our vision – within California, expanding nationally or testing other innovative models. Through this exploration, we concluded Green Dot would have the most impact through national expansion, with the widespread educational disparities and favorable reform conditions in Memphis making expansion into this city particularly appealing. Green Dot seeks to collaborate with the ASD to 1) replicate its successful turnaround model outside of California and 2) change the odds for Memphis students who attend the lowest performing schools.

Growth Plans in Memphis and California

Green Dot is respectfully requesting approval of a charter that would authorize the opening of 10 full transformation secondary schools (serving approximately 6,000 students) over a six-year period. Given the limited number of high school turnaround operators in Memphis, Green Dot plans to open one full transformation high school (grades 9-12) in 2014-15. In subsequent years, Green Dot's growth plan includes two full school transformations per year in Years 2-5 and one full school transformation in Year 6. We plan to open high schools and feeder middle schools, with five 6th-8th and five 9th-12th charter schools in Memphis at full scale. Green Dot anticipates serving a predominantly African American student population with approximately 95% Free and Reduced Lunch (FRL), 16% Special Education (SPED) and 3% English Language Learners (ELLs). Green Dot also plans to work with high quality elementary school partners to provide a K-12 feeder pattern.

In California, Green Dot plans to open one middle school in 2014-15, approximately one to two middle schools in 2015-16 and potentially one middle school in 2016-17 to serve as feeder schools to our existing California high schools.

Community Engagement

Support from the community is critical for Green Dot students to have a positive experience at the transformed school. Green Dot identifies which community members to reach out to by first building an understanding of the local institutions that are around the school or that can provide critical supports to students and families (community centers, neighborhood councils, churches, and non-profit / social service providers). We will work with the ASD to ensure that all key stakeholders are part of this plan including current teachers, media, community leaders, school Board members, elected officials, students and alumni. Once approved for authorization, Green Dot Memphis' Director of Community Engagement and the Memphis Executive Director will work to reach community members, students and families, through door-to-door meetings, house meetings, and community meetings to discuss the transformation and the community's role in student enrollment, retention and graduation.

Leadership of Green Dot Memphis

Each Green Dot Memphis school will be managed by a strong leadership team, consisting of the Principal, Assistant Principals, Deans and Department Chairs. Principals have earned autonomy within Green Dot schools and are empowered to lead. They are able to tailor the academic model to meet specific needs of their students, collaborate with key stakeholders on the budget and school culture and receive support from the Regional Director of Finance & Business Affairs on financial and operational matters.

Schools will be supported by a combination of a Regional Office in Memphis and Green Dot's Home Office in California. The Regional Office will provide specific services that require significant knowledge and collaboration directly within Memphis as well as instructional coaches that will directly support our teachers in our schools. The Regional Office will include a Memphis Executive Director, a Director of Human Resources and Human Capital, a Director of Finance and Business Affairs (whose team includes a Data and Accounting Analyst, a Maintenance Technician and a Desktop Technician), Instructional Coaches for each core content area, a Special Education Program Administrator and a Director of Community Engagement. Green Dot's Home Office services will include key academic model design elements, our teacher effectiveness and evaluation system, recruiting and screening of applicants, knowledge management and data, fundraising and branding. These Home Office services will ensure that our Memphis schools leverage best practices and lessons learned from Green Dot's twelve year history.

Green Dot's seasoned management team is experienced in leading public high school reform. The Home Office supports to Memphis will be led by our Chief Executive Officer (CEO), Marco Petruzzi, President and Chief Academic Officer (CAO), Dr. Cristina de Jesus, Chief Financial Officer (CFO), Sabrina Ayala and our National Expansion Growth Team Lead, Megan Quaile. The Memphis Executive Director will report to Megan Quaile.

Governance of Green Dot Memphis

Ultimate responsibility for the governance of Green Dot Memphis and Green Dot Memphis schools will rest with the existing Green Dot Board of Directors ("Board" or "Board of Directors") in accordance with its adopted corporate bylaws. The Board of Directors will be responsible for major strategic and policy decisions related to Memphis schools including ensuring Green Dot Memphis' financial sustainability. Each Memphis school will also have a School Advisory Council (SAC) comprised of parents, teachers, classified staff, students, community representatives and administrators. The SAC ensures fair representation of diverse thoughts and oversight of the school. Green Dot is also exploring the creation of a Local Advisory Board comprised of civic and community members (and potentially Green Dot parents) in Memphis to incorporate additional local perspectives and guidance on issues affecting Green Dot Memphis.

Outcomes We Plan to Achieve

Green Dot is committed to the ASD's goal of transforming the bottom 5% of schools into the top 25% of schools over 5 years. In addition, we will drive success in college, leadership and life for our students. Finally, we believe transformations should be measured on multiple factors: **retention of students, rigor of student coursework and student results**. Green Dot will set rigorous performance targets for our Green Dot Memphis schools and support them in achieving these ambitious goals.

WHEN YOU HAVE COMPLETED YOUR ANSWER, LEAVE THE REMAINDER OF THIS PAGE BLANK.

EXPANSION PLAN

Network Vision

Mission and Vision for Growth

The mission of your non-profit should describe the purpose of your school, including the students and community to be served and the values to which you will adhere while achieving that purpose. The vision of your non-profit should describe what success looks like for students, for the school as a whole, and for any other entities that are critical to your mission. The mission and vision statement provide the foundation for the entire proposal.

(1) State the mission and vision of the proposed school(s) and network as a whole. Please describe how your mission will inform your school's daily activities.
(2) Describe the vision for your school, clearly illustrating what success will look like in terms of (a) life outcomes for students and (b) impact on community and/or society
(3) Describe the number of schools that you plan to open in Tennessee every year for at least the next five years, the year in which each school will open, and the demographic characteristics of the students to be served by each school. If your network operates multiple models, identify the model that you will open in each location.
(4) If you are simultaneously opening new schools in other states or have submitted applications to open schools in new states, provide a list including the name and location of each school, the authorizer and application status for each application, and the number of students served by each proposed school.
(5) Describe the vision for your organization after your growth plan has been implemented. In what way will your growth in Tennessee contribute to that vision?

The mission and vision should align with the purposes of the Tennessee Public Charter Schools Act and the mission of the Achievement School District.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot is leading the charge to transform public education in Los Angeles **and beyond** so that all children receive the education they need to be successful in college, leadership and life. Founded twelve years ago, Green Dot currently operates 14 high schools and 4 middle schools that serve more than 10,000 students in the greater Los Angeles area. All eighteen schools are addressing the needs of students who have traditionally struggled in the public school system, and they are achieving greater results than comparable schools in standardized test scores, graduation rates and college matriculation. Green Dot's efforts are raising the public's awareness about the need for high quality, small, public high schools.

The mission of all Green Dot Memphis schools will be to empower students to see their full potential and to become prepared for college, leadership and life by providing a small, college-preparatory program where all stakeholders actively engage in the education process.

Green Dot Public Schools' Core Values

The following values embody the philosophical core of Green Dot as well as form the basis of each of our school's personal commitments to their students' success:

- **An Unwavering Belief in all Students' Potential:** Creating an environment that nurtures the potential of all and understanding how decisions impact student learning
- **Passion for Excellence:** Continuously striving to demonstrate excellence, reflecting on practice and making data-driven decisions
- **Personal Responsibility:** Assuming responsibility and accountability for performance and demonstrating personal integrity
- **Respect for Others and the Community:** Appropriately representing the school/organization and collaborating with others

- **All Stakeholders are Critical in the Education Process:** Creating an environment in which all perspectives are valued and communicating transparently with stakeholders

2. With the joint effort of all stakeholders, Green Dot Memphis schools will empower students to achieve academic and personal success. Green Dot Memphis will create a student-centered environment that unifies the efforts of family, community and the school in order to foster **1) life-long learning**, **2) cross-cultural competency**, **3) social responsibility** and **4) academic excellence**. These four pillars define all Green Dot students as being agents of change who "do whatever it takes" to positively impact their communities. Refer to the School Structure - Culture Section for more details on these goals.

3. Green Dot is requesting approval of a charter that would authorize the opening of 10 full transformation secondary schools (serving approximately 6,000 students) over a six-year period. Green Dot plans to open one full transformation high school (grades 9-12) in 2014-15. In subsequent years, Green Dot's growth plan includes two full school transformations per year in Years 2-5 and one full school transformation in Year 6. We plan to open high schools and feeder middle schools, resulting in five 6th-8th and five 9th-12th charter schools in Memphis at capacity. Green Dot recognizes that the size of school campuses differs across the ASD and anticipates the need to tailor its growth plan based on school availability and the schools that we are matched to. Green Dot would organize any campus with more than 900 students into two separate schools in order to execute personalized learning in a small school setting. For purposes of this application, we have assumed a campus of 600 students.

Green Dot plans to continue to learn about the Memphis neighborhoods and if approved by the ASD, we will gain a deeper understanding of the needs and students in specific communities as well as develop community partnerships. Green Dot also plans to work with high quality elementary school partners to provide a K-12 feeder pattern for its students. Given our current knowledge of the concentration of ASD-eligible schools, Green Dot anticipates operating schools in neighborhoods such as Oakhaven, Depot, Melrose, North or South Memphis and Raleigh. Based on the demographics in these neighborhoods, Green Dot anticipates serving a predominantly African American student population with approximately 95% FRL, 16% SPED and 3% ELLs. Green Dot already has tremendous experience serving such a low-income, minority population at our existing schools in California. Approximately 98% of current Green Dot students are African-American or Latino and more than 92% qualify for FRL. Green Dot is also committed to serving high need students with a 23% ELL and 10% SPED population at our existing schools.

4. In California, Green Dot plans to open one middle school in school year 2014-15, approximately one to two middle schools in school year 2015-16 and potentially one middle school in school year 2016-17 to serve as feeder schools to our existing California high schools. These schools would serve approximately 500-600 students each.

5. Through a rigorous college-preparatory education program, Green Dot's vision is to catalyze change in secondary public schools. As Green Dot enters its next phase of growth, we first considered where we could have the greatest impact in executing our vision – within California, expanding nationally or testing other innovative models. Through this exploration, we concluded Green Dot would have the most impact through national expansion. In evaluating potential regions to expand into, Green Dot evaluated target cities based on 1) market need, 2) financial viability, 3) reform and charter landscape, 4) appeal to current Green Dot employees, 5) human capital providers, and 6) Common Core adoption.

Memphis emerged as an ideal city for national expansion due to the dire need to close the achievement gap in the city between students from low-income communities and their higher-income peers. In addition, the favorable philanthropic environment and progressive reform conditions make expansion into Memphis particularly appealing. The opportunity to transform schools aligns with Green Dot's theory of change – that

in order to transform public education, we must transform the schools with the lowest academic outcomes and greatest number of dropouts. Green Dot seeks to collaborate with the ASD to 1) replicate its successful turnaround model outside of California and 2) change the odds for Memphis students who attend the lowest performing schools.

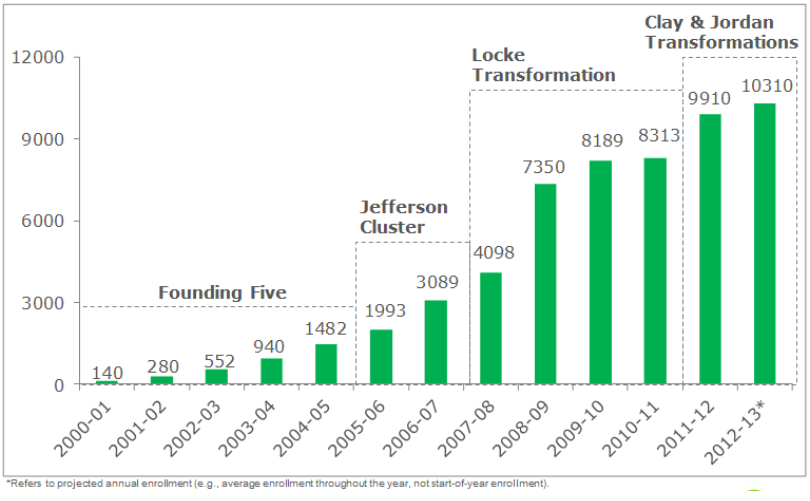
Scale Strategy

(1) Describe the steps that you will take to scale your model to new sites, including the people involved and the resources contributed both by the parent organization and the new schools.
(2) If your organization operates schools in other states, compare your efforts to scale operations to Tennessee to past scale efforts in other states.
(3) Describe your plan for embedding the fundamental features of each model that you described in your theory of change into the schools that you plan to open.
(4) Explain any shared or centralized support services the network organization will provide to schools in Tennessee.
(5) Describe the structure, specific services to be provided, the cost of those services, how costs will be allocated among schools, and specific service goals. How will the organization measure successful delivery of these services? (In the case of a governing board proposing to contract with a management organization, service goals should be outlined in the term sheet and draft contract provided later in **Attachment 6**.)

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot plans to create a strong, regional support structure in Memphis. Starting in the first year of school operations (2014-15), Green Dot will have 10-15 regional support staff in the Memphis Regional Office to support schools' academic, financial and operational needs. The Memphis Regional Office will be staffed with a mix of current, internal Green Dot teammates relocating to Memphis and new teammates hired locally in Memphis. This mix will help the Regional Office better leverage best practices, processes and tools from the Home Office and ensure that the support services provided stay grounded in the needs of the schools and community. Green Dot also plans to form a National Expansion Growth Team in the Home Office that will be comprised of experienced leaders in education, finance and operations. The National Expansion Growth Team will be led by Megan Quaile, formerly the VP of Education at Green Dot, and will be fully dedicated to helping develop and start up Green Dot schools and offices in new regions.

2. In August 2000, Green Dot opened with one 9th-grade class of 140 students. Today, our organization operates 18 schools serving over 10,000 students in communities across Los Angeles.



Green Dot School History

- **Founding Five:** Between 2000 and 2005, Green Dot opened five independent charter high schools in some of the toughest neighborhoods in Los Angeles. All five went on to be named in *Newsweek*'s annual ranking of the best high schools in the country and were medal winners in the annual *U.S. News and World Report* list, placing them in the top 2.5% nationally.
- **Jefferson Cluster:** In 2006, Green Dot opened a cluster of charter high schools to create a parent "zone of choice" around Thomas Jefferson High School, at the time, the lowest performing school in the LAUSD. Today, the API scores of Green Dot's three schools in the attendance area are between 100 and 200 points higher than Thomas Jefferson High School's score.
- **Locke Transformation:** Over the course of seven years, Green Dot had built 10 public charter schools in the Los Angeles area, but we were only serving 3,000 students in a district that was responsible for 700,000. We realized that growth of independent charter schools at this rate was barely going to make a dent. In 2007, Green Dot expanded its approach to focus on turning around chronically low-performing schools and took on the transformation of Locke High School. Refer to the Phase-In/Full Transformation Planning Section for details of the Locke Transformation.
- **Clay & Jordan Transformations:** In 2011, Green Dot further solidified our position as a turnaround operator with the Jordan High School (Ánimo College Preparatory Academy) and Henry Clay Middle School (Ánimo Phillis Wheatley and Ánimo Western) transformations. With Jordan and Clay, Green Dot assumed full transformations with an aggregate of more than 1,500 students in a single year. Most researchers who study school turnaround efforts acknowledge that significant, measurable gains in Year 1 of implementation are hard to come by because many of the new changes and new curricula involve "growing pains" or an adjustment period before their impact can be fully realized.[1] However, Green Dot did achieve measurable gains; after the first year of operating under Green Dot, the 2011-2012 API score for Ánimo College Preparatory Academy on the Jordan campus increased 12 points and the overall API scores for Ánimo Phillis Wheatley and Ánimo Western increased 74 points.

Through these transformations, Green Dot has learned key lessons enabling our organization to become more effective at transforming schools and the lives of the students we serve. Green Dot plans to leverage and continue to build upon these lessons by 1) assuming smaller-sized, full school transformations in Memphis and 2) staffing the Memphis region with a heavily-resourced Regional Office to support local schools, something that we would like to have had early on in California but could not afford under the fiscal crisis. While expanding across state lines will bring new challenges, Green Dot has the experience and capacity to tackle each challenge and ensure that our Memphis schools start with a solid foundation.

3. Green Dot plans to fully embed it core strengths of highly effective teachers, strong school teachers and a culture of transparency, performance and accountability in each of its Memphis schools.

- **Highly Effective Teachers:** Green Dot schools have collaborated with The College-Ready Promise ("TCRP"), a partnership of four high-performing charter management organizations, to build a Teacher Development and Evaluation System that provides a common language to guide teacher professional development, evaluation and collaboration for all Green Dot teachers. This framework will be used in our Memphis schools and aligned to Common Core and Tennessee State Standards to ensure an effective teacher is in every classroom. Refer to the Network-wide Staffing, Management & Support

[1] As cited in the Mass Insight Report, The Turnaround Challenge, which may be viewed at http://www.massinsight.org/stg/research/challenge

Section for detail on Green Dot's teacher effectiveness initiatives.

- **Strong School Leaders:** Green Dot has made a large investment to develop an Administrator-in-Residence (AIR) program in which candidates are selected to participate in an intensive 12-month, multiple school-site, training program. We plan to leverage this program to ensure a strong pipeline of administrators is equipped to lead our Memphis schools. Specifically, Memphis residents will be selected to relocate to Green Dot's California schools to complete the residency and become fully immersed in Green Dot's practices. These residents will then be placed as school leaders in future Memphis schools. Green Dot may also hire highly qualified Principals externally, including from Memphis, and place them directly into school leadership positions in Memphis schools. Refer to the Leadership for Expansion Section, Question 4, for detail on Green Dot's AIR program.
- **Culture of Transparency, Performance & Accountability:** Green Dot values results and has built systems and processes to enable accountability and earned autonomy. Memphis educators will be able to view assessment results in Green Dot's data systems and generate customizable reports with school-, department-, and individual teacher-level data. Memphis will also be able to take advantage of Green Dot's web-based portal *Connect* to access comprehensive professional evaluation data and a collection of training modules designed to improve teacher effectiveness. Students, parents and educators will have access to the web-based student information system *PowerSchool* where they can access student grades, test scores and attendance. Refer to the Driving for Results Section for additional detail on Green Dot's sophisticated data programs.

4.-5. Green Dot Memphis schools will be supported by Green Dot's Home Office based in California and a local Memphis Regional Office that sets operational and instructional guidelines to help ensure consistency in academic model and school practices, as well as drive transformational student outcomes.

Memphis Regional Office

The Memphis Regional Office will be led by a Memphis Executive Director that manages the Director of Human Capital and Human Resources, Director of Finance and Business Affairs and Director of Community Engagement along with several instructional coaches in the core content areas.

- **Memphis Executive Director**: The Memphis Executive Director is responsible for the overall success of the Green Dot Memphis region and all Green Dot Memphis charter schools. This individual will likely be selected amongst Green Dot's existing leadership team and will have experience with school leadership and administration, curriculum and instruction, and performance management. The Memphis Executive Director will manage all Directors in the Regional Office as well as the SPED Program Administrator and Instructional Coaches in the core areas of Math, Literacy, Science and Social Studies. The Executive Director will report to Green Dot's National Expansion Growth Team Lead, Megan Quaile. Megan Quaile formerly served as Green Dot's Vice President of Education and will serve as the interim Memphis Executive Director until the full-time position has been filled.
- **Director of Human Capital and Human Resources**: The Director of Human Capital and Human Resources will host local recruiting efforts to identify principal and teacher candidates for the Home Office Human Capital team to interview. In addition, he/she will manage human resources processes, compliance and onboarding for Green Dot Memphis. The Director of Human Capital and Human Resources will report to the Memphis Executive Director and have a dotted line relationship to the Home Office Vice President of Human Capital, Kelly Hurley, and Home Office Vice President of Employee Solutions, Kevin Keelen.

- **Director of Finance and Business Affairs**: The Director of Finance and Business Affairs will manage the financial and operational aspects of the Memphis Regional Office and all Green Dot Memphis schools. This individual will work closely with Principals to determine the budgets and resource allocations for the schools. The Director of Finance and Business Affairs will report to the Memphis Executive Director and have a dotted line relationship to Green Dot's CFO, Sabrina Ayala, and the Home Office Vice President of Finance and Business Affairs, Chris Humphreys. He/she will manage the Regional Data & Accounting Analyst, Maintenance Technician and Desktop Technician.
- **Director of Community Engagement**: The Director of Community Engagement will manage all community partnerships and activities for the school sites and regional office as well as coordinate parent engagement and training across Green Dot Memphis schools. He or she will also support the Regional Office Director of Finance and Business Affairs in student recruiting efforts and ensuring student enrollment targets are met. Green Dot plans to fill this position with a local community member with intimate knowledge of Memphis and the local area. The Director of Community Engagement will report to the Memphis Executive Director.
- **Instructional Coaches**: Instructional Coaches will set instructional/curriculum guidelines, support staff professional development and provide coaching and content expertise for teachers. Instructional Coaches will report to the Memphis Executive Director.

Home Office

Green Dot's seasoned management team will provide support and oversight to Green Dot Memphis. Refer to **Attachment 1** for the detailed organizational chart of Green Dot's Management Team. The Home Office supports to Memphis will primarily be led by our Chief Executive Officer (CEO), Marco Petruzzi, President and Chief Academic Officer (CAO), Dr. Cristina de Jesus, Chief Financial Officer (CFO), Sabrina Ayala and National Expansion Growth Team Lead, Megan Quaile. In Memphis, the National Expansion Growth Team's main foci will be to build processes and a strong foundation for Green Dot schools in Memphis (around human capital, instruction and operations), and to provide support and coverage for the Memphis Executive Director.

- **Academic & Human Capital Model:** The Home Office has primary responsibility for defining the academic program that guides all Green Dot schools to provide high-quality, education programs. Hiring and development for principals and teachers will also be supported by the Home Office, including our teacher effectiveness initiatives and the AIR program.
- **Finance & Operations:** The Home Office sets operational and financial strategy that impacts all Green Dot schools. This Home Office infrastructure will be responsible for supporting data and application management, setting network-wide guidelines and policies to ensure alignment across all schools and regions and providing various "back-office" functions related to finance, accounting, human resources, and data/information technology.
- **Development & Communications:** Memphis schools will also benefit from the large scale Green Dot has already achieved, advantages of national fundraising and public relations/ communications initiatives and ability to share highly advanced systems and tools that are not financially feasible for a single or a small family of schools.

In exchange for both these Home Office and Memphis Regional Office services, Green Dot will receive approximately a 9% management fee from Green Dot Memphis schools. Green Dot plans to collaborate with Green Dot Memphis schools before determining its ultimate management fee, and this management

fee may adapt over time. The successful delivery of Green Dot Home Office and Memphis Regional Office services will be measured using informal and formal methods. Formally, services will be measured at least once per year as part of Green Dot's Home Office survey (including evaluation of the Memphis Regional Office for Memphis schools). Teammates will be asked to provide feedback on various services provided by the Regional Office and Green Dot Home Office. Throughout the year, the Green Dot Home Office and Memphis Regional Office will also monitor performance dashboards for their respective departments to ensure effective delivery of services to the Memphis schools.

(6) Using the table below, summarize school- and organization-level decision-making responsibilities as they relate to key functions, including curriculum, professional development, culture, staffing, etc.

Function	Network/Management Organization Decision-Making	School Decision-Making
Performance Goals	Management Team (MT) with input from Directors and Managers sets organizational goals for academics, sustainable growth and culture.	Principals with input from the Memphis Executive Director set school-specific goals.
Curriculum	Home Office (HO) & Regional Office (RO) Instructional Coaches set instructional guidelines and provide guidance on curriculum.	Principals/teachers think through how to implement the curriculum within their school.
Professional Development	HO Education Team and HO & RO Instructional Coaches develop process and tools for coaching, evaluating, and supporting teammates as well as facilitate network-wide and region-wide leadership retreats and training.	Principals and Department Chairs provide daily/weekly professional development for teachers.
Data Management and Interim Assessments	HO Information Technology Team and Knowledge Management Team maintain data infrastructure and reports that enable school-site teammates to access assessment data.	Principals and teachers administer interim assessment and review and analyze data to inform daily instruction.
Promotion Criteria	HO and RO Education team develops student promotion policies and criteria.	Principals and School Leadership Team make promotion decisions based on student data.
Culture	MT and RO Leadership define and promote the organization's core values, administer annual survey to solicit feedback on teammate, parent, and student satisfaction and affiliation.	School leadership promotes the organization's core values, cultivates and maintains school community culture.
Budgeting, Finance, and Accounting	CFO sets network-wide budget goals and objectives; HO Controller establishes network-wide accounting policies; HO Controller and VP of Finance & Business Affairs complete national reporting; Regional Director of Finance and Business Affairs develops regional and school-wide budget assumptions and completes required state and local reporting requirements.	Principals make spending decisions, ensure enrollment and attendance targets are met and conduct monthly monitoring of budget with support from Regional Director of Finance & Business Affairs.
Student Recruitment	HO VP of Finance & Business Affairs and Memphis Executive Director provide guidelines and support. Director of Finance & Business Affairs	School leadership executes student recruitment strategy.

	works with school leadership to implement the student recruitment strategy.	
School Staff Recruitment and Hiring	HO Director of Human Capital provides guidance, network-wide policies and related systems and tools and initial resume screening. RO Director of Human Capital & Human Resources develops local recruiting tools, holds recruiting events, supports school and RO screening and selection process, and disseminates onboarding materials to help new employees.	School leadership and staff participate in recruiting and screening. Principals make the final hiring decisions.
H/R Services (payroll, benefits, etc)	HO Knowledge Management and HR teams manage and maintain HR systems. HO Director of HR provides guidance around HR and payroll policies. RO Director of Human Capital & Human Resources manager oversees local payroll and employee relations needs.	School Office Managers facilitate timely submission of timesheets and ensures employees are following all required employment law and health & safety requirements.
Development/ Fundraising	HO Director of Development identifies and secures funds that benefit the entire network or groups of schools within the network.	Principals and Assistant Principals may seek out additional funding to support specific school programs.
Community Relations	Director of Communications sets overall public and community relations strategy. RO Director of Community Engagement conducts local community outreach, coordinates parent engagement/trainings across schools and supports the RO Director of Finance & Business Affairs in student recruitment/student enrollment activities.	School site leadership manages community and parent relations and partnerships.
IT	HO Information Technology team manages vendor relationship and monitors Green Dot's overall network infrastructure. RO IT team maintains local IT equipment and network.	School site staff escalates IT pain points and needs, and ensures appropriate safeguards are in place to protect IT assets.
Facilities Management	RO Director of Finance and Business Affairs negotiates new and renewed facility leases, leads major capital improvement work, and provides support in selecting facilities maintenance vendors.	Principal hire employee(s) or vendor(s) responsible for facilities maintenance.
Vendor Management / Procurement	HO Director of Finance & Business Affairs develops process to selects vendors for services and supplies. RO Director of Finance and Business Affairs identifies and selects region-wide contracts, manages local vendor relationships and purchases any significant services and goods.	Principals purchase services and goods under a certain threshold (approval needed by RO Director of Finance and Business Affairs and/or the Memphis Executive Director if limits are exceeded).
Student Support Services	HO Director of Community Engagement and HO Director of Public Affairs collect and disseminate best practices and provide support to individual regions or schools. RO support provides day-to-day support and implementation of best practices.	School site leadership identifies and delivers support services to individual students.

(7) Provide, as **Attachment 1**, the following organization charts:
   a. Year 1 network as a whole (including both network management and schools within the network)
   b. Year 3 network as a whole
   c. Year 5 network as a whole
   d. Year 1 school-level organization chart for the proposed 2014-15 school(s)
   e. School-level organization chart at full expansion for the proposed 2014-15 school(s).

The organization charts should clearly delineate the roles and responsibilities of – and lines of authority and reporting among – the governing board, staff, any related bodies (such as advisory bodies or parent/teacher councils), and any external organizations that will play a role in managing the schools. The school-level organization charts should likewise present clear lines of authority and reporting within the school. If the school intends to contract with a charter management organization or other non-profit education management provider, clearly show the provider's role in the organizational structure of the school, explaining how the relationship between the governing board and school administration will be managed.

Academic Plan

Transformational Change

The ASD is committed to authorizing applicants that seek transformational change for the communities they serve, meaning the operator:

- *Puts forth a model that will result in double digit academic gains, and*
- *Seeks to take schools from the bottom 5% to the top 25% in TN within 5 years.*

(1) Articulate the organization's approach to education. Describe the most fundamental features of a school that ensures successful student outcomes in schools with a high concentration of high needs students (academically behind).

(2) Describe the fundamental features of the organization's educational model that will drive outcomes in your proposed school(s). Key features may include:

- Programs (ex. curriculum, PD, afterschool program, parent program, etc…)
- Principles (ex. no excuses, individualized learning, learn at your own pace)
- Structures (ex. blended learning, small learning communities, small class sizes, etc…)

(3) Describe the mechanisms by which the fundamental features you described in (2) will dramatically influence student success. Please provide evidence where possible.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. To execute Green Dot's strengths of highly effective teachers, strong principal teachers and a culture of transparency, performance and accountability, every Green Dot school must contain four elements:

- **Quality Teaching and Instruction:** Instruction is the core activity of all Green Dot schools. While several important factors contribute to student achievement, research has demonstrated that the quality of classroom instruction has twice the impact on student achievement as school-wide policies regarding curriculum, assessment, staff collegiality and community involvement.[2] Green Dot schools ensure that a great teacher leads every classroom, and a great principal leads each school through our teacher effectiveness initiatives and Administrator-In-Residence training program.
- **Master Scheduling that Meets the Needs of Students:** All of the students attending Green Dot schools are required to complete a rigorous, college-preparatory curriculum, with intervention and acceleration courses offered beyond the core content areas. Intensive interventions, including literacy and math support, Advisory and test preparation, are built into the school day to ensure that all

[2] Marzano, 2003.

students are successful. All elective courses support core content development.

- **Data-Driven Decision-Making:** As learning organizations, Green Dot schools use the latest technology to collect and analyze student-, school- and consortium-level data to guide decision-making and continuous improvement. Each Green Dot school also requires all students to complete rigorous, college-preparatory requirements and uses quarterly interim assessments and benchmarks to evaluate student progress and identify opportunities for intervention and acceleration.
- **College-Going Culture:** Teachers and administrators ensure that a college-going culture permeates the school community. Green Dot schools have adopted standards and assessments that promote college- and career-readiness. Students annually complete and revisit Graduation Plans, which detail their customized course sequences, so that they can graduate on-time and college-ready. To further ensure a "college-going" culture, counselors organize college field trips for every grade level, and students are encouraged to pursue additional college-related opportunities such as summer college programs for youth at local campuses.

2.-3. Green Dot's school model represents over 12 years of consistently launching and operating high-quality schools in which students are being prepared for college, leadership and life. Green Dot will fully leverage the fundamental features of its educational model listed below to take Memphis schools from the bottom 5% to the top 25% in within five years.

Rigorous, College-Preparatory Curriculum

Green Dot students enroll in college at a significantly higher rate than students in the rest of LAUSD, California and the nation. The four-year college acceptance rate for graduating seniors at Green Dot schools in 2011-2012 is 59%, and the two- or four-year acceptance rate of our graduating seniors was 86%. In comparison, based on the most recently available data from LAUSD, the college acceptance rate of all graduates residing in Los Angeles County to California State University (CSU) and University of California (UC) schools was 19%. The comparable state average acceptance rate in California is 18%. Green Dot schools are centered on high expectations for all students; every student takes a rigorous, college-preparatory curriculum. Green Dot Memphis' master schedule will include four years of ELA and math, three years of science and history and a minimum of two years of foreign language. The curriculum for all core content areas will be mapped against college-level standards, and students will be encouraged to enroll in Advanced Placement courses. Teachers will provide quarterly benchmark exams and interim assessments in core content areas to monitor their students' progress and will be available for additional support during teacher office-hours. Green Dot Memphis will also offer a range of electives to provide opportunities for students to explore their passions.

Individual Graduation Plan

When compared to their peers, students at Green Dot schools are 29% more likely to graduate from high school (88% compared with 59% at comparison schools)[3] and four times more likely to graduate with the A-G requirements needed for acceptance into the UC and CSU systems (61% compared with 15% at LAUSD). To accomplish this, Green Dot students work with counselors to create an individual Graduation Plan that lays out a course sequence based on individual interest and goals. This individual Graduation Plan, developed and revisited twice a year by the student and counselor, articulates the student's personal learning objectives and path. Counselors administer interest-inventories at the start of the process. The end product is a recommended course sequence mapped against graduation requirements and based on the

[3] The average graduation rate indicated is an average NCES graduation rate.

student's skills and interests. Each Green Dot Memphis student will meet with his/her counselor twice a year to provide feedback on his/her Graduation Plan and to review his/her progress.

Methods of Instruction

Green Dot's Teacher Development and Evaluation system provides a research-based framework for effective teaching that creates a common definition and criteria for effective classroom teaching. At the heart of Green Dot's Teacher Development and Evaluation system is the College-Ready Teaching Framework (CRTF) – a rubric that defines the core competencies expected of all Green Dot teachers. The College-Ready Teaching Framework is comprised of five domains, derived from Charlotte Danielson's research-based *Framework for Teaching* (2011). These five domains include: 1) Data-Driven Planning and Assessing Student Learning, 2) The Classroom Learning Environment, 3) Instruction, 4) Developing Professional Practice and 5) Developing Partnerships with Family and Community.

Throughout the CRTF, three priorities are also reflected in Green Dot's descriptors of teacher performance that highlight our organization's underlying beliefs around what constitutes good instruction:

- **Constructivism**: Individuals construct new knowledge from their experiences and prior understandings. The learner does the work of learning; for example, through thinking, talking, writing or making. Teachers create and facilitate opportunities for students to construct meaning through inquiry, academic discourse, meta-cognitive activities, experiential learning and problem solving.
- **Cognitive Engagement:** Individuals give sustained, engaged attention to a task requiring mental effort and that is within the zone of proximal development. As a result, teachers demonstrate high level of performance when their students are meaningfully engaged in cognitively complex learning.
- **College Readiness**: Individuals have the knowledge, skills and attributes to succeed in college including key cognitive strategies, key academic knowledge and skills, academic behaviors including self-monitoring and study skills and contextual skills and awareness such as "college knowledge."

Green Dot teachers will also draw from the following research-based practices:

- **Planning and Preparation**: *"Essential Elements of Effective Instruction" by Madeline Hunter*
  This approach to teaching uses Direct Instruction (DI) as the framework for planning. DI refers to a highly scripted method that is fast-paced and provides constant interaction with students.
- **Assessment and Learning**: *"Understanding by Design" by Jay McTighe and Grant Wiggins*
  Understanding by Design focuses on "backward design" – the practice of identifying the desired outcomes in order to design curriculum units, performance assessments and classroom instruction.
- **Instructional Techniques:** *"Teach Like a Champion" by Doug Lemov*
  Teach Like a Champion offers teaching techniques to help teachers become champions in the classroom. Ten signature strategies employed in Green Dot classrooms include 'Cold Call', 'Everybody Writes', 'No Opt Out', 'Ratio', 'Right is Right', 'Stretch It', 'Sweat the Details', 'Wait Time', 'Break It Down' and 'At Bat'.

Social and Life Skills Development

Green Dot Memphis students will participate in a weekly Advisory class with the same group of students and teachers for the entirety of their high school career. Advisory serves as a structured time and space for students to reflect on their learning and to discuss the connection between learning and life-long success. Advisory activities are organized around four pillars: 1) school culture and safety, 2) academics, 3) social life skills and 4) civic engagement. During Advisory, students may receive academic support from their

Advisor and peers, learn study and test-taking skills, engage in 'college-knowledge' lessons and explore issues related to their school experience. In this class, students also meet with their Advisory teacher every two weeks to review academic progress and address the invariable challenges that arise. Working with the same teacher and student peers for the duration of high school, students benefit from a familiar support system built into the school day. These relationships serve as the foundation for safe, personalized learning environments where students can develop academically, emotionally and socially. The high level of attention that Green Dot devotes to developing such personalized, teacher-student relationships is best demonstrated through our 2011-2012 School Stakeholder Surveys in which more than 80% of students across all Green Dot schools agreed or strongly agreed with the statements that 1) My teacher makes me feel that s/he really cares about me and 2) Teachers and administrators treat me with respect.

Academic Interventions

Green Dot is committed to serving the needs of every student, no matter their background. In school year 2010-11, at our two high school transformations, approximately 60% of students entered the school substantially below grade level in English and 80% entered substantially below grade level in Math. Green Dot succeeds with some of the most socioeconomically-disadvantaged student populations in the city and has specific academic interventions and strategies to support such high need students:

- **Reading and Math Intervention Programs:** Read 180 and Math Support, standards-aligned programs for reading and math, are provided to students that test low in reading and/or math. Typically, these courses are given to 9th graders through an elective class or during Advisory.
- **Read-In:** Read-In focuses on the importance of reading at the school by providing structured time for students to fill out reading logs and provide evidence of comprehension through writing. Typically, students will read silently during the first 20 minutes of Advisory.
- **Credit Recovery:** Multiple pathways and options are customized for severely credit-deficient students that enable them to fulfill their graduation requirements in a fifth year.
- **English Learners:** Hampton-Brown Edge, a core reading/language arts program designed for students below grade level, provides intensive supports for students entering school as beginning ELLs, including a fifth year of study if identified in an Individual Learning Plan.
- **After School Tutoring:** Students who are not achieving a satisfactory grade within a particular class and/or need more support in a subject can attend tutoring, which is offered for an hour every day after school and run by a credentialed teacher.
- **Office Hours:** Teachers hold office hours twice a week after school to provide additional support.

Integrated Wraparound Services

Green Dot also recognizes the critical importance of in-school and community-based services in addressing the out-of-school challenges that inhibit learning and stall further gains in achievement. Green Dot Memphis plans to partner with national and local organizations to provide an integrated set of wraparound services including health screenings and teen dating violence prevention. Green Dot Memphis will also seek out opportunities to partner with organizations providing high-quality, culturally competent services for students.

Parental Involvement

Green Dot is committed to actively integrating parents and guardians into all aspects of their students' school experience. Green Dot Memphis will offer Green Dot Parent Academy, an eight-month program that consists of one 2-hour workshop per month from October through May with Parent Graduation in June.

Green Dot schools will also recommend parents to provide 35 service hours to the school each year. Green Dot conducts an annual School Stakeholder survey at each of its schools to gauge family involvement and satisfaction as well as incorporate family feedback. In 2011-2012, more than 90% of families across all Green Dot schools either agreed or strongly agreed with the statements that 1) teachers at this school have helped my student set high academic goals and 2) teachers at this school have helped my student to meet his/her academic goals. For specific details on how families will be involved in Green Dot Memphis schools, refer to the Parent & Community Involvement Section.

Past School Performance

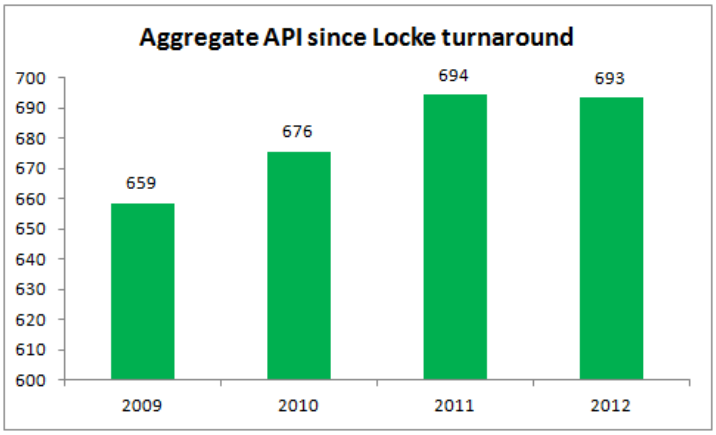
The ASD will use the information provided in the Intent to Apply packet to assemble past performance data on schools that your organization currently operates or has previously operated.

Provide a brief accompanying narrative that describes your organization's success educating a similar demographic population to the population you intend to educate in Tennessee. *Please note that the ASD may contact your other authorizers*. In addition, describe the causes that led to and the current status of:

(1) Any performance deficiencies or compliance violations that have led to authorizer intervention
(2) Any litigation involving your organization or a school that you operate
(3) Any material audit findings for your organization or a school that you operate

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

Green Dot's Overall Results



Green Dot schools average more than 76 points higher on the California Academic Performance Index (API) than comparable public schools in similar neighborhoods. API scores are a measure released annually by the California Department of Education that indicates how well students in a school or district performed on a composite of state standardized tests. Green Dot has consistently increased our aggregate network API in the three years following the launch of the Locke turnaround. In 2011-12, we maintained our network API score while launching full transformations at Jordan High School and Clay Middle School.

Independent Schools' Results

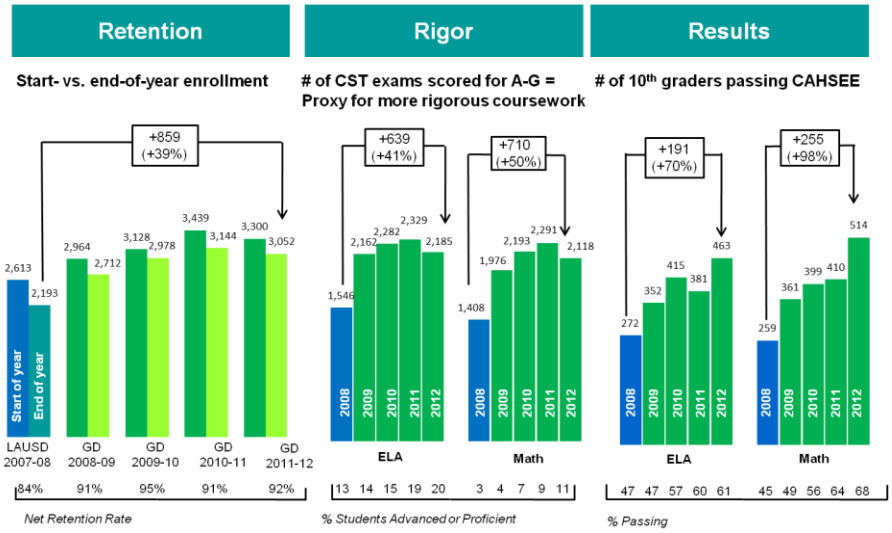
Our independent schools routinely exceed the API scores of other neighborhood schools by even wider margins, in some cases by nearly 200 points. Two of our schools, Ánimo Leadership High School and Ánimo Westside Charter Middle School, exceed the statewide API goal of 800; several more are poised to pass it in the next few years. Our independent schools are also graduating students at rates previously unheard of in the communities they serve - 91.4% as compared with 69.1% for comparison schools.[4]

Transformation Schools' Results

Green Dot has developed a model for whole school turnaround that, in a short period of time, has already achieved significant gains in persistently low-achieving schools. Through our emphasis on **retention**, **rigor**,

[4] Average NCES graduation rate.

and **results**, Green Dot has dramatically improved student outcomes at the Locke Family of Schools. Refer to the Phase-In/Full Transformation Planning Section for additional details on our transformation schools' results.



- **Retention:** Green Dot prioritizes keeping students in school, which is reflected in the increases in student enrollment and **retention** in the above figure. This is also reflected in Locke's improved graduation rate under Green Dot, measured by the 2012 UCLA CRESST study at 80%, compared with 55% for peer schools. Greater retention also means that many lower-performing students who would have otherwise dropped out remain in school and are counted in standardized testing results.[5]
- **Rigor:** Green Dot's emphasis on **rigor** has resulted in a marked increase in the number of students taking college prerequisites and graduating with diplomas that meet the CSU/UC "A-G" college entrance requirements. According to the same 2012 study, 48% of Green Dot's Locke students graduate having completed A-G requirements, nearly four times the 13% rate at peer schools.
- **Results:** Finally, our drive towards **results** at Locke has resulted in measurable improvement in student achievement. Under Green Dot management, there has been a dramatic increase in the number of 10th graders passing the California High School Exit Examination (CAHSEE) test.

1. **Ánimo Watts:** Green Dot received a conditional renewal on its charter for Ánimo Watts College Preparatory Academy for the 2010-11 school year due to lower than desired CST scores and CAHSEE passage rates. Green Dot and the Los Angeles Unified School District agreed to academic targets and benchmarks to measure progress. Green Dot pursued a variety of strategies, including adding a math support class for struggling 9th graders, providing intensive coaching for math teachers, increasing targeted interventions for students, and providing "Safe & Civil" professional development for teachers. To date, Ánimo Watts has met its targets, improved school culture, and dramatically improved parent engagement.

Supplemental Education Services (SES): In 2008, when Green Dot took over Locke High School, it inherited the school's Year 5 Program Improvement (PI) status under No Child Left Behind (NCLB). As such, Locke 1, Locke 2 and Locke 3 are currently in PI status. Three (3) other Green Dot schools are under

[5] Sources: National Center for Research on Evaluation, Standards and Student Testing (CRESST), Center for the Study of Evaluation (CSE), Graduate School of Education & Information Studies, UCLA, "Evaluation of Green Dot's Locke Transformation. Project: Findings for Cohorts 1 and 2 Students", February 2012.

Year 2 Program Improvement status, Ánimo South Los Angeles, Ánimo Locke Tech and Ánimo Watts. Ánimo Locke Tech and Ánimo Watts are part of the Locke Family of Schools. Green Dot is offering SES for students at schools with Year 2 or higher Program Improvement status under NCLB.

Quality Education Investment Act (QEIA): In 2011, Green Dot submitted a petition for its QEIA funding due to non-compliance on the act's Teacher Experience Index requirement. Green Dot was successful in seeking approval and received a waiver from the California State Board of Education.

2. **CCSA Green Dot, PUC et al. v. LAUSD 2008:** Green Dot and other Los Angeles-based charter management organizations were involved in a lawsuit against LAUSD to enforce charter school facilities rights under Proposition 39. The law serves to ensure "that public school facilities should be shared fairly among all public school pupils, including those in charter schools." Proposition 39 requires school districts to make "reasonably equivalent" facilities available to charter schools upon request. This litigation was successful.

Emily Vaughn Henry v. Green Dot Public Schools and Kenneth Zeff (Los Angeles County Superior Court Case No. BC495497): In July 2012, Ms. Henry, former Green Dot Vice President of Technology, filed a tort claim against Green Dot Public Schools and Kenneth Zeff, former Green Dot Chief Operating Officer. The tort claim was denied. Ms. Henry timely filed a Complaint with the Los Angeles County Superior Court on November 2012 against Green Dot and Mr. Zeff. This case is currently in the initial discovery phase and is being handled by Green Dot's insurance excess liability carrier and has been assigned to the law firm of Hinshaw & Culbertson, LLP.

3. Green Dot and our schools have not had any material audit findings.

Driving for Results

The ASD will evaluate the performance of every charter school annually and for renewal purposes according to a set of academic, financial, and organizational performance standards that will be incorporated into the charter agreement. The academic performance standards will consider status, growth, and comparative performance based on federal, state, and school-specific measures. The financial performance standards will be based on standard accounting and industry standards for sound financial operation. The organizational performance standards will be based primarily on compliance with legal obligations, including fulfillment of the governing board's fiduciary obligations related to sound governance.

Applicants may propose to supplement, but not replace, the ASD's performance standards with school-specific academic or organizational goals.

(1) Describe any mission-specific academic goals and targets that the school(s) will have. State goals clearly in terms of the measures or assessments you plan to use and describe the process by which you will determine and set targets.
(2) Describe any mission-specific organizational goals and targets that the school(s) will have. State goals clearly in terms of the measures or assessments you plan to use and describe the process by which you will determine and set targets.
(3) In addition to the mandatory TCAP and end of course (EOC) assessments, identify the primary interim assessments the school(s) will use to assess student learning needs and progress throughout the year. Explain how these interim assessments align with the school's curriculum, performance goals, and state standards.
(4) Explain how the school(s) will measure and evaluate academic progress – of individual students, student cohorts, and the school as a whole – throughout the school year, at the end of each academic year, and for the term of the charter contract.
(5) Articulate who will be responsible for managing the data, interpreting it for classroom teachers, and leading or coordinating professional development to improve student achievement.
(6) Explain the training and support that school leadership and teachers will receive in analyzing, interpreting, and using performance data to improve student learning.

(7) Describe the corrective actions the school(s) will take if it falls short of student academic achievement expectations or goals at the school-wide, classroom, and/or individual student level. Explain what would trigger such corrective actions and who would be responsible for implementing them.
(8) Explain how the proposed school(s) will identify and meet the learning needs of students who are performing below grade level and monitor their progress. Specify the programs, strategies and supports that will be provided.
(9) Explain how the school(s) will identify and meet the needs of intellectually gifted students (TN law makes intellectually gifted students eligible for special education services).

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1-2. Green Dot is committed to transforming schools from the bottom 5% to the top 25% in Memphis within five years. To ensure high academic, financial and organizational performance standards, Green Dot Memphis will undertake an annual target setting process that involves the Management Team, Memphis Executive Director and Principals. This goal-setting process will mirror the existing processes in place for our California Green Dot schools. Each Memphis school will be held accountable to an extensive set of Key Performance Indicators (KPIs), including mission-specific as well as organizational goals. These KPIs will be tracked quarterly in school dashboards generated by the Home Office Knowledge Management Team.

These comprehensive dashboards guide organizational goals and targets at the school level in four key areas 1) student outcomes, 2) instructional quality, 3) operational excellence and 4) sustainability. The metrics in these categories, particularly student outcomes, will be aligned with Common Core and Tennessee State Standards for Green Dot Memphis schools. Required KPI and metrics include:

- Average Daily Attendance Rate of 95%
- 9th Grade Cohort Graduating in 4 years of 75%
- 4-Year College Acceptance Rate of 80%
- 100% of students complete three college applications
- 100% of students complete 40 service hours before graduation
- 80% of parents recommend the school to a friend per School Stakeholder Survey results
- 70% of students recommend the school to a friend per School Stakeholder Survey results

3. Green Dot relies heavily on data collected from assessments to personalize learning for each student, ensure proper placement in classes and measure students' proficiency levels. The following placement exams and interim assessments will be used at Green Dot Memphis schools:

- **Placement Exams**: In Year 1, Green Dot plans for all incoming 9th graders and returning 10th-12th graders to take two placement exams (Scholastic Reading Inventory Diagnostic Test and the Green Dot Math Diagnostic Test). In Year 2 and onward, Green Dot would assess only incoming 9th graders. The reading test is taken from Read 180, a standards-aligned reading acceleration program, and this test determines a student's lexile level so that Green Dot can determine which students are reading at a basic or below basic level. The Green Dot Math Diagnostic test is used to determine Algebra readiness. Students who score basic or below basic on the reading assessments are placed in a year-long Read 180 course to support them in language arts. Students who score basic or below basic on the math assessments are placed in a course to support them in mathematics.
- **Interim Assessments**: Green Dot Memphis will also use quarterly interim assessments in core areas such as English, Math, Science and History. In school year 2014-2015, these interim assessments will be aligned to grade-level Common Core Standards in English and Math and Tennessee State

Standards in Science and History. These benchmarks will 1) provide the ability for schools to track individual student progress, 2) create common assessments across Green Dot schools and 3) provide opportunities for students to become accustomed to standardized testing. Following each benchmark exam, Green Dot Memphis will host quarterly "Data Days," during which teachers from all grades review interim assessment results together and find best practices among them. Then, teachers look at specific subject areas in which students have struggled so that they can return to the classroom and re-teach that information.

4. Green Dot Memphis will use various formative assessments as well as the Tennessee state summative assessments to assist in identifying strengths and weaknesses at a student, classroom, grade, school and organization level. Green Dot Memphis will collect and analyze data on student achievement on a regular basis and will provide student achievement data to staff, parents and the ASD.

- **Individual Student Performance:** Staff will receive data on student achievement during staff meetings and will use this data to monitor and improve Green Dot's education program. If a student is performing below proficiency on interim assessments and benchmarks, the classroom teacher would identify and implement the appropriate opportunities for intervention. If a classroom's performance is falling short of academic expectations or goals, the Principal and Regional Instructional Coaches would work with the teacher to implement strategies for performance improvement such as attending in-house workshops on issues as diverse as behavior management and data analysis, using peer collaboration on lesson planning and delivery and utilizing a video library of best classroom practices.
- **Student Cohorts and School-Wide Performance:** On a weekly basis, the Memphis Executive Director will provide coaching to each Principal. Through this approach, the Memphis Executive Director will be able to consistently monitor the performance of each school and the region. Every summer, each school will have a staff retreat to analyze data and develop school-wide plans for professional development. The Management Team, including the Memphis Executive Director, will meet quarterly to review regional and network-wide data, identify issues and determine action plans.

The performance of each Green Dot Memphis school will also be formally assessed annually through Program Reviews. The Program Review is a four-hour planning session with the Home Office Education Team, Memphis Executive Director and school leadership to create a roadmap for increasing student achievement over the next two-to-three years. The recommendations are based on ensuring that each school develops and meets the four elements of success: 1) quality teaching and instruction, 2) master scheduling focusing on students' needs, 3) data-driven decision making and 4) college-going culture.

5.-6. Green Dot's knowledge-sharing platform *Connect* enables educators to access all of Green Dot schools' various data systems, including *PowerSchool* (student information), *DataDirector* (assessment results) and *BloomBoard* (calibrated professional development resources). The data warehouse is managed by Green Dot's Home Office Information Technology and Knowledge Management teams. One notable feature is Tableau reports, generated from Green Dot's data warehouse that collects and stores data from different source systems and turns that data into a format that teammates can use for analytical purposes. Tableau reports provide comprehensive student enrollment, demographic and achievement data, enabling teachers and Principals to spend more time garnering insight and developing action plans rather than searching and aggregating the data on their own. The Data & Accounting Analyst in the Memphis Regional Office will work with Green Dot's Home Office Knowledge Management team to ensure that the Tableau reports are useful and applicable to Green Dot Memphis.

Principals, Department Chairs and Instructional Coaches will be responsible for using the student

performance data in Tableau reports to identify areas for improvement and professional development opportunities for teachers and region-wide. Principals will be supported by the Memphis Executive Director, Instructional Coaches, and Data & Accounting Analyst based out of the Regional Office to interpret performance data or decision-making. The Executive Director will help each Principal understand his/her school's data, benchmark it against other Green Dot schools and share best practices and suggestions for improvement. Instructional Coaches will help Principals understand progress and improvement of teachers using data. During the school year, teachers will be supported by their Department Chairs and peers in learning to gather the appropriate data, interpret results, and develop an action plan.

7. The National Expansion Growth Team Lead and Memphis Executive Director will perform an annual performance analysis for Memphis schools that takes into account 1) student achievement, 2) school culture and 3) school model. Refer below for metrics that will be reviewed in each of these categories:

Indicator # 1 – School Achievement

- Did the school meet its Tennessee Comprehensive Assessment Program (TCAP) target?

Indicator #2 – Eight Vital Signs of School Culture

- **Mission Effectiveness:** Does the staff feel like the school is successfully achieving its mission to prepare students for college, leadership and life?
- **Effective Leadership:** Does the staff rate administrator(s) favorably on leadership skills?
- **Structures for Community Engagement:** Does the school provide effective structures to ensure that staff, parents and students own school success?
- **Staff Stability:** Is a large portion of the staff new to Green Dot? Have there been a significant number of conflicts escalated to the Executive Director because they could not be resolved in other ways?
- **Effective Faculty:** Are the teachers and counselors successfully executing their duties?
- **Affiliation with Green Dot:** Does the staff support the larger Green Dot mission? Do they participate in organization-wide initiatives?
- **Stakeholder Satisfaction:** Do parents and students feel that the school is effectively preparing them for college, leadership and life?
- **Student Safety & Engagement:** Do students understand the importance of school? Is the school a safe place to learn?

Indicator #3 – School Model

- **Fidelity**: How well do the school leaders/teachers implement the Green Dot curricular model?
- **Will**: Does the school possess the desire to implement the Green Dot curricular model?

Schools that are not achieving success on any of these indicators are identified as "Hot Schools". The National Expansion Growth Team Lead and Memphis Executive Director would work with Hot Schools to create a customized plan for performance improvement. For instance, a school identified as being "Hot" on School Achievement may receive additional coaching resources to support teaching effectiveness or the Memphis Executive Director may meet with these Principals twice a week instead of once to focus on implementing Green Dot's intervention pathways in literacy, math and special education. Hot Schools may also receive additional support in terms of Regional Office and Home Office services such as assessment results or teacher coaching. On a quarterly basis, the National Expansion Growth Team Lead and Memphis

Executive Director would review a Hot School's data and spend time identifying ways to support each school according to its individual needs.

8. Green Dot is committed to serving academically low-achieving students. To meet these needs, Green Dot uses a data-driven approach to understanding student needs as early as possible in order to adequately plan the right portfolio of services and programs and develop Individualized Learning Plans (ILP) for much of the student population. Green Dot's approach to implementing a portfolio of interventions for high-needs students includes 1) using data to understand and ensure targeted interventions and 2) providing tailored academic as well as non-academic supports that promote high achievement:

- **Summer Bridge:** All new students registering at a Green Dot school are brought together at a Green Dot campus during the summer for an introduction to our culture of high expectations and personal accountability. In the first year of assuming any full transformation school, Green Dot would seek to hold Summer Bridge for its entire campus depending on the availability of funding. If unable to hold Summer Bridge for the entire campus, Green Dot plans to hold a 9th Grade Summer Bridge. During Summer Bridge, students meet with their future teachers, attend classes and take initial placement exams. Throughout the summer, Green Dot academic teams analyze test scores and students assessed below grade level are assigned to Response to Intervention levels. Counselors, special education teachers, and curriculum specialists review Individual Education Plans and student transcripts, developing appropriate interventions that are shared with classroom teachers.
- **Response to Intervention (RTI):** Not every child who struggles with school, whether academically or behaviorally, is classified as having special needs. In fact, the large majority of students at risk of failing school do not have an identifiable disability. Green Dot's Response to Intervention model was developed to meet the needs of such students. Green Dot's RTI model encompasses a three-tier approach for employing a particular research-based intervention for a group of students with similar problems in a given domain. Tiers 1 and 2 are classroom prevention steps, and Tier 3 is focused on intensive, individualized education. Refer to the Special Populations and At-Risk Students Section for more detail.

9. Green Dot Memphis will also serve the needs of intellectually gifted students in accordance with Tennessee law and policies. Students achieving above grade level will be identified through standardized test scores, teacher assessments and grades, and benchmark data. Green Dot Memphis will support all instructors in the development of materials and curricular enrichment activities so that gifted students are pushed across content areas. Specifically, students found to be achieving above grade level will have an opportunity to excel in Honors or Advanced Placement Courses as well as Community Service/ Leadership courses. The Community Service/ Leadership course will push intellectually gifted students to apply their gifts to projects focused on improving the Green Dot Memphis school culture, structure and environment (i.e., organizing field trips, assuming school leadership positions).

Special Populations and At-Risk Students

Schools are responsible for hiring licensed and endorsed special educators pursuant to law. School personnel shall participate in developing Individualized Education Programs (IEPs); identify and refer students for assessment of special education needs; maintain records; and cooperate in the delivery of special education instruction and services, as appropriate.

Special Education

(1) Track Record: Please explain the extent to which the organization has experience working with special needs students. If applicable, describe your track record of academic success for students with disabilities.

(2) Identification: How will the operator collaborate with the ASD to identify any student who is enrolled in its schools who is presenting academic or behavioral problems to determine whether that child should be referred for a special education evaluation?

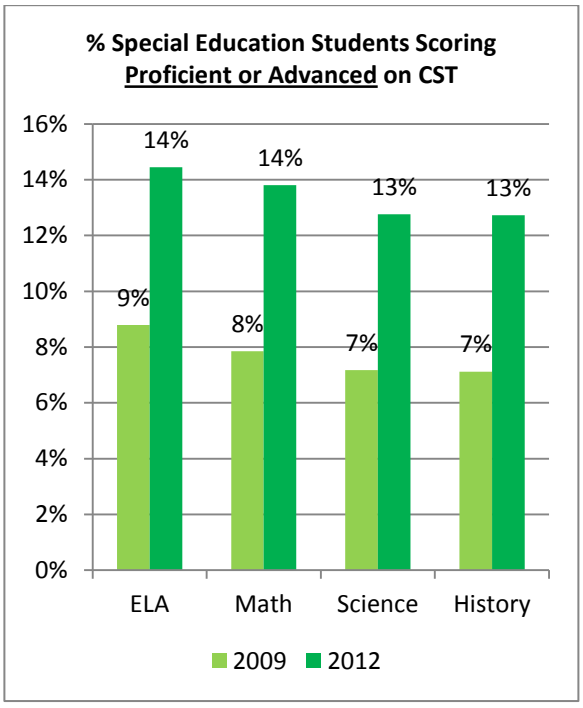
(3) Staffing & Administration: How will special education and related service personnel collaborate with general education teachers (e.g. team teach, team planning, etc.)?

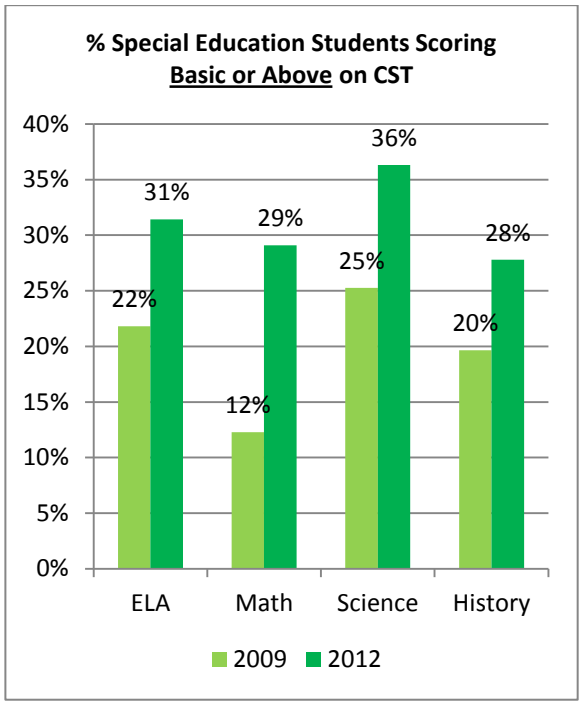
(4) Curriculum & Instruction: What is the operator's plan to modify delivery of curriculum (e.g. integration of assistive technology) to ensure that all students can access the general education curriculum? How does the school plan to train teachers to modify the curriculum and instruction to address the unique needs of students with disabilities? How will curriculum and instruction decisions be tracked and monitored by IEP teams and school personnel?

(5) Discipline: Explain how the school(s) will protect the rights of students with disabilities in disciplinary actions and proceedings.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot believes in the potential of all students to succeed in college, leadership, and life, and our school is committed to serving the needs of every student, no matter what level at which they enter our schools. Across all of our independent and transformation schools, Green Dot serves a 10% SPED population. The average across our transformation schools is 16%, with some schools serving a 20% SPED population. Since 2009, Green Dot has grown the percentage of its SPED students scoring **Proficient or Advanced** on California Standards Tests (CSTs) by five percentage points in ELA and six percentage points in Math. Similarly, Green Dot has grown the percentage of its special education students scoring **Basic or Above** on the CSTs by nine percentage points in ELA and 17 percentage points in Math.



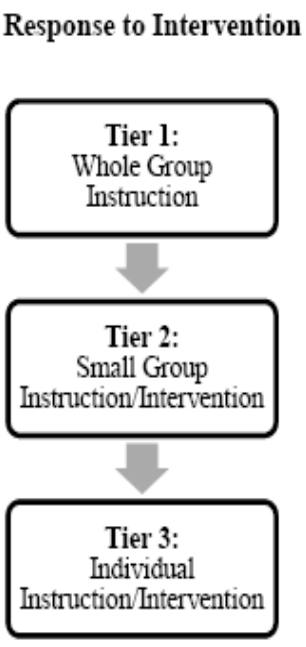


2. Green Dot Memphis will follow child-find procedures to identify all students who may require assessment for special education and related services. If a student is referred to be assessed for special education, Green Dot Memphis will comply with all provisions of the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1974, and the Americans with Disabilities Act of 1990, Title II. Green Dot Memphis leaders (primarily the Regional SPED Program Administrator) will work with Green

Dot's Home Office Special Education Team and outside organizations to create an environment where all students are held to high expectations but still individually supported.

Green Dot Memphis will use a Student Success Team (SST) and the Response to Intervention (RTI) model to ensure students receive high-quality instruction matched to their individual needs.

- **Student Success Team:** Green Dot Memphis will implement a Student Success Team (SST) to ensure that all students who are struggling academically or behaviorally are identified by key stakeholders. Members of the SST can include administrators, teachers, counselors, parents, students as well as outside service providers, if applicable. The SST team reviews the student's cumulative file records to identify history and analyzes various sources of data such as attendance, grades, standardized tests and other assessments, teacher reports and observations. Through the examination of this data, students will be grouped into tiers of leveled support each fall. Strategies of various intensity levels will be applied to students within each RTI tier at the start of school.
- **Response to Intervention:** RTI is a process that improves academic success through data analysis, targeted instruction and interventions and progress monitoring to prepare students for college, leadership and life. Green Dot's RTI process builds on extensive intervention programs and supports that are primarily implemented in the 9th and 10th grade. It also monitors the progress of the students who are receiving targeted interventions and utilizes data to identify how students are responding to interventions. Additional interventions are then determined to meet the targeted population that are making little to no progress. Please refer to the chart below for additional detail on interventions within the three tiers:
  - Tier I RTI Intervention: A classroom teacher is expected to deliver high-quality instruction to the whole class. To do so, teachers must differentiate their lessons, adapting objectives, modeling concepts, providing instruction and developing activities, to address a range of learning styles and educational needs. Teachers assess student progress regularly and identify those struggling to keep up, in which case, they are placed in Tier II.



  - Tier II RTI Intervention: Students in Tier II (approximately 20% of a class) are placed in small working groups within the classroom to focus three or four times a week on more targeted learning objectives and activities. Group work, directed by the teacher, gives students the opportunity to work through ideas at their own pace and the teacher the freedom to tailor his or her instruction to individual students. Students are evaluated on an ongoing basis and when objectives are achieved, they return to Tier I general instruction. Students who do not respond to Tier II intervention are placed in Tier III.
  - Tier III RTI Intervention: Students in Tier III (approximately 5% of a class) receive more focused, daily one-on-one instruction from either the classroom teacher or a SPED specialist either within the classroom or in out-of-class sessions. Students continue to be evaluated on, at a minimum, a weekly basis. When objectives are achieved, they are moved back into Tier II or Tier I settings. Students who remain unresponsive are referred for clinical evaluation by a school psychologist to determine the presence of any learning disabilities.

The RTI process identifies and tracks interventions for approximately six weeks to determine whether or not the student is responding. In the event of inadequate progress, the SST proceeds with making a referral for the student to be evaluated for SPED and related services.

3. Once it has been determined that a student qualifies for SPED and/or related services, the IEP team will meet to discuss the identified areas of need. The team will collaborate to create an IEP for the student that includes strengths, weaknesses, measurable annual learning goals and behavioral goals that may include the development of a Functional Assessment of Behavior (FAB) and Behavior Intervention Plan (BIP) for students with identified difficulties in behavior. Green Dot Memphis will provide appropriate personnel, including SPED and related service personnel, with copies of the IEP and training in using IEP strategies.

Green Dot Memphis will hire SPED teachers and SPED aides to serve students with disabilities in accordance with the support level needed to implement the related services and specialized instruction detailed on the IEP. Similarly, all personnel who provide related services (e.g. psycho-social counseling will be provided by a psychologist, social worker or mental professional) to students will meet all required licensure and/or certification requirements pertaining to their area of related service. Speech language, occupational, and physical therapy services may be provided internally or contracted to external providers for students who qualify. These SPED and related service providers will have the opportunity to collaborate with their general education peers in grade-level department meetings.

4. Students will be grouped in heterogeneous classrooms where all teachers use differentiated instruction. Differentiated instruction will take a number of forms, including purposeful group structures, varying assessments based on need and accommodations and modifications for students with disabilities. This flexible grouping provides all students with individualized, challenging instruction. Teachers will use an appropriate mix of direct instruction, cooperative learning and individual student practice for all lessons. Refer to the Special Populations and At Risk Students Section for detail on Green Dot's RTI model.

5. In the case of a student who has an IEP or a student who has a 504 Plan, Green Dot will ensure that it follows disciplinary procedures that comply with the mandates of state and federal laws, including the IDEA and Section 504 of the Rehabilitation Act of 1973.

English Language Learners

(1) Explain how the school(s) will meet the needs of English Language Learner (ELL) students, including the following:
    a. Methods for identifying ELL students (and avoiding misidentification);
    b. Specific instructional programs, practices, and strategies the school(s) will employ to ensure academic success and equitable access to the core academic program for these students;
    c. Plans for monitoring and evaluating the progress and success of ELL students, including exiting students from ELL services;
    d. Means for providing qualified staffing for ELL students.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. a.-d. Green Dot Memphis will serve English Language Learners (ELLs) based on the U.S. Department of Education's six steps of progression through an ELL program:

1) **Enrollment:** Green Dot will not discriminate based on English language proficiency or immigration status. Our enrollment form will not request a social security number. We will provide our families communication in a language they understand. Once we identify the percentage of ELL students at our schools, we will tailor our ELL staffing needs, including designating an ELL Coordinator.

2) **Identification:** The identification process for every student will include a Home Language Survey that

will serve to identify all students' primary or home language as well as a family's potential need for interpretation or translation. The ELL Coordinator will meet with guardians of all students identified as having a primary or home language other than English to discuss the results of the assessment and the educational plan the school will follow to support their child's educational needs.

3) **Assessing Students' Language Proficiency:** If a student's Home Language Survey indicates that a language other than English is spoken in the home, the Green Dot school will administer the Tennessee English Language Placement Assessment (TELPA) within 30 calendar days of initial enrollment and annually thereafter during the state-established testing window until the student is re-designated as fluent English proficient.

4) **Placement and Services:** Green Dot will use a number of bilingual teaching strategies in addition to its core program, including Specially Designed Academic Instruction in English (SDAIE). On a bi-monthly basis, the ELL Coordinator will meet with both classroom teachers and grade level teams to assess the progress of ELL students. The ELL Coordinator and classroom teachers will be responsible for monitoring the assessment of ELL students, reevaluating ELL services and communicating with ELL students' families on a quarterly basis about their children's progress.

5) **Transition/Exiting ELL Support:** The progress of ELL students towards proficiency will be assessed annually using the English Language Development Assessment (ELDA). Results will be used to determine whether each ELL student is meeting Annual Measurable Achievement Objectives for English language proficiency, as well as determine which students are no longer considered ELLs. The ELDA results will be used to regularly assess a student's ELL designation and ongoing need for any extra language support.

6) **Monitoring:** Once a student gains sufficient proficiency in English, he/she will be re-classified and no longer participate in extra language support programs. The ELL Coordinator and the classroom teachers will continue to monitor the student's progress for an additional two years.

School Structure – Schedule

(1) Discuss the annual academic schedule for the school(s). Explain how the calendar reflects the needs of the educational program. In **Attachment 2**, provide the school(s)' proposed calendar for the first year of operation, including total number of days/hours of instruction.

(2) Describe the structure of the school(s) day and week. Include the number of instructional hours/ minutes in a day for core subjects such as language arts, mathematics, science, and social studies. Note the length of the school(s) day, including start and dismissal times. Explain why the school(s)' daily and weekly schedule will be optimal for student learning. Provide the minimum number of hours/minutes per day and week that the school(s) will devote to academic instruction in each grade. Your response in **Attachment 2** should include a sample daily and weekly schedule for each division of the school(s).

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot Memphis will work with its teachers to implement a longer school year to maximize learning:

- **School Year**: Green Dot Memphis will provide approximately 190 days of instruction, which is 10 more days more than required by Tennessee state law.
- **Daily Instructional Hours:** The number of daily instructional hours will be 6.5 hours (excluding lunch). Out of the 190 days, Green Dot plans to have approximately 10 early release days for parent-teacher conferences, exams and teacher professional development. The number of daily instructional hours for early release days will be approximately 4.5 hours (excluding lunch).

Refer to **Attachment 2** for a draft Green Dot Memphis school calendar and bell schedule. Green Dot plans to adapt our school calendar and bell schedule once we our matched and the district calendar is finalized.

2. The Memphis Executive Director and School Leadership Team will work together to determine the final bell schedule that best meets the needs of each school. Based on the above guidelines, all Green Dot Memphis students will receive more instructional time in a year than their traditional public school peers.

- **School Day:** All of the students attending Green Dot will be required to complete a rigorous, college-preparatory curriculum. The regular school day will start at approximately 8:45am and end at approximately 3:45pm, meeting the number of required instructional minutes in Tennessee state law.
- **Interventions:** Based on initial placement exams administered during Summer Bridge, students identified as needing additional support in English Language Arts will be given an additional period of Reading in lieu of an elective. Similarly, students identified as needing additional support in Math be given an additional period of Math in lieu of an elective.
- **Gifted & Talented**: Based on initial placement exams administered during Summer Bridge, students identified as being gifted would follow an Advanced Pathway by taking Honors and AP courses in the 10-12th grades.

School Structure - Culture

(1) Describe the culture or ethos of the proposed school(s). Explain how it will promote a positive academic environment and reinforce student intellectual and social development.
(2) Explain how you will create and implement this culture for students, teachers, administrators, and parents starting from the first day of school. Describe the plan for enculturating students who enter the school mid-year.
(3) Provide any social/cultural goals or objectives the school(s) will have for its students. Please include how these goals are set, measured, and monitored and by whom.
(4) Discuss your approach to reinforcing positive student behavior and ensuring that all students remain on track to achieve the academic and social objectives set out in the mission of your school(s).
(5) Describe how the school(s) plan to align staff and students around high expectations for student learning and behavior.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1.-2. Green Dot's school culture emphasizes high care, high structure, and high expectations. To do this, we first establish a new culture of safety, structure and routines that promote a class-going culture. Once attitudes, behaviors and expectations about learning and school begin to change, then we move to creating a culture of college readiness. To create a different climate from day one, Green Dot establishes a culture of success, ensures a safe and secure campus, and provides robust student programs and supports.

Visual Signs of Change

The Memphis Regional Office and Principal will be on campus as soon as possible after school assignment to speak with teachers and students about the cultural challenges of the school. The Principal will be the face of the school and the Regional Office team will primarily handle issues that indirectly impact the classroom**.** The Operations Lead from the National Expansion Growth Team will work with the RO Director of Finance & Business Affairs to ensure visual signs of change to the campus such as clean and orderly facilities and hallways, zero tolerance for graffiti, and banners and signs promoting new school images.

Safe & Civil Program

Green Dot uses a program called "Safe and Civil" to build a safe and orderly environment at all of its schools. Safe & Civil emphasizes effective communication and conflict resolution for students and

describes how adults provide non-contingent attention (versus attention tied to discipline). The Safe and Civil course is taught over 3 years. Principals, Assistant Principals and Deans provide ongoing professional development to support the Safe & Civil philosophy around school culture and classroom norms. Safe and Civil training is built into initial training for teachers and administrators and taught at Summer Bridge. For students who enroll mid-year, the Advisory class serves to integrate them into the Green Dot culture.

Shared School-Level Expectations

Principals will tailor the Green Dot practices listed below to their specific school community in order to set shared school-level expectations across teachers and students on day one.

- **Required School Uniforms:** Uniforms whelp establish a common identity and new culture. School staff will maintain strict enforcement.
- **Strict Attendance Policies:** A Student Attendance Review Team (SART) will be assembled at the start of the year to manage attendance. Principals and school staff will ensure strict enforcement of attendance policies and create an environment where students want to come to school.
- **Extensive College Exposure:** The school will have regular assemblies to reinforce college expectations with college tours beginning in the 9th grade. Principals, counselors and teachers will provide support for the college application process during Advisory and school time.

3. Refer to the Mission and Vision for Growth Section for a detailed description of Green Dot's core values. Green Dot Memphis Principals will also administer Stakeholder Surveys to assess cultural success by asking students whether they feel the school is effectively preparing them for college, leadership and life and whether they understand the importance of school and feel it is a safe place to learn. All Green Dot students will also be expected to complete 40 service hours prior to graduation.

Each Green Dot school will also develop personalized social goals for its students based on student, teacher and community input. These social goals must align with the four pillars that Green Dot deems critical for 21st century learners (below) and are monitored by classroom and Advisory teachers as well as SACs. Below is a sample of students' social goals:

Pillar #1 Life-Long Learning • Understand the importance of continual goal setting • Utilize self-reflection as a tool for personal growth	**Pillar #2 Cross-Cultural Competency** • Demonstrate respect for diverse groups in society • Collaborate and manage interpersonal relationships within diverse groups and settings
Pillar #3 Social Responsibility • Understand and participate in the democratic process and recognize its value • Assess individual/community needs and develop plans to meet those needs	**Pillar #4 Academic Excellence** • Produce quality work across all curriculum • Possess knowledge with regards to educational pathways and career choices

4. Green Dot has based its discipline philosophy on **Restorative Practice**. Restorative Practice means that individuals who hurt the school community must make amends and give back to the community for their infraction. Green Dot Memphis schools will have the opportunity to use the demerit/merit program that is being implemented at many of Green Dot's California schools. Students receive a merit and demerit card. The demerit card tracks minor infractions. When a staff member observes an offense, s/he respectfully asks for a student's demerit card and records the following: code of offense, date of offense, signature.

After receiving a certain number of demerits, the student is assigned an afterschool detention. The merit card tracks exemplary behavior/actions. When a staff member observes exemplary behavior, s/he will ask for the merit card and provide a merit. Students that meet merit goals are awarded according to an incentive menu. This demerit/merit program serves as the foundation to Green Dot's approach to reinforcing positive behavior.

5. The combination of Summer Bridge, Save & Civil, Advisory and a rigorous college-preparatory program ensures student alignment around high expectations for student learning and behavior. To ensure staff is equally aligned around these goals and expectations for students, Green Dot Memphis plans to have an induction practice through Summer Professional Development. A component of Summer Professional Development will be solely focused on creating a culture of high expectations as well as reviewing the school's strategic plan to align around school-wide goals.

School Structure - Student Discipline

Provide as **Attachment 3** the proposed school(s)' Student Handbook including the student discipline plan. Please be sure the handbook outlines procedures for due process when a student is suspended or expelled as a result of a code of conduct violation, including a description of the appeal process that the school(s) will employ for students facing expulsion.

School Structure - Day in the Life

(1) Describe a typical school day from the perspective of a student in a grade that will be served in your first year of operation.

(2) Describe a typical day for a teacher in a grade that will be served in your first year of operation.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Time	Activity
8:30–8:45	I arrive at school and am greeted by Principal Johnson as I enter the campus. I head to the cafeteria to eat breakfast with my fellow students. At 8:40, the bell rings, and our group heads to class. Arriving at class, Mr. Torres greets me with a "Good morning, Kiera" and a hearty handshake.
8:45-10:30	My first class begins – Calculus! It's definitely my hardest subject this year. I review the math "Do Now" on the white board and begin to tackle the problem. Mr. Torres collects homework and takes attendance. After our class finishes the "Do Now", we complete independent practice on the math concepts we learned last week and share our responses to the class. I feel frustrated that I missed four out of the ten practice problems but make a note to myself to stop by Mr. Torres' office hours so I can work on this with him.
10:35-11:35	We start Advisory reading silently for twenty minutes. Afterwards, Ms. Smith moves around the class, working with us on our personal statements.
11:40-12:05	During lunch, I eat with my friends and talk about the upcoming basketball tournament happening this weekend at our school.
12:10-1:55	Finally, it is time for my favorite class – English Literature. Our class is currently working on our poetry unit. Last class, we worked in small groups focusing on understanding one poem. Today, we go around the room and one student from

	each group leads a discussion of their group's interpretation. I'm excited to share my group's insights!
2:00-3:45	My next class is Art. This year, our school has been working on a project to improve our outdoor space, and we spend the class painting a mural together.
4:00-5:00	I walk to the afterschool program to meet with my tutor and practice for the ACT. During this time, I also work on completing any homework assignments for tomorrow. Around 5pm, I head home to enjoy some family time.

2. Time	Activity
7:30-8:30	I arrive at school. The energy level is invigorating as teachers are already making copies, checking e-mails, and meeting with families. I set up my classroom, and write out the day's agenda, homework and aim on the whiteboard. Next, I meet with my department team to collaborate on lesson planning.
8:30–8:45	Students begin to flow into the building, eating their breakfast and preparing for the day. Mike, a student that had struggled in the early months, comes into my classroom a few minutes early to ask for help on last night's homework. It's incredible to see how much progress Mike has made in the past month, and I enthusiastically give him a five-high once he completes the problem.
8:45-10:30	Today, I'm excited to begin a brand new unit in Algebra! After teaching the new concept to my students, my students work independently and then in partners. I spend every second of in-class time working with students to be sure they are mastering the algebra concepts to get them to college.
10:35-11:35	My students start Advisory reading silently. Afterwards, I teach a mini-lesson on financial responsibility and the importance of saving for college.
11:40-12:05	I eat in the staff lounge and chat with other teachers on strategies to improve rigor and ratio in our classrooms.
12:10-1:55	My second math class begins. After reviewing the "Do Now" with the class, I put several problems on the board and have small groups work on them. When I see groups become stuck, I come over to assist them. Before the class ends, I review the homework assignment for tomorrow.
2:00-3:45	During my planning period, I review this week's formative assessments and adjust my weekly plan based on the data. A few minutes into the period, Principal Johnson stops by my classroom to give me feedback on yesterday's lesson. I love the frequency of feedback that I receive at my school, and I'm eager to implement Principal Johnson's recommendations into my next lesson plan.
4:00-5:30	On Wednesdays, I hold office hours for my students. Providing one-on-one tutoring to my students is the favorite part of my week since it helps me learn so much more about their needs and how to improve their growth. Around 5:30pm, I pack up. This evening, I'll complete my lesson plans for the week.

WHEN YOU HAVE COMPLETED YOUR ANSWER, LEAVE THE REMAINDER OF THIS PAGE BLANK.

ORGANIZATIONAL MODEL

Leadership for Expansion

(1) For any school expected to open for the 2014-2015 school year, identify the key members of the school and management team's leadership. Identify *only* individuals who will play a substantial and ongoing role in school development, governance and/or operation, and will thus share responsibility for the school and/or network's educational success. These may include current or proposed governing board members, school leadership/management, CMO management, and any essential partners who will play an important ongoing role in the school's development and operation.

(2) Describe the team's individual and collective qualifications for implementing the school design successfully, including capacity in areas such as:
   a. School leadership, administration, and governance;
   b. Curriculum, instruction, and assessment;
   c. Performance management; and
   d. Parent and community engagement.

(3) Describe the group's ties to and/or knowledge of the target community.

(4) Describe the operator's current or planned process for sourcing and training potential school leaders for schools opening in subsequent years. Explain how you have developed or plan to establish a pipeline of potential leaders for the network as a whole. If known, identify candidates already in the pipeline for future positions.

(5) Identify any organizations, agencies, or consultants that are partners in planning and establishing the school, along with a brief description of their current and planned role and any resources they have contributed or plan to contribute to the school's development.

(6) Identify the proposed regional director candidate, if identified, and explain why this individual is well-qualified to lead the expansion of the organization. Summarize the proposed leader's academic and organizational leadership record. Provide specific evidence that demonstrates capacity to design, launch, and manage a high-performing charter school network.

(7) If a regional director candidate has not yet been identified, provide the job description or qualifications and discuss the timeline, criteria, and recruiting and selection process for hiring the school leader.

(8) Describe the responsibilities and qualifications of the school's leadership/management team beyond the regional director and principal/head of school. If known, identify the individuals who will fill these positions and provide, as **Attachment 4**, the resumes and professional biographies for these individuals. If these positions are not yet filled, explain the timeline and process for recruitment and hiring, and provide the job description or qualifications for these positions.

(9) Explain who will work on a full-time or nearly full-time basis immediately following assignment of a location to lead development of the school(s) and the plan to compensate these individuals.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Key school site leaders for each Green Dot Memphis school will include:

- **Principal**: The Principal is the primary leader of the school and is accountable for the school's academic performance and operations. The Principal reports to the Memphis Executive Director.
- **Assistant Principals**: Two Assistant Principals will support the Principal in instructional leadership, summer planning, academic interventions, special education, budget, school evaluation and oversight, parent and community outreach, testing, enrollment and attendance, extracurricular programs and activities and other school-site responsibilities. The Assistant Principals report to the Principal.
- **Dean**: The Dean manages school safety and discipline and reports to the Principal.

Each school will also have a **School Leadership Team** (SLT), comprised of the Principal, Assistant Principals, Dean, Counselor(s) and Department Chairs, that will regularly review the school's performance and make key decisions concerning the school.

School-site leaders will be supported by the Memphis Regional Office. Key Regional Office leaders include:

- **Memphis Executive Director** (Megan Quaile, Interim Executive Director)
- **Cluster Director**
- **Director of Finance and Business Affairs**
- **Director of Human Capital/HR**
- **Director of Community Engagement**

In addition, the **National Expansion Growth Team** will play a key role in Green Dot Memphis' leadership. This team will include the 1) National Expansion Growth Team Lead (Megan Quaile), 2) National Expansion Growth Finance Lead and 3) National Expansion Growth Operations Lead. The Finance and Operations Leads have not yet been identified but will likely come from among Green Dot's existing leaders. Refer to the Scale Strategy Section for additional detail on the Memphis Regional Office leaders and **Attachment 4** for leadership resumes and job descriptions.

2. **Megan Quaile** will serve as Green Dot's Interim Executive Director until the full-time Memphis Executive Director is hired. Megan will then transition into her full-time role as the National Expansion Growth Team Lead. Prior to this role, Megan served as Green Dot's Vice President of Education for four years. In this role, Megan was responsible for overseeing the development and implementation of Green Dot's academic model at its existing 18 schools in Los Angeles. In addition, she has been instrumental in Green Dot's teacher effectiveness and performance management efforts. Megan began her career at Green Dot in August 2007 as a Cluster Director (Area Superintendent) responsible for overseeing the leadership teams at five high schools. Before joining Green Dot, she was Chief Executive Officer and co-founder of Civitas Schools, a Chicago-based education management organization. She began her work with CICS as the founding principal of CICS Northtown Academy Campus. Prior to her role with CICS, Quaile served for three years as the principal of an urban private school. Her educational experiences also include positions as Assistant Principal, English teacher and coach.

In addition to the guidance provided by the National Expansion Growth Team, Green Dot Memphis will leverage knowledge and experience from Green Dot's operations in California. Best practices will be readily shared between the two regions, and key staff members from Green Dot's Home Office will provide training and support to start up the new region.

3. Green Dot's work to date has included research and interviews with ASD staff, peer operators in Tennessee, community partners and foundation leaders to better understand the public education landscape in Memphis. Refer to **Attachment 10** for the full list of people with whom Green Dot has met and/or spoken with to date. After authorization, the National Expansion Growth Team will conduct extensive neighborhood analysis on the ASD-priority high schools and middle schools. The National Expansion Growth Team and Memphis Executive Director plan to recruit top candidates from the local community to fill key positions in the Memphis Regional Office (e.g., Director of Community Engagement) and in schools (e.g., Principals, Assistant Principals, Teachers, Deans).

4. Green Dot conducts extensive diligence to select the most qualified and dedicated **Principals** for all of its schools. Green Dot plans to identify its Founding Principal at least nine months prior to the school opening. We will look within our existing cadre of administrators in California to identify our first Memphis Principal. Since this Principal will be familiar with the Green Dot mission, values and transformation model, he/she will serve as a key ambassador of the Green Dot model in Memphis.

We also understand the importance of hiring school leaders from local communities and will seek partnership with human capital organizations such as Memphis New Leaders to identify potential

candidates for future Memphis schools. We will also look internally at Green Dot California Assistant Principals and Teacher Leaders who are interested in transforming Memphis. Finally, we will use our extensive relationships with universities across the nation to search for candidates.

School leaders new to Green Dot may spend a year in training through Green Dot's internal **Administrator-in-Residence (AIR) program**. These Residents would likely be placed as Assistant Principals in Memphis schools after the completion of their residency. Developed in 2007, the AIR program trains Residents on Green Dot's transformation model and builds a pipeline of school leaders with the skills and experience to turnaround chronically failing schools. The program provides Residents with real-world assignments shadowing high-performing Principals in existing Green Dot California schools and ongoing professional development from Mentor Principals, Assistant Principals and Cluster Directors (Area Superintendents). Residents are also required to complete a number of projects to demonstrate that they have developed the necessary competencies for success. Green Dot's goal is to identify potential AIRs in Memphis and train them as Residents through the AIR program in California before they assume school leadership roles at Green Dot Memphis schools. Green Dot may also hire experienced Principals from Memphis and place them directly into school leadership positions if they are highly qualified.

The AIR program provides Residents with training and development on the following:

<table>
<tr><th colspan="2">AIR Program Competencies & Topics</th></tr>
<tr><td colspan="2">INSTRUCTIONAL LEADERSHIP
Understanding and teaching the Essential Elements of Effective Instruction (EEEI) and effective lesson design
The College-Ready Promise (TCRP) and the College-Ready Teaching Framework (CRTF)
Effective observation and coaching methods
Using data and strategic plans to drive professional development
Using protocols to analyze student work
Planning and delivering effective professional development
Adult learning theory</td></tr>
<tr><td>RESOURCE MANAGEMENT
ELL compliance and law
SPED compliance and law
Structures and systems in successful schools
Union contract and evaluation process
Time management</td><td>PEOPLE MANAGEMENT
Hiring best practices
Leadership Committees
Effective delegation processes
Building instructional capacity in teacher-leaders</td></tr>
<tr><td>COMMUNITY LEADERSHIP
Aligning actions and decisions with your mission and core values
Leading change efforts at your school
Developing your core values and mission</td><td>PROBLEM-SOLVING
Change theory
Organizational theory
Consensus building</td></tr>
</table>

5. Green Dot plans to partner with local community organizations in order to meet the diverse needs of students and families in Memphis. Several organizations we have or will develop relationships with include:

- **Human Capital Partners**: Memphis New Leaders, Teach for America, Memphis Teacher Residency, Tennessee Charter School Incubator, Safe & Civil
- **Emotional, Health and Social Support Service Providers**: Le Bonheur Children's Hospital,

Achievement School District, Memphis City Schools/Shelby County Schools

6.-7. The Memphis Executive Director will oversee the academic performance, instruction and operations across all Green Dot Memphis schools and the Memphis Regional Office. Working with the National Expansion Growth Team, his/her major duties will be to supervise, coach and evaluate all Green Dot Memphis Principals, manage the operations and finances of the region and build community relationships across the schools. The Memphis Executive Director will be the primary contact for the ASD and local foundations and serve as the liaison between Green Dot Memphis and the Green Dot Board of Directors. The Memphis Executive Director will likely be selected from among Green Dot's existing leadership. The chosen candidate will have demonstrated leadership in both academic and operational settings and will be intimately familiar with Green Dot's schools and operations. The Memphis Executive Director is expected to be announced at least nine months before the start of the first Green Dot Memphis school. Until then, Megan Quaile, the National Growth Team Lead, will serve as the Interim Memphis Executive Director.

As the region scales, Green Dot will continue to build out its pipeline of Regional Office supports. At five schools, Green Dot will place a Cluster Director (Area Superintendent) in the region to support the Memphis Executive Director with Principal leadership and coaching. A Green Dot Memphis Instructional Coach or Principal will likely be promoted to this position. Refer to **Attachment 4** for the Green Dot Memphis Executive Director and Cluster Director job descriptions.

8. The Principal will be supported by the Home Office Human Capital team and the Regional Director of Human Capital and Human Resources to recruit and hire the remaining school staff positions. Beyond the Memphis Executive Director and Principal, the Assistant Principals and the Dean will also serve as school site leaders. Refer to the Leadership for Expansion Section for descriptions of the Assistant Principals and Dean and refer to **Attachment 4** for their job descriptions.

The selection process for the **Assistant Principals** will begin in the planning year (Year 0) with the goal of having two Assistant Principals hired before school starts. Recruitment and hiring includes multiple stages. During the first stage, Green Dot's Home Office Human Capital team will vet a series of resumes and applications to identify Assistant Principal candidates who meet our minimum criteria. These candidates will then be screened to ensure alignment with Green Dot's core values. Once a set of top candidates has been identified, the final stage will require the candidate to:

- Create a professional development presentation
- Produce an on-demand writing sample
- Watch a video of a teacher's lesson, providing feedback and next steps for support for that teacher
- Shadow a current Green Dot California Principal for a half day

The **Principal** will make the final hiring decision, followed by reference checks and a contract. The **Dean** selection process will mirror the Assistant Principal selection process but tailored more to the specific responsibilities of the Dean. Recruitment will begin in the planning year with the goal of having the position filled before school starts.

9. Depending on when the school assignment is announced, the Principal, in conjunction with the Memphis Regional Office Directors, will lead the development of the school. The Directors in the Memphis Regional Office will play key roles in recruiting/hiring school staff, building relationships with community partners, ensuring compliance to ASD and Tennessee regulations and policies and managing all start-up operations for the school. The following staff members will work on a full-time or nearly full-time basis:

- **Green Dot Charter High School:** Principal

- **Regional Office:** Memphis Executive Director, Director of Finance and Business Affairs, Instructional Coaches, Director of Human Capital and Human Resources, Director of Community Engagement
- The **National Expansion Growth Team** will also play a key role during the formation of the first three schools.

Three months prior to opening, the **School Psychologist, Counselor** and **Office Manager** will also support the development of the school and prepare to support the needs of our special education students.

Green Dot is seeking philanthropic funding and/or grants to support the Memphis Regional Office and National Expansion Growth Team costs in its initial years of operation. In the future, these costs will be shared across all Green Dot Memphis schools and covered by school management fees in steady-state.

Network-wide Staffing, Management, & Support

(1) Complete the following table indicating projected staffing needs for the entire network over the next five years. Include full-time staff and contract support that serve the network 50% or more. Change or add functions and titles as needed to reflect organizational plans.

	Year 1	Year 2	Year 3	Year 4	Year 5
Number of High/Middle Schools Projected Enrollment – 600 students	1	3	5	7	9
Student enrollment	600	1,800	3,000	4,200	5,400
Green Dot Home Office – *Staffing Dependent on Philanthropic Funding Until Green Dot Reaches Scale in Memphis*					
National Expansion Growth Team Lead	75%	50%	25%	25%	25%
Curriculum Consultants (4)	50%	50%			
Recruiter	100%	100%	100%	100%	100%
National Expansion Growth Team: Finance Lead	75%	50%	25%	25%	25%
Payroll Director	50%	50%	50%	50%	50%
National Expansion Growth Team: Operations Lead	75%	50%	25%	25%	25%
Knowledge Management Analyst	50%	50%	75%	75%	100%
Other Home Office FTEs	4.6	4.0	4.0	4.0	4.5
Total Home Office FTEs	**10.9**	**9.5**	**7.0**	**7.0**	**7.7**
Memphis Regional Office – *Staffing Dependent on Philanthropic Funding Until Green Dot Reaches Scale in Memphis*					
Executive Director	1.0	1.0	1.0	1.0	1.0
Cluster Director (Area Superintendent)				1.0	1.0
SPED Program Administrator	1.0	1.0	1.0	2.0	2.0
Instructional Coach – Math	1.0	1.0	2.0	2.0	3.0
Instructional Coach – ELA	1.0	1.0	2.0	2.0	3.0
Instructional Coach – Science	1.0	1.0	2.0	2.0	3.0
Instructional Coach – Social Science	1.0	1.0	2.0	2.0	3.0
Director of Human Capital/HR	1.0	1.0	1.0	1.0	1.0
Director of Finance & Business Affairs	1.0	1.0	1.0	1.0	1.0

Data & Accounting Analyst	1.0	1.0	1.0	1.0	1.0
Cluster Business Manager				1.0	1.0
Desktop Technician	1.0	1.0	1.0	2.0	2.0
Maintenance Technician	1.0	1.0	1.0	1.0	1.0
Director of Community Engagement	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Total Regional Office FTEs	**13.0**	**13.0**	**17.0**	**21.0**	**25.0**
One High/Middle School, 600 students – *Staffing Dependent on Student Enrollment and Population*					
Principal	1.0	1.0	1.0	1.0	1.0
Assistant Principal	2.0	2.0	2.0	2.0	2.0
Dean	1.0	1.0	1.0	1.0	1.0
Classroom Teachers (Core Subjects)	21.0	21.0	21.0	21.0	21.0
Classroom Teachers (Elective)	4.0	4.0	4.0	4.0	4.0
Classroom Teachers (SPED)	6.0	6.0	6.0	6.0	6.0
Counselors	2.0	2.0	2.0	2.0	2.0
Psychologist	1.0	1.0	1.0	1.0	1.0
Behavioral Specialist	1.0	1.0	1.0	1.0	1.0
Athletic Director/After School Coordinator	0.5	0.5	0.5	0.5	0.5
Office Manager	1.0	1.0	1.0	1.0	1.0
SPED Aides	8.0	8.0	8.0	8.0	8.0
Campus Aides	2.0	2.0	2.0	2.0	2.0
Office Assistant	1.0	1.0	1.0	1.0	1.0
Parent Coordinator	1.0	1.0	1.0	1.0	1.0
Security	1.0	1.0	1.0	1.0	1.0
Total FTEs at a School Site	**53.5**	**53.5**	**53.5**	**53.5**	**53.5**

(2) Explain how the relationship between the school's senior administrative team and the rest of the staff will be managed. Note the teacher-student ratio, as well as the ratio of total adults to students for a "typical" school.
(3) Outline the proposed school's salary ranges and employment benefits for all employees, as well as any incentives or reward structures that may be part of the compensation system. Explain the school's strategy for retaining high-performing teachers.
(4) Describe your strategy, plans, and timeline for recruiting and hiring the teaching. Explain key selection criteria and any special considerations relevant to your school design.
(5) Outline the procedures for hiring and dismissing school personnel, including conducting criminal background checks.
(6) Explain how the school leader will be supported, developed, and evaluated each school year. Provide, in **Attachment 5,** your leadership evaluation tool(s).
(7) Explain how teachers will be supported, developed, and evaluated each school year. Provide, in **Attachment 5**, your teacher evaluation tool(s).
(8) Explain how the school and organization intend to surface the need for and address unsatisfactory leadership or teacher performance, as well as leadership/teacher changes and turnover.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

2. The Memphis Executive Director will oversee the academic performance and operations of Green Dot Memphis charter schools, including the development and evaluation of all Principals. At the school level,

the Principal is responsible for the day-to-day school operations. In addition, the School Leadership Team is responsible for school target setting, making the necessary accommodations to achieve the schools' goals and gathering feedback from all stakeholders to identify areas of improvement.

Green Dot strives to maintain a student-to-teacher ratio of approximately 20:1 in its schools. Depending on the specific needs of the student body, additional specialists may be added to support students. The total student-to-adult ratio will be approximately 12:1.

3.-8. Green Dot Memphis will make every effort to ensure that our compensation and benefits policies are competitive with peer organizations'. The chart below provides an overview of Green Dot's proposed compensation structure based on comparable salaries from Green Dot California (so staff members are incented to relocate). Salary ranges may be adjusted for local trends.

Position	Ave. Salary	Benefits**	Incentives/Rewards***
Principal	$90,000-$110,000	Standard Green Dot Benefits	Eligible for performance-based compensation of $7,500
Assistant Principal	$75,000-$90,000	Standard Green Dot Benefits	Eligible for performance-based compensation of $4,750
Dean	$70,000-$85,000	Standard Green Dot Benefits	
Psychologist	$65,000-$80,000	Standard Green Dot Benefits	
Teacher	$50,000-$55,000	Standard Green Dot Benefits	Eligible for performance-based compensation of $2,000
Counselor	$50,000-$55,000	Standard Green Dot Benefits	
Behavioral Specialist	$50,000	Standard Green Dot Benefits	
Athletic Director/After School Coordinator	$35,000	Standard Green Dot Benefits	
Office Manager	$45,000-$50,000	Standard Green Dot Benefits	
SPED Aide	$19/hour	Standard Green Dot Benefits	
Campus Aide	$15/hour	Standard Green Dot Benefits	
Office Assistant	$18/hour	Standard Green Dot Benefits	
Parent Coordinator	$20/hour	Standard Green Dot Benefits	
Security	$22/hour	Outsourced	

*** Standard Green Dot benefits are available to all full-time employees (30 hours/week or more): full medical, dental, vision, life and disability insurance, FICA, workers' compensation, retirement savings plans, and unemployment insurance.*

**** Principals, Assistant Principals and Teachers are eligible for performance-based bonuses; Teacher bonuses are currently paid through Green Dot's Teacher Incentive Fund grant*

The following section describes Green Dot's processes for **Teacher and Principal** (1) hiring and selection, (2) professional development, (3) evaluation, and (4) dismissal.

Value Proposition to Teachers

Green Dot strives to hire and retain the best teachers possible by providing them with professional development and support to be successful in the classroom at any stage in their career.

Teacher Recruitment

Green Dot Memphis schools will hire a diverse faculty comprised of the best teachers available. We will achieve this goal by continuing our rigorous national recruitment process to hire highly effective teachers who are mission-aligned. Green Dot specifically looks for candidates who demonstrate unwavering belief in the potential of all students and are passionate about improving public education.

We will contact top graduate and education programs in the country and publicize our Memphis schools to experienced teachers. We will also focus recruiting efforts at local universities and colleges. We plan to

advertise nationally and locally, and will employ internet channels to find the best candidates. We will leverage our existing partnership with Teach For America to find talent in Memphis while also looking to establish new relationships with organizations such as the Memphis Teacher Residency. We will have a presence at local job fairs and distribute flyers and brochures at local community hubs. We will coordinate efforts and build collaborations with postsecondary educational institutions and in-field experts to serve as teachers in the various disciplines that require higher levels of academic content delivery.

Green Dot will develop its recruiting strategy and make key hires to support teacher recruiting for our Founding School in Fall 2013. The Home Office Human Capital team will develop the initial recruiting strategy for Memphis schools and dedicate a Recruiter to support the implementation of this strategy. The Memphis Executive Director will hire a Regional Director of Human Capital/HR to provide on-the-ground support and build relationships with local partners and organizations.

Teacher Hiring and Selection

Green Dot's Teacher interview process includes five steps:

1) **Online Application:** The application includes a description of past teaching/professional experience, teaching eligibility (credentials), references and a 50-question online survey that measures the candidate's readiness and aptitude to thrive in a challenging urban environment.
2) **Round 1 Interview:** First round interviews are conducted over the phone and are used to understand the candidate's alignment with Green Dot core values and assess his/her proficiency on instructional practices, with a focus on developing rigorous and meaningful lesson objectives.
3) **Round 2 Interview:** Second round interviews are conducted in-person or over the phone and used to assess the candidate's education experience, beliefs/attitudes and potential to affect dramatic change among at-risk student populations in an urban setting.
4) **Reference and Background Checks:** Reference and background checks are conducted for finalists. Refer to the Start-up & Ongoing Operations Section for details on procedures for background checks.
5) **School Interview:** Finalists are asked to complete an in-person interview with the school site recruitment team (comprised of the Principal, Assistant Principal(s), Teachers and Students).
    - **Demo Lesson:** During this interview, candidates are asked to conduct a 20-minute lesson demonstration on an assigned topic and submit a full lesson plan to be reviewed. The candidate is evaluated on mastery of content knowledge, classroom management skills, flexibility and reactions to real-life scenarios.
    - **Writing Assignment:** The candidate is asked to complete a writing assignment assessing his/her performance in the demonstration lesson and reflecting on the strengths of the lesson and areas for improvement. The candidate then returns to the hiring panel to share his/her reflections and receive feedback. This exercise demonstrates the ability to be a reflective practitioner, receive constructive feedback and improve his/her practice.

    The Principal is responsible for making the final hiring decision.

Teacher Evaluation

As part of **The College-Ready Promise**, a unique initiative funded by the Bill & Melinda Gates Foundation, Green Dot has partnered with three other high-performing charter management organizations in California to collaborate on improving teacher effectiveness and college-readiness. Through this work, Green Dot has built and implemented a Teacher Development Framework and Evaluation system.

The goals of the **Teacher Development Framework and Evaluation** system are to:

- Set clear expectations for teachers by using a research-based rubric for effective teaching
- Develop effective teachers through timely, targeted support and professional development
- Determine effectiveness through transparent multidimensional measures
- Invest in effective school-site instructional leadership focused on teacher effectiveness
- Recognize and reward effective teaching

At the heart of the Teacher Development and Evaluation System is the **College-Ready Teaching Framework (CRTF)** – a rubric that defines the core competencies expected of all Green Dot teachers. The CRTF is comprised of five domains adapted to align to Green Dot's core values. The five domains are: 1) Data Driven Planning and Assessing Student Learning, 2) The Classroom Learning Environment; 3) Instruction; 4) Developing Professional practice; and 5) Developing Partnerships with Family and Community. The five Domains are divided into 19 standards and further refined by 45 performance indicators. Refer to **Attachment 5** for details on the College-Ready Teaching Framework.

Teacher performance levels are rated from Level I (Ineffective) to Level IV (Proficient).

Level I – Ineffective	Level II – Ineffective	Level III – Effective	Level IV – Effective
The Teacher fails to effectively demonstrate the indicator and student learning is negatively impacted.	*The Teacher is inconsistent or only partially successful in demonstrating the indicator; student learning is not maximized.*	*The Teacher is consistent in demonstrating the indicator; student learning is improved.*	*The Teacher is consistent in demonstrating the indicator and has created a classroom where students share in this responsibility.*

The Teacher Evaluation System uses **multiple measures** to determine a teacher's effectiveness. These measures are directly tied to the five domains of the CRTF and include:

- **Classroom Observations**: Four informal and two formal observations per year by certified administrators. In addition, teachers are observed informally by Instructional Coaches. All evaluators go through a certification process to ensure inter-rater reliability.
- **Student Growth**: Student growth percentiles at the classroom and school-level.
- **Stakeholder Feedback**: Student, family, and 360 (peer) surveys.
- **Compliance**: Exclusive to Special Education teachers, this measures the degree to which they have met compliance timelines, maintained records, collaborated with Individualized Education Program (IEP) teams and communicated with service providers.

All of the measures described above determine a teacher's Effectiveness Rating. However, Green Dot realizes that all measures should not be weighted the same for all teachers and has developed different weightings for three groups of teachers: Non-tested, Tested and Special Education. Refer to **Attachment 5** for the Teacher Evaluation Weights by Group.

Teacher Professional Development

Green Dot is building a Professional Development (PD) program aligned to its evaluation systems and career pathways established for teachers. For Green Dot, the most effective teacher supports are individualized, aligned to teacher performance (per the evaluation), job-embedded and frequent.

One of the biggest priorities of the Teacher Development and Evaluation System is to ensure that teachers receive appropriate, differentiated support that is tied to real, reliable and robust evaluations of performance and need. In *BloomBoard*, Green Dot's evaluation tracking system and professional development portal, teachers receive a private, personalized dashboard through which he/she can communicate with administrators about observations, record and manage personal growth goals, and find tailored support and solutions for meeting those goals via *BloomBoard*'s large and growth library of online PD resources.

To accomplish Green Dot's goal of having a highly effective teacher in every classroom, all teachers complete a Professional Growth Proposal during the first 30 days of each school year. Each teacher will work with an administrator to decide how he/she hopes to advance his/her practice, set personal goals and develop a plan to meet those goals. At the conclusion of the first and second semesters, teachers meet with administrators to analyze their progress and discuss strengths and areas of growth.

As Green Dot focuses its professional development on individual teachers, it also builds opportunities linked to evaluation data for collective impact at the school level, such as:

- **Collaboration Days:** Teacher Leader Facilitators use content area teacher evaluation data to identify content area needs and build relevant PD that addresses those needs. Collaboration Days for the first 2-3 Memphis schools will likely be held in conjunction with Green Dot California schools.
- **Weekly School-wide Professional Development Activities**: Administrators use individual teacher evaluation data to design professional development for use at the school level.
- **Summer Professional Development**: Summer PD is provided for the entire faculty and focuses on:
    - Reviewing Data from the Previous Year: Reviewing school, department and individual data
    - Curriculum and Professional Development: Reviewing school's strategic plan, alignment to school-wide focus, and setting lesson plans
    - School Business: Choosing department chairs and reviewing student-teacher handbook
    - Teacher-Administrator Meetings: One-on-one meetings between admin and teachers
    - Planning: Lesson planning, preparing syllabi and setting department goals
- **Observation Release Day**: Once a semester, teachers receive a full-day release to observe successful teachers at other schools.
- **Annual Training/Retreat**: An annual five to seven day retreat for school staff to plan for the year and receive professional development.
- **Mid-Year Retreat**: A half day to two-day retreat for school staff to evaluate progress, reflect and adjust the school's plan for the final semester.

In addition, teachers can pursue immediate help from Mentor Teachers, Demonstration Class teachers, Teacher Leader Academy members or Instructional Coaches.

Novice teachers, or teachers struggling with particular competencies in the Teaching Framework, will receive regular coaching from the Instructional Coaches in the core content areas. New teachers also receive New Teacher summer training prior to Summer PD sessions and specialized workshops that include topics that new teachers have previously struggled with, such as: classroom management, developing engaging curriculum, using data to improve instruction, and best practices in lesson planning.

Teacher Supports

Green Dot has designed teacher supports that place an emphasis on collaboration and practicality. Most of these supports include access to several specially-trained staff development personnel and are filled by classroom teachers from the Teacher Leader Development Pipeline. These supports will be built out fully

once the Memphis region achieves sufficient scale.

- **Teacher Leader Facilitators:** Teacher Leader Facilitators create professional development for teachers within their content areas while collaboratively planning and delivering five data-driven PD days (Collaboration Days) for their content areas across the organization.
- **Teacher Leader Academy Members:** Teacher Leaders are given one period of release time to observe and support a group of teachers at their school sites.
- **Demonstration Classroom Teachers:** The Demonstration Classroom is an in-house PD tool that gives teachers opportunities to share effective teaching practices and learn through observations.
- **Instructional Leadership Team (ILT):** As part of the Green Dot ILT, department leaders receive training on how to run a department meeting, observe teachers, collaborate around lesson planning, conduct data analysis with their departments and work with their teachers.
- **Ánimo Data Fellows**: Fellows are tasked with developing and implementing data systems and data-drive deliverables that provide teachers with timely, actionable data to improve student outcomes.
- **Teacher Effectiveness Site Liaisons:** Site Liaisons disseminate information and promote healthy dialogue around Green Dot's Teacher Effectiveness work on their school campuses.

These school-based support personnel are further supplemented by full-time Memphis Regional Office and National/Home Office employees who provide PD and coaching support as needed, including:

- **Instructional Coaches**: Math, ELA, Science, Social Studies and Special Education Instructional Coaches conduct frequent observations of teachers and use this data to determine how to help teachers improve their instruction. In addition, they provide direct services to teachers in the form of data analysis, lesson planning support and coaching debriefs.
- **Curriculum Specialists:** Curriculum Specialists support curriculum development and professional development. Frequently this role is combined with the "instructional coach" role.
- **Teacher Effectiveness Support Specialists:** Teacher Effectiveness Support Specialists build out resources and trainings needed to help teachers become highly effective. They are responsible for aligning the teacher supports across the organization (e.g., drive College-Ready Teaching Framework- based professional development, prepare Green Dot teachers for Common Core).
- **College-Ready Teaching Framework (CRTF) Implementation Coordinator:** The CRTF Coordinator ensures that administrators know how to use the College-Ready Teaching Framework and are properly trained in helping teachers succeed on the CRTF. The Coordinator works with Principals to develop inter-rater reliability, refines the appeal process for teacher evaluations and supports administrators in debriefs with teachers using the CRTF.

Teacher Retention

Green Dot's overall goal is to create a system in which aspiring teacher leaders within the organization may be identified, recruited, trained and placed in instructional leadership positions. Green Dot acknowledges that building camaraderie amongst staff is a leading factor of retention. To promote collaboration, Green Dot provides both formal and informal mentors for teachers to help further their practice and regular opportunities for teachers to convene for professional development and build networks across schools. Green Dot also offers teachers the opportunity to have a voice in key decisions, policies and programs that affect them and their schools.

In addition, Green Dot has developed a meaningful career ladder to allow proven teachers a path for growth and greater responsibility. After teachers have mastered classroom instruction and reach "Highly Effective," they can step into Teacher Leader Roles, such as: Teacher Leader Facilitator, Department Chair, Data Fellow, Master Teacher, etc. These roles groom our Teacher Leaders for the Administrator-in-

Residence program, where they can progress to become Assistant Principals and Principals.

Green Dot won a Teacher Incentive Fund Cohort 4 Award which will further our work on evaluating, supporting and developing effective teachers. To recognize and reward great teaching, Green Dot has begun offering bonuses to high performing teachers. In addition, Green Dot hosted its first 'Golden Dot' awards ceremony this year to formally recognize and celebrate staff members and administrators across the organization who exemplify Green Dot's core values.

As a result of recent improvements to teacher support systems and an emphasis on retention, Green Dot's teacher retention rate rose from a historic norm of approximately 80% to 85% in school year 2011-12.

Green Dot Memphis Principals

Principal Recruitment

Refer to the Leadership for Expansion Section, Question 4, for more information about our Principal sourcing activities and expected school leader pipeline.

Principal Hiring and Selection

Green Dot conducts extensive diligence to select the most qualified and dedicated school leaders. The Principal interview process includes five steps:

1) **Assessment with Human Capital:** The first step includes the initial resume/application screen and a phone interview with the Human Capital team. The interview includes an assessment of attitudes, beliefs, persistence and disposition, knowledge of effective teaching and the candidate's alignment to Green Dot's mission and vision.
2) **Panel Presentation, In-Box & Writing Prompt:** – Successful candidates are moved on to the next round of interviews with the Memphis Executive Director and/or National Expansion Growth Team Lead. These interviews will be conducted in-person or over the phone.
    - **Panel Presentation:** During this interview, candidates are asked to conduct a 20-minute professional development session based on a pre-specified topic and data. The candidate is evaluated on organization and preparation of the session, presentation of materials, knowledge of the subject matter and knowledge of adult learning theory.
    - **In-Box Scenarios:** The candidate is presented with three different case studies and asked to prepare for a discussion around each scenario. Case based interviews are used to assess leadership capacity in instructional leadership, problem solving and resource management.
    - **Writing Prompt:** The candidate is asked to complete a writing assignment assessing his/her ability to analyze and communicate an issue effectively in writing. The purpose of the writing sample is to determine a candidate's achievement in people management and problem solving.
3) **Campus Observation & Debrief:** Candidates are asked to shadow a Green Dot administrator for two hours. After this shadow experience, candidates reflect on what they saw and write up their insights around instructional leadership, people management, resource management, problem solving and community leadership. They are also asked to describe three areas of strengths and opportunities for improvement, and offer specific evidence and ideas on next steps.
4) **Reference and Background Checks:** Reference and background checks are conducted for finalists. Refer to the Start-up & Ongoing Operations Section for details on procedures for background checks.
5) **Community Interview:** – Finalists are asked to complete an in-person interview with a Community Panel comprised of the Memphis Executive Director and/or the National Expansion Growth Team Lead, Assistant Principal(s),Teachers, Classified Staff Members, Parents and Students. The

Memphis Executive Director and National Expansion Growth Team Lead are responsible for making the final hiring decision.

Principal Evaluations

Green Dot knows that effective principals are those who consistently take action to improve academic achievement for all students and increase the effectiveness of their teachers. Therefore, Green Dot has developed a new Leadership Evaluation System, being piloted this school year (2012-13), which encompasses these ideals.

Like the Teacher Evaluation System, the Leadership Evaluation System provides: 1) common language for discussing school leader effectiveness by defining what it means to be a highly effective school administrator, and 2) a platform for a future administrator performance-based compensation system with defined career paths, targeted to roll out in 2013-14. The Leadership Evaluation System contains four measures divided among two categories: Leadership Performance and School-wide Student Achievement.

Leadership Performance encompasses Leadership Competencies; Stakeholder Feedback; School-wide Student Achievement encompasses School Level Student Growth (SGP) and Academic Performance Index. Leader Competencies are defined by the Green Dot School Leader Framework and includes four domains: 1) Instructional Leadership, 2) People Management, 3) Resource Management, and 4) School Culture. These four Domains are divided into 17 standards and 66 performance indicators. The rubric aligns with the Interstate School Leaders Licensure Consortium Standards and provides opportunities for continuous improvement and individual goals that target student achievement, school improvement and professional growth. Refer to **Attachment 5** for details on the School Leader Framework.

School leader performance levels are rated from Entry to Highly Effective:

Entry	Emerging	Effective	Highly Effective
The school leader did not demonstrate competence on standard(s) of performance. The school leader's performance has real deficiencies and must improve (although some novice administrators might start here).	*The school leader demonstrated basic competence on standard(s) of performance.*	*Principal exceeded basic competence on standard(s) for performance most of the time. This level describes solid, expected professional performance; any administrator should be pleased with scores at this level.*	*Principal consistently and significantly exceeded basic competence on standard(s) of performance. This band is reserved for truly outstanding leadership as described by very demanding criteria; there will be relatively few scores at this level.*

The Leadership Evaluation System uses **multiple measures** to determine a school leader's effectiveness.

- **School Observations**: The Memphis Executive Director and/or National Growth Team Lead will observe school leaders in bi-weekly, two hour sessions. These observations include school walkthroughs and one-on-one coaching on personal growth goals.
- **Student Growth**: Student growth percentiles at the school-level and API scores.
- **Stakeholder Feedback**: Family and staff surveys.

The Memphis Executive Director and National Expansion Growth Team Lead develop, support and evaluate Principals. These evaluations will be used to drive decisions about training, support, compensation and career path. Refer to **Attachment 5** for the School Leader Evaluation Weights.

Principal Professional Development

Green Dot Memphis Principals will take part in a comprehensive professional development program:

- **Coaching:** The Memphis Executive Director and National Expansion Growth Team Lead will provide individualized coaching sessions to Green Dot Memphis Principals bi-weekly. These coaching sessions will be focused on developing Principals as instructional leaders.
- **95/5 Sessions:** Based on the belief that Principals should spend 95% of their time onsite providing instructional leadership and 5% of their time offsite in Green-Dot wide trainings, 95/5 is a monthly, full-day professional development session for Principals and Assistant Principals. Green Dot Memphis Principals will be able to attend these sessions either in-person or via teleconferencing to take advantage of best practices across Green Dot schools. Sample topics include situational leadership, building collaborative teams, data-driven instruction, designing professional development, having coaching conversations, calibrating to the teacher evaluation rubric and school leadership evaluation.
- **Principals' Retreat:** Green Dot Memphis Principals will have the opportunity to attend a two-day retreat for all Principals and Green Dot Home Office staff. This retreat allows Principals to reflect, evaluate progress and share best practices.
- **Administrator-in-Residence Program:** Refer to the Leadership for Expansion Section, Question 4, for information on the professional development provided to school leaders through the AIR program.

Administrators also have the opportunity to take on additional leadership roles:

- **Principal Mentors**: Principal Mentors are principals who have demonstrated success at their schools. Principal Mentors ensure that best practices are well implemented across Green Dot by providing personalized coaching for two to three fellow administrators. Principal Mentors are also responsible for providing support to "trainee" administrators through the Administrator-in-Residence program and facilitating PD for administrators across the organization.
- **Principal Professional Development Advisors**: PD Advisors provide targeted PD to administrators. PD Advisors allow other principals to observe as they lead weekly PD at their school sites. These observations are intended to improve administrators' ability to create effective PD.

Teacher and Principal Dismissal

Through the Teacher Evaluation System and the Leader Evaluation System, Green Dot identifies the scale and scope of an individual teacher's and school leader's weaknesses and works collaboratively to provide a comprehensive range of professional supports. Teacher and School Leader Development Plans are created when a supervisor determines that a teacher or school leader does not meet, or only partially meets, the standards defined by the CRTF and Leader Evaluation Framework, respectively.

If evident progress is not made, Green Dot places him/her on an Improvement Plan. The Improvement Plan calls for additional and intensified support (e.g., specific recommendations for improvement, direct assistance in implementing recommendations).

In the event that a teacher/school leader continues to show no improvement in performance or fails to meet the CRTF or Leader Evaluation Framework standards, they may be terminated or let go at the end of the

school year. The supports that Green Dot provides teachers and school leaders who are performing below standards are personalized, in-depth and include one-on-one coaching. These supports make a measureable difference in teacher and school leader practice, and therefore the incidence of dismissal on the basis of poor performance is low.

In the event that school leadership or teacher changes occur mid-year, Green Dot will backfill the vacancy from quality sources. Assistant Principals or top performers in the Administrators-in-Residence program may step in to fill the role of Principal (or Assistant Principal) in case of school leadership turnover.

At the school site level, Principals will first look within their existing teaching staff to identify additional capacity to address mid-year teacher turnover. They will also work with the Home Office Human Capital team to identify qualified long-term substitutes.

Incubation Year Development

(1) Provide specific organizational goals for the planning year (2013) to ensure that the school(s) is/are ready for a successful launch in fall 2014.
(2) Please describe the plans for leadership training and development of selected leader(s) during the incubation year prior to school opening and how these plans support your year 0 goals. If partnering with an organization, please briefly describe the main components of the training program.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot has defined organization goals that we seek to achieve during the planning year in order to ensure that Green Dot Charter High School will be ready for a successful launch in 2014-15:

Immediately after Authorization:

- Begin securing philanthropic commitments and grants to cover school start-up costs
- Identify remaining members of Green Dot National Expansion Growth Team to support the development of the new region

Nine Months Prior to School Opening:

- Identify Memphis Executive Director (or Interim Executive Director) and Founding Principal
- Begin teacher recruiting efforts and build human capital pipelines through partnerships with TFA Memphis and Memphis Teacher Residency Program

Six Months Prior to School Opening:

- Host at least one staff retreat and provide opportunities for the Founding Team to spend time in California at Green Dot's Home Office and existing schools
- Identify Regional Office staff and set up a Regional Office
- Conduct several community meetings and continue neighborhood diligence efforts
- Host one-on-ones and forum events with families and key community leaders, influencers and partners upon school identification

By Summer 2014:

- Green Dot Home Office Education Team and instructional coaches will modify the curriculum for Common Core and make changes necessary to accommodate Partnership for Assessment of Readiness for College and Careers (PARCC) assessments

- Director of Community Engagement will develop relationships with community partners and create a set of wraparound services and supports for students and families
- Green Dot IT, Human Resources, Knowledge Management (Data) and Finance & Accounting teams will configure all existing back office systems to support Tennessee-specific regulations and policies

2. The National Expansion Growth Team will be critical in building the Memphis human capital pipeline, defining the Memphis schools' curriculum and assessments and setting up the back-office supports for the region. Since the Memphis Executive Director and Founding Principal will likely be selected among Green Dot's existing staff, their training will focus on fostering collaboration across teams and regions. The areas where the Memphis Executive Director and Founding Principal may require additional support are around: 1) regulations and policies of the ASD, Memphis and TN, 2) multi-state board governance, and 3) local communities and needs. To obtain this information, the Memphis Regional Office and Principal will work closely with and learn from the ASD and peer organizations, and look to establish formal collaboration channels across all parties to share best practices.

School Management Contracts

If the applicant does not intend to contract with a non-profit education service provider or management organization, mark "Not Applicable" and skip to next section.

If any proposed school intends to contract with a charter management organization (CMO) or other education service provider (ESP) for school management, provide the following information (and include the requested documentation in **Attachment 6**):

(1) An explanation of how and why the ESP was selected;
(2) A term sheet setting forth the proposed duration of the contract; roles and responsibilities of the school governing board, the school staff, and the service provider; scope of services and resources to be provided by the ESP; performance evaluation measures and mechanisms; detailed explanation of compensation to be paid to the provider; financial controls and oversight; methods of contract oversight and enforcement; investment disclosure; and conditions for renewal and termination of the contract;
(3) A draft of the proposed management contract;
(4) Explanation of the relationship between the school governing board and the service provider, specifying how the governing board will monitor and evaluate the performance of the service provider, the internal controls that will guide the relationship, and how the governing board will ensure fulfillment of performance expectations;
(5) Disclosure and explanation of any existing or potential conflicts of interest between the school governing board and proposed service provider or any affiliated business entities; and
(6) Documentation of the service provider's non-profit status and evidence that it is authorized to do business in Tennessee.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

Not applicable. Green Dot will directly operate all aspects of Green Dot Memphis schools.

Board Governance

(1) Explain the governance philosophy that will guide the board, including the nature and extent of involvement by key stakeholder groups.
(2) Describe the governance structure of the proposed school when the board is fully composed, including the primary roles of the governing board and how it will interact with the principal/head of school and any advisory bodies. Explain how this governance structure and composition will help ensure that a) the school will be an educational and operational success; b) the board will evaluate the success of the school and school leader; and c) there will be active and effective representation of key stakeholders, including parents.

(3) Please provide a roster of current board members (provide as **Attachment 7**, *use the template provided by the ASD*); at least 50% of the board for SY 2014-2015 must be identified by Phase 3 of the authorization process (May 2013).
(4) Provide as **Attachment 8** a completed and signed Board Member Information Sheet *(prepared using the template provided by the ASD)* for each proposed Board member as well as the board member's resume.
(5) If the current applicant team does not include the full founding board, explain how and when the additional board members will be identified.
(6) If this application is being submitted by an existing non-profit organization respond to the following (put "n/a" if not applicable):
    a. Will the existing non-profit board govern the new school, or has the school formed a new non-profit corporation governed by a separate board?
    b. If the non-profit's current board will govern the charter school, what steps have been taken to transform its board membership, mission, and bylaws to assume its new duties? Describe the plan and timeline for completing the transition and orienting the board to its new duties.
    c. If a new board has been formed, describe what, if anything, its ongoing relationship to the existing non-profit's board will be.
(7) Describe the board's ethical standards and procedures for identifying and addressing conflicts of interest. Provide as **Attachment 9** the board's proposed Bylaws, Code of Ethics, Statement of Assurances *(prepared using the template provided by the ASD)*, and Conflict of Interest policy.
(8) Identify any existing relationships that could pose actual or perceived conflicts if the application is approved; discuss specific steps that the board will take to avoid any actual conflicts and to mitigate perceived conflicts.
(9) Describe plans for increasing the capacity of the governing board. How will the board expand and develop over time?
(10) What kinds of orientation or training will new board members receive, and what kinds of ongoing development will existing board members receive? The plan for training and development should include a timetable, specific topics to be addressed, and requirements for participation.
(11) Describe any advisory bodies or councils to be formed, including the roles and duties of those bodies. Describe the planned composition; the strategy for achieving that composition; the role of parents, students, and teachers (if applicable); and the reporting structure as it relates to the school's governing body and leadership.
(12) Explain the process that the school will follow should a parent or student have an objection to a governing board policy or decision, administrative procedure, or practice at the school.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. The Green Dot Board of Directors ("Board" or "Board of Directors") consists of business, non-profit, education and community leaders who are dedicated to preparing Green Dot students to be successful in college, leadership and life. Board members are selected for their proven dedication to Green Dot's mission. Board members also have skills in one or more of the following areas: teaching and learning, teacher effectiveness and assessment, governance, financial audits and budgeting, fundraising, marketing, real estate, public affairs and advocacy, technology, legal services and strategic management.

Ultimate responsibility for the governance of the Green Dot Memphis region and Green Dot Memphis schools will rest with the existing Green Dot Board of Directors in accordance with its adopted corporate bylaws. The Board of Directors will be responsible for major strategic and policy decisions related to Memphis schools including ensuring Green Dot Memphis's financial sustainability.

There will also be ample opportunities for key stakeholder groups to become involved, participate in the implementation and growth of the school and learn about leadership including:

- Participating in **School Advisory Councils**
- Joining the Green Dot **Local Advisory Board**

- Sharing input with the **Memphis Regional Office** during school and community events

Each school will have a **School Advisory Council** (SAC) comprised of parents, teachers, classified staff, students, community representatives and administrators. The purpose of the SAC is to ensure fair representation of diverse thoughts and oversight of the school. The SAC's perspectives and expertise will be sought in solving school-wide issues and developing policies and recommendations. The SAC monitors the school's plan describing curricula, instructional strategies, instructional services for high-needs students and professional development for teachers. The SAC provides input into allocation of school stipends, the calendar for the academic year and the school budget. In addition, students will be encouraged to help design and assist in the administration of many school programs, including the disciplinary process, student recruiting and all-school meetings.

Green Dot is also exploring the creation of a **Local Advisory Board** comprised of civic and community members (and potentially Green Dot parents) in Memphis to provide additional perspectives and guidance on issues affecting Green Dot Memphis. The Memphis Executive Director will assemble this advisory group. If formed, the President or another leader from the Local Advisory Board may be asked to serve on the Green Dot Board of Directors.

2. Green Dot's Board has 13 members and may be comprised of up to 25. The Board will provide strategic guidance and governance to Green Dot California and Green Dot Memphis and will help advance and oversee adherence to the Green Dot mission. For Green Dot Memphis, the Board's major roles will be to:

- Greenlight Green Dot Memphis
- Establish the organization's mission, vision, values and theory of change
- Set the strategic direction of Green Dot Memphis
- Monitor the academic and operational performance of Green Dot Memphis and each campus
- Approve major school policies
- Support the Memphis Executive Director
- Ensure financial sustainability of Green Dot Memphis by approving the organizational budget and each campus budget
- Provide consultation in areas of expertise such as legal, real estate, finance, public and media relations, education, community engagement, legislation and government relations
- Support and help in fundraising efforts
- Act as an ambassador for Green Dot and promote awareness of the organization and its success to community leaders, funders, and influencers

The Green Dot Board of Directors has seven standing committees aligned to the overall priorities and responsibilities of the Board:

Committee	Description	Green Dot Memphis Staff Lead
Executive	• Comprised of officers and committee chairs • Has special authority and responsibilities beyond that of other	Executive Director

	committees, including the authority to act on behalf of the full board, between meetings or in emergency situations.	
Educational Resources	• Reviews annual performance goals and monitors school progress throughout each school year • Advises Green Dot Memphis on curriculum, teacher effectiveness, assessment and accreditation and education technology.	Executive Director
Audit	• Works closely with the Chief Financial Officer in selecting and hiring an independent firm for the annual audit, and oversees the annual audit process. • Recommends approval of the annual audit report	Executive Director; Director of Finance and Business Affairs
Finance	• Ensures that Green Dot is in good fiscal health • Ensures that the board's policies and strategic priorities are reflected in the budget.	Executive Director; Director of Finance and Business Affairs
Governance	• Promotes the mission of Green Dot, the role of governance for board members, recruitment, nominations, orientation of board members, and board evaluation	Executive Director
Personnel	• Reviews Green Dot Memphis HR policies and makes recommendations relating to the resolution of grievances and compensation for senior staff	Executive Director; Director of Human Capital/HR
Development	• Establishes policies guiding fundraising and development, including but not limited to foundations, government grants, and individual and corporate giving • Works with the CEO to develop a fundraising strategy and engage the Board on this plan	Memphis Executive Director

Once created, the Local Advisory Board will also have a set of committees – including an Executive Committee, Finance and Audit Committee and Development Committee.

Green Dot understands that current law in Tennessee requires two parents per school to serve on the individual school's Board. Since our inception, Green Dot has created a culture incorporating parent perspective. Green Dot has collaborated with other charter management organizations (CMOs) within the ASD to support a legislative reform effort that creates flexibility in how they incorporate parent input given their large number of schools. As such, we believe that by the time we are authorized, a School Advisory Council will appropriately address the intent of the law (to provide parents with a forum to give input on the school's plans and progress). If the legislative agenda changes and a School Advisory Council does not sufficiently address the intent of the law, then Green Dot will work to comply with the law.

The Memphis Executive Director will serve as the primary intermediary between the Green Dot Memphis schools and the Green Dot Board. The Memphis Executive Director will synthesize feedback and elevate critical information and suggestions up to the attention of the Board. In conjunction with Green Dot's Management Team, the Memphis Executive Director will also provide regular updates about academic progress in our Memphis schools to the Board. While the Memphis Executive Director will manage and evaluate the school leaders, the Management Team will need to approve these evaluations before they are communicated to the Board.

Finally, meetings of the Board of Directors will be held in compliance with Tennessee and California Open Meetings Laws, which require that a quorum must be present at the physical location of the posted meeting. As such, we will publicly post the agenda of meetings held in California in Tennessee so that members of the public may join via teleconference if desired.

3. Refer to **Attachment 7** for the roster of current Board Members.

4. Refer to **Attachment 8** for completed and signed Board Member Information Sheets and resumes.

5. The current applicant team includes a full founding board. Additions to Board membership may be made through the standard Green Dot Board member addition process. Refer to the Board Governance Section for further details.

6.a. The existing Green Dot nonprofit board will govern the Green Dot Memphis region and schools.

6.b. Throughout Green Dot's tenure in Memphis, the organization will assess how well the existing governance structure is serving students and communities. In the event that a change in governance structure is recommended and approved, all Memphis charters may be transferred to this new entity.

6.c. N/A

7. Green Dot currently complies with conflict of interest and disclosure requirements set forth by the California Fair Political Practices Commission and will comply with any required conflict of interest disclosure laws in Tennessee. Members of the Green Dot Board of Directors, any administrators, managers or employees and any other committees of Green Dot shall comply with applicable federal and state laws, nonprofit integrity standards and ASD's charter school policies and regulations regarding ethics and conflicts of interest. Green Dot shall not enter into a contract or transaction in which a non-director designated employee (e.g., officers, other key decision-making employees) directly or indirectly has a material financial interest unless all of the requirements in the Green Dot Public Schools Conflict of Interest Policy have been fulfilled. The Green Dot Board of Directors adheres to honest, ethical and lawful conduct in order to protect the reputation and integrity of the organization. Board members are expected to exercise good judgment and the highest ethical standards in all activities on behalf of Green Dot as well as in private activities outside the organization. In instances where even the appearance of conflict exists, Board members must disclose the nature of the conflict to the Board Chairperson or Executive Committee. Refer to **Attachment 9** for the Green Dot Board Bylaws, Statement of Assurances and Conflict of Interest policy.

8. No existing relationships of Board members pose an actual or perceived conflict of interest. To avoid future conflict, the Board will review its Conflict of Interest policy on a regular basis to ensure relevance and appropriateness. The Board will conduct rigorous background checks on new candidates prior to induction.

9. The Board of Directors will discuss additions to Board membership annually at scheduled meetings. Candidates are typically referred by an existing board member. One of the Board's responsibilities is to grow Board membership and ensure that Green Dot has access to relevant expertise. Once a candidate is nominated, the Governance Committee reviews a nominee's professional background, community involvement, and commitment to Green Dot's mission. Candidates go on a Green Dot school visit. The Governance Committee makes a final recommendation to move forward or hold on a candidate. To be confirmed, nominees have to receive a majority vote by the existing Board of Directors. The Board will seek to recruit members from the Memphis community as well.

10. As Board members join the Board, they typically meet with the Governance Committee Chair, one other Board member and Green Dot's Chief Executive Officer (CEO). During these meetings, the member has ample time to ask questions about Green Dot's school model, student life, financial situation and other

areas as desired. Once members join the board, they receive a copy of our Board bylaws, information about compliance and disclosure requirements, a copy of our audited financials and budget, and a Board Roster so that they can begin contributing from their first meeting onwards.

On an annual basis, the Board receives training on public / open meeting requirements. Throughout the year, the Board receives refresher presentations and updates on key aspects of the Green Dot portfolio – academic results, financial position, facilities, etc. The Board Chairman and the CEO meet on a bi-weekly basis to discuss key areas where the Board would like to have additional information so that they are best prepared to govern. These topics are addressed in future board meetings.

11. Green Dot encourages all stakeholder groups to be involved with its schools and the educational process. Each Memphis school will have a School Advisory Council, and Green Dot is exploring the possibility of creating a Local Advisory Board. Refer to the Board Governance section for additional detail. The Memphis Executive Director will be responsible for communicating high priority discussion items from the School Advisory Councils and Local Advisory Board to the Board of Directors.

12. Green Dot encourages community and parent participation and feedback on decisions affecting them and their schools. Parents are encouraged to reach out to their school principal or the Memphis Executive Director to express any concerns or objections. Resolution of concerns should always start with the person with whom a parent has a concern. If the problem or conflict is unresolved, it is essential that the school principal be included in the process of resolving concerns. Refer to **Attachment 3** (Green Dot's Student Policy Manual) for Green Dot's detailed Student Conflict Resolution Policy (Attachment 3, page 58) and for our detailed Parent or Legal Guardian Conflict Resolution Policy (Attachment 3, page 109).

Green Dot Memphis schools will also adopt and publish grievance procedures providing for prompt and equitable resolution of student and employee complaints alleging any action, which would be prohibited by Title IX, or Section 504. Green Dot Memphis schools will implement specific and continuing steps to notify current and prospective employees, parents and students, referral sources for current and prospective employees, and all unions or professional organizations holding collective bargaining or professional agreements with the recipient, that it does not discriminate on the basis of sex or mental or physical disability in the educational program or activity which it operates, and that it is required by Title IX and Section 504 not to discriminate in such a manner.

Parent & Community Involvement

(1) Describe the role to date of any parents and community members involved in developing the proposed school.
(2) Describe how you will engage parents and community members from the time that the operator is approved through the opening of school.
(3) Describe how you will engage parents in the life of the school (in addition to any proposed governance roles described above). Explain the plan for building family-school partnerships that strengthen support for learning and encourage parental involvement. Describe any commitments or volunteer activities the school will seek from, offer to, or require of parents.
(4) Discuss the organization's approach to collaborating with the community to provide resources that will be available to students and parents. Describe any partnerships the school will have with community organizations, businesses, or other educational institutions – or– describe how the organization plans to create partnerships. . If applicable, include, as **Attachment 10**, existing evidence of support from intended community partners such as letters of intent/commitment, memoranda of understanding, and/or contracts.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. To date, Green Dot has spoken with ASD staff, peer operators in Tennessee, community partners and foundation leaders to better understand the public education landscape in Memphis. Upon approval by the

ASD as an authorized operator, Green Dot will conduct more extensive outreach efforts, focused on engaging community members and parents. Refer to **Attachment 10** for the full list of individuals that Green Dot has met and/or spoken with to date.

2. The goals of this outreach will be to (1) learn more about the needs of students, families and communities, (2) share information with students, families, and communities about the high-quality, rigorous college preparatory education that Green Dot offers, and (3) explore potential partnerships that will serve the community. In the year leading up to the school opening, the Regional Director of Community Engagement, the Memphis Executive Director and the founding principal will reach out to the neighborhood groups and associations in the local area. This outreach will include churches, Boys and Girls clubs, neighborhood associations and other civically minded organizations. We will also hold Open Houses and community meetings that will be advertised through newspaper ads, church announcements, door flyers and other effective communication vehicles.

3. To ensure parental involvement, each Green Dot Memphis school will have the following elements:

- **Parent Coordinator:** As the front line of communication and relationship with families, a full-time parent coordinator will hired at each school. Green Dot views the Parent Coordinator as a critical team member in the effort to create strong school-family-community partnerships. This role is vital to ensuring that parents are fully integrated into the day-to-day operations of the school and feel a sense of accountability and connection to their child's education. The Parent Coordinator's responsibilities include conducting community outreach, organizing parent volunteers, addressing parent needs as they come through the front office, recruiting new students, giving student tours and organizing workshops for parents and students.
- **Parent Trainings:** Green Dot Memphis is committed to actively integrating parents/guardians into all aspects of their students' school experience by offering the Green Dot Parent Academy, an eight-month program that consists of one 2-hour workshop per month from October through May with Parent Graduation in June. The goal of the program is to empower parents to become leaders who engage other parents to support and improve their children's schools. The Parent Coordinator leads this program with support from the Regional Director of Community Engagement. Specifically, Green Dot provides seven pre-packaged modules with the PowerPoint and notes already completed as options for the Parent Academy. Below are the topics for each module:

Parent Module	Training Description
The Green Dot Difference	What is a charter? What is Green Dot's History? What does it mean to attend a Green Dot school?
Family-School Communication	How can parents communicate with the school effectively? What does an effective parent-teacher conference look like?
High School 101	What is GPA? What is a credit? What are the requirements for graduation?
College-Readiness	What does my student need to do to go to college?
PowerSchool	How do I check my student's grades and other important data?
Effective Teaching	What does good teaching look like? What is Green Dot doing through TCRP?
Educational Equity	How can I support Green Dot? How can I get involved and advocate for educational equity for all kids?

- **Parent Service Hours:** Green Dot Memphis will recommend that parents provide 35 service hours to the school each year. Therefore, parents are encouraged to complete parenting, computer and English (as necessary) classes, as well as college and financial aid workshops. Parents have many additional opportunities to complete volunteer hours including assisting in the office, supervising

before and after school, at lunch, during fieldtrips and school events, fundraising, and attending parent workshops, meetings, and community events. Parents may also earn volunteer hours for hosting homework and study sessions in their home, regularly checking student homework logs and signing them, and completing parent surveys.

To provide additional information and avenues for communication, Green Dot Memphis will also:

- Host community breakfasts where families can engage with the principal on pressing issues facing the school and/or community
- Distribute parent surveys to receive feedback on strengths and areas of improvement
- Disseminate a monthly newsletter, "The Green Dot Difference", to the community
- Provide access to Board meetings

4. Green Dot's Home Office Public Affairs Department cultivates community partnerships to provide personalized health and emotional care and life skills for our students and their families. The Regional Director of Community Engagement will work with the Home Office Director of Public Affairs to replicate Green Dot's approach to collaborating with the community to provide a comprehensive and integrated set of wraparound services and supports to students, families and community members including vision screenings, teen dating violence prevention, programs for high-risk youth and supports for youth in foster care. In recruiting partners, Green Dot Memphis will seek out both national organizations as well as local community partners with an established track record of providing high-quality, culturally competent services. The design process will involve a comprehensive needs assessment and input from teachers, parents and community members to ensure that solutions are community-driven. Efforts will also ultimately be focused on building the capacity of partner agencies to monitor performance and operations.

Phase-In/Full Transformation Planning

To be completed only by applicants proposing a school Phase-In or Full Transformation model. If you are not proposing a Phase-In or Full Transformation, mark "Not Applicable" and skip to the next section.

ASD welcomes applicants who wish to provide new opportunities to underserved students by transforming chronically underperforming schools through either a Phase-In or Full Transformation model. Applicants must have a clear plan for dramatically improving persistently underperforming school cultures, working effectively with an existing school community, significantly raising student achievement, and meeting the needs of at-risk populations. Phase-In and Full Transformation operators are expected to establish strong partnerships with the school community.

(1) Describe your organization's prior experience in taking over or turning around an underperforming school.
(2) Describe specific ways that you will engage and transform the existing school culture as you prepare to open and during the first year of operation.
(3) Outline the steps you will take to build community understanding and support of the school's turnaround.
(4) For Phase-In Schools (co-locating): *If you plan to apply as a New Start or Full Transformation model school, please put "n/a."*
    a. Explain how the phase-in school will establish a visual identity while simultaneously respecting and reinforcing the building history, role in the community and campus identity.
    b. Describe how you will transition to a shared campus, including your approach to shared space, resources, and services. Be sure to outline any "non-negotiables" for co-location.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot has taken on two full scale turnarounds within California (Locke High School and Clay Middle School) and a shared turnaround of David Starr Jordan High School. All three schools were among the worst-performing schools in the state. Of these three turnarounds, Green Dot has operated Locke High School the longest. Opening its doors in 1967, Alain Leroy Locke High School sought to provide a safe and

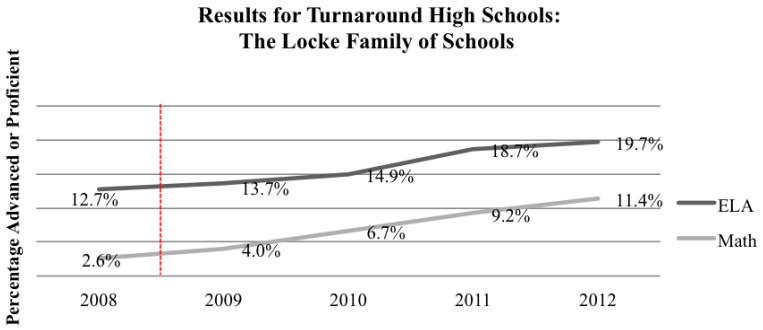
secure place for learning – an antidote to the conditions that led to the Watts civil unrest of 1965. Four decades later, Locke had become emblematic of systemic failure and had a school culture characterized by violence and chaos. The campus was not conducive to learning and was known for student brawls, rampant graffiti, students roaming the hallways, and a shockingly low college-ready graduation rate.

In 2007, the staff and management of Green Dot Public Schools worked with community leaders and staff to successfully petition LAUSD to cede control of Alain Leroy Locke High School. It was the first time that an independent LEA had been granted control of an LAUSD school. Green Dot restructured Locke into seven small schools ("Locke Family of Schools"), replaced the existing principals and required all teachers to reapply for their jobs.

The Locke turnaround doubled the number of students Green Dot served (from 3,000 students to 6,000 students). It was the first time Green Dot had taken on a full attendance boundary school. Compared to Green Dot's existing independent charters, Locke served a larger SPED population, a returning juvenile detention population and large numbers of over-age, under-credited students. Green Dot was determined to put all students on a path to college.

Prior to Green Dot, the four-year cohort retention rate at Locke was 25%. After operating Locke for five years, the four-year cohort retention rate has doubled to 55%. Before Green Dot, students at Locke could get two diplomas – one that prepared students with the appropriate requirements to enter the University of California or California State University system ("A-G Curriculum"), and one that simply prepared students to walk at graduation. Green Dot requires all students to take an A-G course path so that they have the necessary coursework to enter college. Prior to Green Dot, for every 100 students who entered Locke, only 5 went to college. Now, for every 100 students who enter Locke, 50 go to college.

As depicted in the chart to the right, students at the Locke Family of Schools have experienced gains in ELA and math (increases of 55% and 338%, respectively) since Green Dot assumed control in 2008. The total number of students rated proficient or advanced in math has more than quintupled since 2008 (from 37 to 242 students). While the proficiency rates are still below Green Dot's high standards, they are evidence of significant early progress.



Green Dot's success at Locke has been externally validated by UCLA's National Center for Research on Evaluation, Standards and Student Testing (CRESST). CRESST conducted a matched-pair analysis that followed middle school students from six feeder middle schools to Locke High School and a set of peer high schools. Four years later, Green Dot students were 1.5x more likely to graduate (80% graduation rate at Locke, compared to 55% at peer schools) and 3.7x more likely to graduate college-ready. Forty-eight percent of Green Dot Locke students graduated with an A-G curriculum compared to 13% at peer schools. CRESST is conducting additional analysis on future cohorts of students, and early results validate that Green Dot continues to outperform comparable schools.

Additional outcomes from Locke over the past 5 years:

- In four years, Green Dot has doubled the number of students passing the Math California High School Exit Exam (CAHSEE) (from 259 students to 514 students) and made dramatic gains in the number of

students passing the English CAHSEE (from 272 students to 463 students).

- SPED Results:
    - Green Dot has maintained constant SPED enrollment at Locke despite declining enrollment overall due to population declines in Watts.
    - Locke has a net retention rate of 110% for SPED, which indicates Green Dot receives many SPED students mid-year.
- Stakeholder Satisfaction:
    - 91% of Locke parents feel Green Dot provides a safe environment.
    - 90% of Locke parents would recommend the school to a friend.
    - Green Dot's model of high care, high structure and high expectations is preparing Locke students for college.
        - 81% of Locke students feel their teacher really cares about them
        - 89% of Locke students feel their teacher sets clear expectations for their behavior in class
        - 81% of Locke students feel that Green Dot has set high expectations for them to succeed academically
        - 80% of Locke students feel this school is preparing them for college

We still have more work to do to prepare 100% of our students for college, leadership and life, but the Locke experience provides clear proof that our transformation model works. Green Dot recognized in 2013 that we must accelerate the work at the Locke schools in order to make all students college-ready, particularly as incoming students are entering further and further behind each year. To address this, Green Dot has restructured Locke High School and plans to move to a 9th Grade Academy structure in 2013-14 so that all 9th graders are inducted in a consistent fashion, and receive the interventions they need so that they are able to successfully enter the 10th grade and stay in school. This ability to pivot and adapt to the needs of ***all*** students is an important element of Green Dot's core values and mission.

In 2011, as a direct result of the work at Locke, LAUSD invited Green Dot to replicate their success and turn around the lowest-performing high school in Los Angeles, David Starr Jordan High School, and the lowest-performing middle school in California, Henry Clay Middle School. Clay and Jordan provide additional evidence of our turnaround model at work. Both Clay and Jordan came under Green Dot's operation in 2011-2012, and in the first year, math proficiency rates doubled at Clay (from 10.2% to 20.6%) and went up 6x at Jordan (from 2.3% to 12.1% proficiency). Green Dot's Ánimo Western transformation middle school (one of the schools on the Henry Clay campus), was in the top 5 middle schools in California in terms of growth for 2011-2012. We are working to sustain this pace of growth over time.

Green Dot also has spent time codifying our turnaround model. We received a grant from the Carnegie Corporation of New York to develop a high school transformation guidebook. This guide, which we plan to use as a professional development tool for future transformation school leaders and support teams, outlines the eight principles that we believe are critical to successfully transforming a school:

- Transitioning a school successfully using key community and district partners
- Establishing an effective early presence with students and the community

- Developing a high-performing team dedicated to transformation
- Splitting a large high school into a cluster of small schools, depending upon high school size
- Implementing a portfolio of interventions for high-needs students
- Measuring success holistically through retention, rigor and results
- Ensuring effective budgeting preparation and policies

Finally, one of the things that differentiates Green Dot is that our three transformation schools serve a full-range of special education needs. Green Dot has developed the multiple programs needed to serve the needs of all students, from low severity to high severity. Locke currently has Community-Based Instruction (CBI), Mild / Moderate Mental Retardation (MRM), Transition, and Emotional Disturbance (ED) Programs. The Clay campus also has an Autism and MRM Program. Green Dot does not shy away from taking on the toughest challenges in school transformation. While we are proud of the progress we've made, we must continue to push to deliver on our mission of success in college, leadership and life for all students. Green Dot understands that this is difficult work, but we have done it.

2. Creating a fundamentally different school climate requires the commitment of school leaders, teachers, students and the community to change what may be decades of expectations about what the school should look and feel like. It is necessary to break the stranglehold of low expectations and "more of the same" before a class-going and ultimately a college-going culture can take hold. In 2007, a lack of respect pervaded the Locke campus. The campus felt as if it were in a perpetual state of tension. There were gang members selling drugs on the handball courts, frequent fights among students, broken windows, smashed lights and graffiti in the hallways. Hundreds of students roamed the halls all day long.

To improve behaviors and expectations and create the sense that transformation is possible for teachers, students and families, Green Dot's philosophy is that everything must change on day one. At Locke, Green Dot tackled the physical environment: new windows, new lights, new security cameras and freshly painted hallways. We cleaned the bathrooms, removed the ubiquitous graffiti tags and planted olive trees. Another symbol of the new Locke was the staff at the entrance, welcoming students and enforcing the dress code. At Locke, every adult on campus, from the janitors and security guards to the principal was trained and held responsible for establishing respectful, nurturing relationships with every student on campus. The student handbook spelled out rewards and consequences for behavior and was distributed to all students and posted in every classroom. The focus of the first semester was to establish a culture of safety and routines that encouraged students to go to class. These changes helped establish a safe, orderly environment with well-defined routines and clear codes of behavior. This philosophy has resonated at Green Dot's other transformation campuses, and Green Dot plans to take a similar approach to cultural transformation in Memphis.

In Memphis, we will ensure that our schools provide the right physical environment for learning. Visible signs of change and respect should be visible (and vigorously maintained) to send the clear message that students deserve a high-quality campus and not "more of the same". In addition, our Principals will enter the transformation campus early to diagnose cultural issues and speak with teachers and students about the cultural challenges of the school. Principals will develop an approach to uniforms, cell phones and path of travel, which contribute to school culture and success. Green Dot Memphis will replicate the emphasis on a respectful tone as the basis for productive communication, which is critical to a successful learning environment.

Green Dot believes in a nurturing, not authoritative, approach to student interaction. We expect teachers to

build meaningful relationships with students through frequent interaction and mutual respect. Summer Professional Development for teachers focuses on the core values, Safe and Civil norms, and a set of activities that promote cohesion among the staff in preparation for the year. Refer to the School Structure - Culture Section for a description of the Safe and Civil program. In addition, we will request incoming students to participate in a Summer Bridge program to inculcate students with Green Dot culture. Refer to the Driving for Results Section for a description of the Summer Bridge program.

The final components to building a positive school culture are 1) providing mental health supports and wraparound services to address mental health issues of students, 2) assessing the campus security needs and hiring the appropriate security staffing to address those needs so that students feel safe, and 3) determining the set of afterschool programs and athletic programs we can afford. Green Dot makes every effort to keep programs that are important legacies for the community.

3. Green Dot believes not only in transforming schools but also in transforming families and communities. At Locke, in 2007, only 80 parents showed up for parent-teacher conference nights. To address these issues. Green Dot partnered with LAUSD to launch the Locke Wellness Center – a comprehensive health, mental health, and parent engagement service hub that addresses the needs of the Locke Community and supports students in addressing out-of-school issues. The parent engagement program serves to educate parents about critical aspects of their student's education, while empowering parents to become leaders who engage other parents to support and improve their children's schools. While we continue to expand the scope of our program, we've achieved significant depth. A cohort of 100+ engaged parents across Locke participated in the Parent Institute for Quality Education Program this year, attending 5-7 sessions on how they could help their children navigate the public education system to successfully graduate high school, enter college, and finance their education.

Support from the community is critical for students to have a positive experience at the transformed school. Green Dot will began our outreach by building an 'asset map' of the local institutions that are around the school and provide critical supports to students and families (community centers, neighborhood councils, churches, and non-profit / social service providers). We will work with the ASD to ensure that all key stakeholders are part of this plan, including current teachers, media, community leaders, school Board members, elected officials, students and alumni. Once we have stakeholders identified, we will conduct multiple forms of outreach, from holding one-on-one meetings, hosting open houses and attending neighborhood councils. Refer to the Student Recruitment and Enrollment Section for additional detail. Finally, we will build a parent education program at each school and look to link our schools with service providers within the city. Refer to the Parent & Community Involvement Section for details on Green Dot's parent education program.

4. Not Applicable – Green Dot is only proposing full transformations.

WHEN YOU HAVE COMPLETED YOUR ANSWER, LEAVE THE REMAINDER OF THIS PAGE BLANK.

OPERATIONAL CAPACITY

Operations Plan

Services

(1) Provide, as **Attachment 11**, a description of how the school leadership team will support operational execution. Please provide narrative or evidence that illustrates the staffing model, performance metrics, and the school's plan for supporting all operational needs of the school, including but not limited to:
   a. Technology (e-rate vendor plans, managing devices)
   b. Transportation (required for Phase-In and Full Transformation schools)
   c. Food service
   d. Data management
   e. Facilities maintenance (including Janitorial)

Facilities

The ASD's chartering authority derives from its statutory authority to assume the operation of chronically underperforming schools (as defined by the Tennessee Department of Education Priority List). This RFQ is designed to identify qualified operators who can then be matched with appropriate facilities as schools come under ASD's authority. This section solicits information that will help the ASD match operators with appropriate facilities.
An applicant may also seek to operate in independent facilities. Regardless of the site, however, an ASD charter school must serve exclusively children who were previously attending or are zoned to attend a school that is on the Priority List.

If you are seeking to turn around an existing public school facility as a Phase-In or Full Transformation model (to be identified by ASD), complete Part A.

If you intend to identify and operate in an independent facility as a New Start school (not managed by the ASD), complete Part B.

Part A - ASD Facilities

(1) Describe the basic facilities requirements for accommodating your plan, including number of classrooms, square footage per classroom, classroom types, common areas, overall square footage, and amenities.
(2) List your ideal specialty classroom options (science labs, art room, computer labs, library/media center, auditorium, athletic rooms, etc.).
(3) List your ideal administrative/support space (main offices, satellite office, work room/copy room, etc.).
(4) Identify any other significant facilities needs not already specified (playground, football field, etc.):
(5) Discuss contingency plans in the event you do not receive your desired facility requests. Please list all non-negotiables with regards to space needs.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

Part A, 1-4. The Green Dot program typically needs ~65,000 square feet and 100 sq. ft. per student. Our model generally requires at least 30-34 classrooms (of ~1,000 square feet each) depending on school size and incoming student needs. (Since we work to develop intervention programs that address the needs of all incoming students, we have smaller class sizes and more courses within our master schedule.) We will need four science labs that each accommodate thirty students, three computer labs for classes of thirty students for testing needs and four classrooms with at least ten data drops to accommodate our Read 180 intervention program.

In addition, we request the following non-classroom work space: a main office that includes offices for the Principal and Assistant Principals, a counselor workspace, a teacher lounge or a work room/ copy room, a conference room and one multi-purpose room that can accommodate all students standing. We also request to have an auditorium, an indoor gym, an art room and the wiring to support our technology infrastructure. Other needs we would require are typical to any school, including a cafeteria, restrooms, etc.

In addition, we have the following conditions:

- ADA accessibility and all facility education code / ADA requirements met
- No known presence of asbestos or mold
- Kitchen area, space for food warmers and working refrigerator with adequate electrical outlets
- Adequate storage space for books, etc.
- Parking lot with 50-60 spaces (and student parking for HS)
- Required occupancy: Minimum of 1 month prior to school start-date (estimated as July 1st), dependent on assessment of building condition and preparation for move-in.
- Ideally, we would be able to house our Memphis Regional Office staff in the school facility to foster a strong culture and connection with the Memphis school community. We would request administrative office space for ~5-10 people in each of our first three schools.

We would like to be able to leverage technology in the classroom. We request that classrooms have adequate storage space with dedicated electric and network drops for student computers, as well as adequate network drops, data, cabling and wireless access points to support access throughout the school.

We would prefer a high-quality facility that does not require significant renovation. Similar to other operators, we prioritize investing in our program and students while minimizing facilities-related expenses. We request that all facilities provided to Green Dot meet and pass all inspections, including safety, fire, elevator / lift, etc. Additionally, we request a building free of asbestos, mold and other student hazards. If there is any deferred maintenance on the schools, we would work with the ASD for support to address these needs.

5. Based on our prior experience in California, Green Dot has become creative with different facility configurations and would work with the ASD to ensure that the facility can be modified to meet the needs of our model. While athletic fields and other amenities are desirable, Green Dot has learned to adapt and can have athletic teams practice in local parks or other community spaces as needed.

Part B - Independent Facilities

Schools operating in independent facilities may only enroll students who currently attend or are zoned to attend Priority Schools.

(1) If you intend to operate a new-start school in an independent facility (not managed by ASD), describe the process for identifying and securing a facility, including any brokers or consultants you are employing to navigate the real estate market, plans for renovations, timelines, financing, etc.

(2) If a facility is not yet identified, please describe the organization's approach to finding a suitable facility. Please include the organization's plans to finance the facility, including:
    a. Total project cost
    b. Financing and financing assumptions
    c. Total facility costs that the financial model can handle – debt service + lease + maintenance + utilities + etc.

(3) If you currently hold a facility or have an MOU or other proof of intent to provide a facility, please provide proof the commitment as **Attachment 12**. Briefly describe the facility including location, size, and amenities. You may provide, included with **Attachment 12**, up to 10 pages of supporting documents providing details about the facility. Charter school facilities must comply with health and safety requirements (per T.C.A. § 49-13-105). In addition, charter school applicants must be prepared to follow applicable city planning review procedures.

(4) Describe the organization's capacity and experience in facilities acquisition and management, including managing build-out and/or renovations, as applicable.

(5) Explain the organization's plan to maintain the independent facility.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

Not Applicable – Green Dot does not plan to operate Independent Facilities.

Student Recruitment and Enrollment

ASD charter schools may only enroll students geographically zoned to attend an ASD eligible school (Priority List School). Like all public schools, public charter schools must be open to any such child, regardless of that child's race, gender, citizenship, or need for accommodations or special education services. Thus, recruitment and enrollment practices should demonstrate a commitment to providing all students equal opportunity to attend the school, and help schools avoid even the appearance of creating barriers to entry for eligible students.

(1) For New Start model schools explain the plan for student recruitment and marketing that will provide equal access to interested ASD students and families. Specifically, describe the plan for outreach to: families in poverty; academically low-achieving students; students with disabilities; and other youth at risk of academic failure. Please note if you plan to focus your student recruitment efforts in specific communities or selected Priority School attendance areas. ***If you plan to apply as a Phase-In or Full Transformation model school, please put "n/a."***

(2) For Phase-In or Full Transformation model schools explain the plan for student and parent engagement in the school turnaround, especially how the school plans to ensure parents and students do not opt out of the new school. Describe how this plan will successfully transition and retain students who currently attend or are zoned to attend the school(s) being replaced. Provide a detailed description of the plan to gain parent and community support. ***If you plan to apply as a New Start model school, please put "n/a."***

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Not Applicable – Green Dot is only proposing full transformations.

2. Having done three major school turnarounds in Los Angeles, Green Dot is highly experienced in engaging with parents, students and the community on the sensitive topic of school transformation.

Pre-work: Even before the initial planning year, the National Expansion Growth Team will begin researching and learning about Tennessee and the public education landscape in Memphis. Green Dot will reach out to key community, civic and political leaders to introduce the organization and get a better understanding of the needs of the community. We will also conduct extensive neighborhood analysis to understand our school feeder patterns and other high schools and middle schools in the area. Green Dot will also connect with the ASD and peer organizations operating in Tennessee to learn about the charter landscape and potential community partners as well.

Communication and Outreach Strategy: The Memphis Executive Director and Regional Director of Community Engagement will partner with the Home Office Director of Communications to develop a multi-pronged communication and outreach strategy:

- Prong #1 – Meet with Key Influencers: The Director of Community Engagement will be responsible for leading community organizing to gain support for the school transformation. He/she will host one-on-one meetings with major influencers including existing staff at the school, community organizations (community centers, etc.), administrators, counselors and teachers at feeder schools, churches, elected officials, non-profit/social service providers, neighborhood councils, alumni and the media. The purpose of these meetings will be to build relationships, learn about each group's interests and understand how to earn their support. The Director of Community Engagement will also make an effort to meet with any opposition to clarify any misinformation and understand the potential sources of concern. Following the one-on-one meetings, Green Dot will continue to build support for its schools by asking advocates to speak on its behalf and hosting large community gatherings.
- Prong #2 – Meet with Parents: Green Dot will directly reach out to current, surrounding area and feeder school parents through brochures, flyers, phone banking, door knocking, open houses and information sessions. The purpose of these communications will be to provide information about

Green Dot, identify common concerns around transformations (e.g., loyalty to the past, anxiety around change, concern with the unknown), and address concerns through direct and consistent messaging. Green Dot will highlight its service to students, demonstrate to parents and other key stakeholders what high performing schools look like and honor the traditions and culture of the existing school while offering a promise of a safe and high quality education. In addition, we plan to highlight the additional supports we provide including wrap-around services, leadership opportunities, after-school programming, alumni associations, etc. To build credibility, Green Dot will have key community influencers attend parent meetings and we will offer virtual tours of Green Dot California schools and testimonials from Green Dot students and families to provide perspectives on their positive experiences in their schools.

- Prong #3 – Foster Relationship with Students: Understanding the importance of student buy-in to the transformation effort, we plan to launch a number of activities to ensure student involvement. This plan will include presentations at feeder middle schools and community events so that students understand the "Green Dot Difference" and get a sense of what a Green Dot school is like. In addition, we plan to use these sessions as a two-way conversation so we can learn about their thoughts, worries and concerns and ease their fears about transitioning to high school. We will set up virtual Q&A sessions for them with current Green Dot students in California so they can hear from actual students, and we will highlight the student organizations and activities they can be involved in upon enrolling. We will also provide activities for students help spread the word about Green Dot to their friends and families.

Student Recruitment and Retention: The Regional Director of Finance and Business Affairs and the Principals will be responsible for student recruitment and retention. We believe that by truly understanding the needs of students, parents and communities and by providing them with clear information about Green Dot and our school transformation model, we will be able to successfully retain students zoned for the schools we will be transforming and improve daily attendance rates.

Start-Up & Ongoing Operations

(1) Provide, as **Attachment 13**, a detailed start-up plan for the school(s), specifying tasks, timelines, and responsible individuals (by name or title). This plan should align with the Start-Up (Year 0) Budget.
(2) Provide the school plan for safety and security for students, the facility, and property. Explain the types of security personnel, technology, equipment, and policies that the school will employ.
(3) Provide, as **Attachment 14**, a list of the types of insurance coverage the school will secure, including a description of the levels of coverage. Types of insurance should include workers' compensation, liability insurance for staff and students, property (New Start model only), indemnity, directors and officers, automobile, and other.

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Refer to **Attachment 13** for the detailed start-up plan.

2. Green Dot has adopted and implemented full health and safety procedures and risk management policies at each school site in consultation with its insurance carriers and risk management experts. Refer to **Attachment 3** (Green Dot's Student Policy Manual for details on these procedures and policies)

- **Health and Safety:** Pages 75 – 103 of the Student Policy Manual cover our Health & Safety Policies.
- **Emergency Preparedness:** Each Green Dot school will adhere to an Emergency Preparedness Handbook drafted specifically to the needs of the school site in conjunction with law enforcement and the Fire Marshall. This handbook will include, but not be limited to the following responses: fire, flood,

terrorist threats, and hostage situations. If assuming a facility that was previously used as a school site, any existing emergency preparedness plan for the school site will be used as a starting basis for updating the handbook for the school. Page 80 of our Student Policy Manual outlines Green Dot's current policies around Emergency Preparedness.

- **Building Codes:** Each Green Dot school will comply with local, state, and federal building codes. Green Dot will test sprinkler systems, fire extinguishers, and fire alarms annually at its facilities to ensure that they are maintained in an operable condition at all times. The schools will conduct periodic fire drills. Green Dot schools will be, at a minimum, appropriately guarded by an alarm system and door and gate locks only accessible by authorized employees. In addition, we will look to contract with security vendors to provide additional security on school campuses as needed, and will work with school police officers assigned to each school. Page 77 of our Student Policy Manual outlines Green Dot's current policies around Injury or Medical Emergencies and Page 86 outlines our policies for Barring Disruptive Persons from School Sites.

Procedure to be Used for Adequate Background Checks

Green Dot Memphis shall comply with the provisions and procedures of Education Code, including the requirement that as a condition of employment each new employee must submit two sets of fingerprints for the purpose of obtaining a criminal record summary. No employee shall be permitted to commence work at Green Dot Memphis until clearance has been obtained.

All faculty and staff will undergo a criminal background check and fingerprinting to be conducted by the local police department or an outside vendor (likely a private firm with national search capabilities), as well as a child abuse registry check. The applicants will be required to provide a full disclosure statement regarding prior criminal records. All staff will be required to produce documents for U.S. employment authorization and will be required to follow all mandated child abuse reporting laws.

Faculty and staff of Green Dot Memphis shall follow the same requirements for periodic tuberculosis testing as do traditional public school employees by using the Mantoux tuberculosis test. Policies and procedures shall be adopted for issues such as fires, earthquakes, compliance with health and safety laws and other emergency responses.

Green Dot Memphis as a Drug-Free Workplace

Smoke-Free Workplace: In compliance with applicable law, Green Dot prohibits smoking in the workplace. Additional requirements dictate that Green Dot schools remain smoke-free. Any violation or disputes arising under this policy should be reported to the Regional Director of Human Capital and Human Resources.

Alcohol and Drug-Free Workplace: The use or possession of alcohol or drugs on the job constitutes a potential danger to the welfare and safety of others, as well as to the employee. In keeping with this commitment, Green Dot strictly prohibits the use, transfer, possession, distribution, sale, or being under the influence of illegal drugs while on duty, while on the premises, or while operating a vehicle or potentially dangerous equipment owned or leased by the organization. Green Dot prohibits consumption of alcohol while on duty, while on school premises, or while operating a vehicle or potentially dangerous equipment owned or leased by the organization.

This policy will not be construed to prohibit the use of alcohol at social or business functions sponsored by Green Dot where alcohol is served or while entertaining employees, donors, et al. However, employees must remember their obligation to conduct themselves properly at all times while at Green Dot sponsored functions or while representing the organization. Violation of this policy will result in disciplinary action, up to

and including termination from employment with Green Dot.

3. Refer to **Attachment 14** for descriptions on the insurance that Green Dot Memphis will secure.

Financial Plan

*For multi-site operators or networks, the Achievement School District requires individual **school** and **network-level** financial budgeting, reporting, and annual audits. Each school's finances must thus be transparent and distinct from the network level.*

(1) Describe the systems and processes by which the school will manage accounting, purchasing, payroll, and audits. Specify any administrative services expected to be contracted for the school, and describe the criteria and procedures for the selection of contractors.

(2) Describe how you will provide an independent annual audit of both organization-level and school-level financial and administrative operations.

(3) As **Attachment 15**, present a budget narrative including detailed description of assumptions and revenue estimates, including but not limited to the basis for revenue projections, staffing levels, and costs. The narrative should specifically address the degree to which the school budget will rely on variable income (e.g., grants, donations, fundraising) and how the organization will meet fundraising goals. No page limit for budget narrative in **Attachment 15**. Include the following:
    a. Per-Pupil Revenue. Use the figures below in developing your budget assumptions*.
    b. Anticipated Funding Sources. Indicate the amount and sources of funds, property or other resources expected to be available through banks, lending institutions, corporations, foundations, grants, etc. Note which are secured and which are anticipated, and include evidence of commitment for any funds on which the school's core operation depends.
    c. Discuss the school's contingency plan to meet financial needs if anticipated revenues are not received or are lower than estimated.
    d. Year 1 cash flow contingency, in the event that revenue projections are not met in advance of opening.

(4) Describe the annual audit of the financial and administrative operations of the school. Include evidence that the school will adhere to the accounting, auditing, and reporting procedures and requirements that apply to public schools operating in Tennessee.

(5) Submit, as **Attachment 16,** a detailed budget for the operator at the network level (no template is provided).

(6) Submit as **Attachment 17** either the completed Financial Plan Workbook (*template provided by the ASD, complete all sheets for all 2014 schools*) for each campus opening in the first year, including revenue and expenditure projections that reflect proposed growth and development needs over time, OR may submit financial forms in the organization's existing format, provided that they accomplish the following:
    a. Include a separate budget for each school
    b. Include a back-office budget
    c. Specify per-pupil management fees
    d. Incorporate financial implications of facilities plans
    e. Explicitly detail major assumptions including but not limited to:
        - Student enrollment
        - All anticipated funding sources[6], including:
            - Local, state, and federal per-pupil funding; eligibility levels; and annual increases
            - Other government resources
            - Private fundraising
            - eRate
            - Student fees

[6] *Note: Both the budget forms and narrative should specify the amount and sources of funds, property or other resources expected to be available through banks, lending institutions, corporations, foundations, grants, etc. Note which are secured and which are anticipated and include evidence of firm commitments, where applicable.*

- Compensation (school and network/CMO levels), including:
  - Salary table and number of staff by position
  - Yearly pay increases
  - Pension contribution and other benefits
- Line items for each major expense and delineation of assumptions, including:
  - Instructional materials and supplies
  - School equipment and furniture
  - Technology for student and instructional use
  - Professional development
  - Student assessments
  - Student information system
  - Special education services
  - Student activities
  - Contracted services at school and network/CMO levels (audit, I/T, PD, etc.)
  - Rent and utilities
  - Office supplies and equipment
  - Technology for administrative use
  - Fundraising materials and resources (non-staff)
- School start-up costs
- Management fees and any other management compensation
- Facility scenarios
- Capital, contingency, and insurance reserve funds

PLEASE SELECT THE STATEMENT THAT APPLIES TO YOUR APPLICATION:

☐ **Budgets prepared using the Financial Plan Workbook Template provided by the ASD.**

☒ **Budgets submitted in different format, we AFFIRM that all of the items above are included.**

In developing your budget, please use the following figures to estimate your per pupil funding. The per pupil estimates include state funding, local funding, and capital outlay. These figures are based on figures from 2012-2013 and should be used for planning purposes only.

Type of Funding	Davidson County	Hamilton County	Memphis City Schools
Basic Education Program	$8861	$7117	$8135
Title I	$600	$600	$600
IDEA*	$1250	$1250	$1250

Pre-K Funding*: *$30,000 per classroom (up to 20 students), subject to change and based on the availability of Voluntary PreK funds from the State. Please see ASD's PreK Funding policy, which aims to evenly distribute limited PreK funds between all schools in the ASD portfolio.*

**** The ASD's policy on IDEA and PreK funding is available in the Resources section of Review Room.***

TYPE YOUR RESPONSE IN THE BOX BELOW, IT WILL EXPAND AS NEEDED.

1. Green Dot's Home Office Finance & Accounting (F&A) team is responsible for the financial management of the entire organization. Administrative/business operations performed by the F&A team and supported by the Home Office Human Resources team include:

- Compliance with state and federal regulations
- All budget preparation
- Set-up and implementation of fiscal control policies and procedures across the organization

- Set-up and assistance for administration of human resources including payroll
- Interface with district, county and state when necessary in matters relating to fiscal affairs, reporting, audits, accountability
- Attendance accounting and reporting controls
- All accounting services including establishing chart or accounts
- Preparation for annual audit

Roles and Responsibilities: The Finance Lead on the National Expansion Growth Team will provide overall guidance to Green Dot Memphis in setting up all financial and accounting controls and processes in the new region. In the Regional Office, the Regional Director of Finance & Business Affairs and the Data & Accounting Analyst will maintain the books and financial reporting, incorporating guidance from the Home Office. The financial reports will meet all required Tennessee reporting requirements.

The Regional Director of Finance & Business Affairs will work with Principals to prepare budgets for their schools and review the school's financial standing with them on a monthly basis. The Director of Finance & Business Affairs may assist in the development of contingency budgets if significant variances are present. Key reports generated by the Data & Accounting Analyst and the Director of Finance & Business Affairs will be reviewed by the Memphis Executive Director, National Expansion Growth Team Finance Lead, CFO, VP of Finance & Business Affairs and Controller on at least a quarterly basis. Payroll will be handed by a Home Office Payroll Director.

Systems: Green Dot uses Sage's ACCPAC as its Finance & Accounting system to ensure that the books and records are kept accurately, completely and in accordance with financial policies. Green Dot uses Ceridian to manage human resources, payroll and employee benefits. Green Dot is considering transitioning to an enterprise resource planning solution; however, currently we plan to upgrade our existing systems and network to provide accounting, purchasing and payroll services for Green Dot Memphis.

2. Green Dot's Management Team and Memphis Executive Director will annually oversee the selection of a reputable independent auditor and the completion of an annual audit of Green Dot Memphis schools' financial books and records. This audit will be conducted in accordance with the applicable Generally Accepted Accounting Principles and will verify the accuracy of Green Dot Memphis' financial statements (including their Balance Sheets, Income Statements and Cash Flow Statements), attendance and enrollment accounting practices, and review internal controls. To the extent required by law, the scope of this audit will be expanded to include any relevant items or processes identified by the Office Management and Budget such as Circular A-133.

Upon completion of the audit, Green Dot Memphis will provide the ASD with a copy of the audited financial statements and findings. The Audit Committee, which is made up of Green Dot's Management and Green Dot Board members, will review any audit exceptions or deficiencies and report recommendations to Green Dot's full Board as to how these have been, or will be, resolved. Green Dot Memphis will act upon these recommendations and report its actions to the ASD. Exceptions and deficiencies will be resolved to the satisfaction of the ASD Board and its staff.

4. The Green Dot Memphis Regional Office and all Memphis schools will engage in an annual audit of financial and administrative operations by an independent auditing firm. Green Dot Memphis will adhere to the accounting, auditing and reporting procedures and requirements that apply to public schools operating in Tennessee. Refer to Attachments 15-17 for the School Budget Narrative, the Green Dot Memphis Charter School Budget and the Green Dot Memphis Network Budget.

WHEN YOU HAVE COMPLETED YOUR ANSWER, LEAVE THE REMAINDER OF THIS PAGE BLANK.

Attachment W: CMO Agreement

The mechanics of the relationship of IOTA being part of each school's operating mechanism is provided in the Finance and Accounting Policy Manual that follows.

IOTA COMMUNITY SCHOOLS

FINANCE AND ACCOUNTING POLICIES MANUAL

Updated July 2024

IOTA COMMUNITY SCHOOLS Finance & Accounting Policies

Table of Contents

1. Applicability of IOTA Community Policies 4

2. IOTA's External Auditors 23

M. Audit Requirements 23

III. Policies Related to Assets, Liabilities, and Net Assets 24

A. Bank Accounts 24

B. Deposits 25

C. Outstanding Check Policy 26

D. Donations and Fundraising 26

E. Donation of Assets 27

F. Petty Cash 28

G. School Change Fund 28

H. Liability for Compensated Absences 29

I. Unused Sick Time Policy 29

J. Prepaid Expenses 29

K. Accounts Payable Monthly Expense Accrual Policy 30

L. Raffles 30

M. Prizes and Awards 30

N. Reserves for Economic Uncertainties 33

O. Intra-company Transactions 33

P. Scholarships 34

Q. School Site Fundraising 35

R. Facility Rentals 36

S. Gas Card Purchases 36

T. Student Bus/Train Passes 39

U. State Sales and Use Tax Compliance 39

IV. Cost Accounting Policies 39

A. Cost Accounting Period 39

B. Year Zero Organizational and Start-up Costs 39

V. Property Management 40

A. Capital Expenditures 40
a) Purpose 40
b) Definition 40
c) Projects (both expensed and capitalized) 40
d) Capitalization Classes & Thresholds 41
e) Capitalization Policy – Multiple units of Assets on a single invoice 42
f) Capitalization Policy - Multiple Locations/Schools 42
g) Capital Asset Acquisition Cost 42
h) Donated Assets 43
i) Calculation of Leased Asset and Liability Amounts 43
j) Capitalization - Expenditures Subsequent to Acquisition 43
k) Depreciation Guidelines 44
B. Disposition of Capital Assets 45
VI. Procurement 47
A. Centralized Purchasing and Approved Vendors List 47
B. Purchasing and Contracts Not Authorized 48
C. Documentation of Purchases 48
D. Expenditure of Funds 48
E. General Procurement Policies & Procedures 48
a) Purpose of procurement policies and procedures 48
b) Conflict of Interest 48
c) Conflict of Interest – Employee-Vendor Relationships 49
d) Competition 49
e) Suspension and Debarment 49
f) Methods of Procurement 50
g) Guideline for Information Technology Selection 51
VII. Reimbursements 52
B. Expense and Travel Reimbursement 58
VIII. Consultants and Independent Contractors 64
A. Independent Contractors 64
5. Glossary of Terms 65
Authorized Expenses 68

1. **Applicability of IOTA Community Schools Policies**

   For the purpose of this document, IOTA Community Schools (“ IOTA”) Home office refers to any cost center not related to a school.

   IOTA will follow Financial Accounting and Standard Board (“FASB”) standards. To the extent that local laws require and recommend, specific entities may require Governmental Accounting Standards Board (“GASB”) standards or FASB standards.

2. **IOTA Community Schools Tax Status**

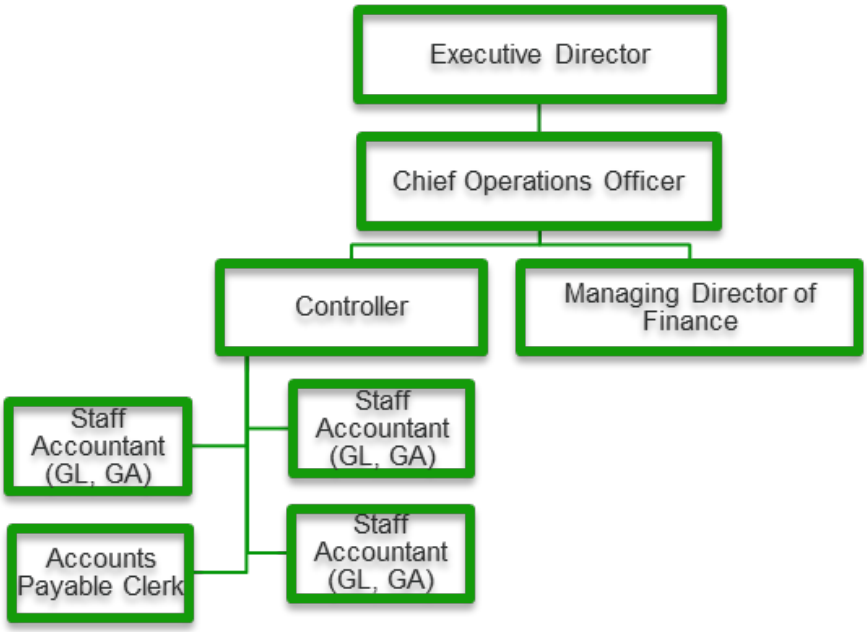
   IOTA is a Tax-Exempt Entity under the provisions of Internal Revenue Code Section 501(c)(3). Therefore, all fundraising activities must be conducted under the IOTA umbrella.

   IOTA is not automatically exempt from the payment of income, excise, property, sales, or use taxes except as provided by law.

   The following is the IOTA federal employer identification number (“FEIN”):

   - IOTA Community Schools (FEIN: 47-0970499)

3. Finance & Accounting Organization



4.

I. Internal Controls

A. Compliance with Laws

IOTA will follow all relevant laws and regulations that govern charter schools within the state of Tennessee. Additionally, U.S. laws and regulations that relate to grant funding will be complied with as grant funding is received. The Office of Management and Budget's ("OMB") *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance") was officially implemented in December 2014. The Uniform Guidance – a "government-wide framework for grants management" – synthesizes and supersedes guidance from earlier OMB circulars. Sections of the Uniform Guidance will be referenced throughout this policy with citations to the appropriate Code of Federal Regulations ("CFR").

B. Signing Authority

Only specific employees are authorized to encumber financially and make representations on behalf of IOTA. Those employees are responsible for making authorizations in accordance with policies applicable to the specific item being authorized. Categories of financial encumbrances include:

- Purchase Orders/Invoices;
- Expense Reimbursements;
- IOTA Credit Card Transactions;
- Service Contracts (require legal and procurement, by the designated representatives, review prior to execution);
- Loans (require legal and finance review, by the designated representatives, prior to execution); and
- Lease Agreements (require legal and finance review, by the designated representatives, prior to execution).

Other types of documents requiring a signature may indirectly encumber IOTA financially and require legal and finance review, by the designated representatives, prior to execution.

The limits in the chart below refer to amounts for each encumbrance. For example, if a contract encumbers IOTA over five years for twelve thousand dollars ($12,000) per year, the total amount is above fifty thousand dollars ($50,000), thus requiring a signature from IOTA's Executive Director ("ED") or Chief Financial Officer ("CFO"). The amounts listed below refer to total encumbrance and exclude sales tax:

Schools

Position	Limits:
Board of Directors	$250,000 and Above
ED	Less than $250,000**
CFO	Less than $50,000*
Chief of Schools	Less than $10,000
Principal	Less than $5,000

309

Position	Limits:
Board of Directors	$250,000 and Above

ED	Less than $250,000**
CFO	Less than $50,000*
Chief of Staff	Less than $5,000

302

Position	Limits:
Board of Directors	$250,000 and Above
Executive Director (ED)	Less than $250,000**
CFO	Less than $50,000*
Chief of Schools	Less than $5,000

Requires a minimum of two quotes or proposals obtained from qualified sources for goods and services greater than $10,000 and less than $50,000.
****Requires a minimum of three quotes or proposals obtained from qualified sources for goods and services $50,000 and greater, and less than $150,000; $150,000 and above requires comprehensive requests for proposals that include clear, accurate descriptions of goods and/or services solicited, proposals must be publicized, and a formal method for their evaluation and selection must be followed for more than $150,000.***

For the purpose of determining what level of approval is required and how many quotes, bids, or if a Request for Proposal ("RFP") is required, there may be amounts in the contract that are not determinable at the time the contract is signed, for example, taxes or fees based on other factors. For such amounts, management will use its best estimate.

Employees who encumber and make representations on behalf of IOTA without authority to do so may be subject to disciplinary action, up to and including termination.

All grant applications and agreements must be signed by the ED.

Employment Contracts

All employment contracts must be signed by the ED.

C. Security of Financial Data

IOTA accounting software is reviewed to ensure that general and application controls to unauthorized access to data is precluded (e.g., proper password protection and authorizations for inquiry or browse-only functions).

The system's accounting data is backed up daily to ensure the recoverability of financial information in case of hardware failure. The back-up is automatically performed off-site and is the responsibility of the software service provider.

All other financial data, collected cash and checks, school change fund, unused checks, and unclaimed checks must be secured on a regular basis by:

- School Operations Manager ("SOM")—cash and checks collected at the school site;
- Controller—cash and checks collected at the Home Office;
- Accounts Payable Lead—all accounts payable checks, including unused, voided and unclaimed checks; and
- Payroll Lead—all payroll checks, including unused, voided and unclaimed checks.

D. Security of Documents

Originals or copies of the following corporate documents are maintained electronically at the Home Office as indicated below in Section 4.I.E (Document Retention), and their presence is verified on a periodic basis:

- Charters and all related amendments;
- IOTA bylaws;
- Minutes of Board of Directors and Subcommittee Meetings;
- Banking agreements;
- Leases or rental agreements;
- Insurance policies;
- Vendor invoices;
- Grant and contract agreements;
- Fixed asset inventory list;
- Financing agreement and debt payment schedules; and
- Contract and grant billings

All documents are the property of IOTA and such documents are confidential to the extent allowable under any applicable law. IOTA will comply with requests to provide copies of the documents it maintains to any party where it is legally compelled to do so.

E. Document Retention

IOTA will retain the following F&A documents (in paper or electronic form) in accordance with the table below:

Type of Documents	**Retention Period**
Accounts payable ledgers and schedules	7 years

Audit reports	7 years
Bank reconciliations	7 years
Bank statements	7 years
Checks	7 years
Contracts, mortgages, notes, and leases)	Contract period + 7 years
Deeds, mortgages, and bills of sale	Title to asset + 7 years
Determination letter for income tax exemption	Permanently
Depreciation schedules	7 years
Duplicate deposit slips	7years
Year-end financial statements	7 years
Insurance records, current accident reports, claims, policies, and so on (active and expired)	7 years
Paid Invoices (to customers and from vendors)	7 years
Minute books, bylaws, and charters	Permanently
Payroll records and registers	7 years
Pension contribution records	7 years
Tax returns and worksheets	7 years
Timesheets	7 years
Withholding tax statements	7 years

Unless noted above, document retention is governed by the IOTA General Document Retention policy.

In addition, Federal awards and other government grants may provide for a longer period than is required by other statutory requirements. IOTA will retain financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to Federal awards in accordance with 2 CFR 200.334. Records will be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the

Federal awarding agency or pass-through entity in the case that IOTA is a subrecipient. Unless otherwise stipulated by the awarding agency or its grant terms, the only exceptions to this policy will be made for the following:

(a) If any litigation, claim, or audit is started before the expiration of the three-year period, the records will be retained until all litigation, claims, or audit findings involving the relevant records have been resolved and final action taken.

(b) When IOTA is notified, in writing, by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

(c) Records for real property and equipment acquired with Federal funds will be retained for three years after final disposition.

(d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the three-year retention requirement is not applicable to IOTA.

(e) Records for program income transactions after the period of performance: In some cases, IOTA may be asked to report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of IOTA's fiscal year in which the program income is earned.

(f) Indirect cost rate proposals and cost allocations plans: This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(i) Submitted for negotiation—If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the three-year retention period for its supporting records starts from the date of such submission.

(ii) Not submitted for negotiation—If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the three-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

F. Due Diligence

IOTA, in recognition of its fiduciary responsibilities, will perform periodic audits and reviews of its processes and departments'/schools'/employees' compliance with these policies.

Periodic audits and reviews can be expected for:

- Accounts Payable
- Accounts Receivable
- Attendance Reporting
- Construction Expenditures
- Consulting Services
- Corporate Credit Card Charges
- Deposits
- Expense Reports Reimbursements
- Fundraising
- Meal Reporting
- Mileage Reimbursement Claims
- Payroll
- Purchasing
- Restriction of Funds Usage Compliance
  - Federal Restricted Funds
  - State Restricted Funds
  - Private Contract and Grants Funds
- Tax Compliance
- Use of IOTA Approved Vendors

G. Use of Assets

IOTA employees must not use any of the Organization's assets for personal use.

H. Use of Credit Cards

This section is a brief summary of IOTA's credit card policy. For the complete policy, please refer to the *Credit Card Reference Manual*.

The cost/benefit to IOTA must be reviewed fully to ensure that no other method of payment is appropriate. Credit cards that are issued will be assigned to a specific IOTA employee and should be used only for that IOTA employee's business-related expenditures. Employees shall avoid using their IOTA credit card for personal purchases.

On an annual basis, the Card Program Administrator and Controller (see Section 1 of this Policy Manual) will review the list of cardholders to reevaluate the expense needs for each cardholder in the coming year. When the employee transfers to a different company or position, the cardholder will surrender his or her card.

To request a temporary credit limit increase, the request:

1. Must be submitted in writing, and must include proper justification;
2. Must be approved by the cardholder's manager; and
3. Will be effective for one month.

The cardholder is responsible for all purchases on their card, including charges made by others allowed to use the card. Therefore, IOTA strongly discourages cardholders from allowing others to use their credit card even if it is being used to cover an IOTA approved expenditure by the employee.

All IOTA credit card charges must be supported by itemized receipts which detail the items purchased and reflect the amount of sales/use tax paid to the vendor. A list of attendees and specific business purposes must also be included. If the expenditure is for professional development, an agenda must be provided.

Cardholders and reviewers must comply with the policies outlined in the *Credit Card Reference Manual*. Failure to comply with those policies and the rules below shall be considered an Infraction:

1. Cardholder must submit reconciled credit card statements by the 8th of the month following any month in which a charge is incurred;
2. Cardholder must submit a personal check for missing receipts or personal charges to be received by the 13th of the month
3. Cardholder cannot purchase "Out of Compliance Purchases" as specified in the Credit Card Reference Manual;
4. There must be a business purposes for each purchase and the cardholder must provide an itemized receipt for each purchase; and
5. Cardholder must provide a list of attendees for every meal purchased that is not a student meal

On a monthly basis:

- Checks for credit card expenditures, without receipts or for personal expenses, must be made out to IOTA Community Schools and mailed to IOTA lockbox. The check can also be hand-delivered to the Controller for deposit, if feasible.
- The reviewer will check that the charges are supported by itemized receipts, reimbursement for personal charges are paid, and report noncompliance to the employee's supervisor by the 13th of the month following such a charge.
- The approver must approve the credit card expense report by the 17th of the month. A complete reconciliation must include the month's statement and receipts for all transactions. Failure to provide completed reconciliation three times in a twelve (12) month rolling period will be subject to the loss of eligibility of their credit card for twelve (12) months.

Twelve (12) months is defined to mean the following today and the prior three hundred sixty-five (365) days. Cardholders may request to have their card reinstated twelve (12) months after their last infraction and after completing thirty (30) minutes of credit card training from the Accounts Payable Department.

Improper use of an IOTA credit card will result in disciplinary action, up to and including termination.

I. Invoicing

Any invoice sent to an individual or business on behalf of IOTA must be prepared and sent from the F&A Department in order to ensure accuracy of billing and the most up-to-date invoice template is used.

Invoices must be reviewed by the Controller (see Section 1 of this Policy Manual) before being sent. Invoices must be saved in the form of a PDF document only.

J. Centralized Processing

Because of the demands of centralized supporting departments, it is necessary to use the IOTA Home Office address and contact information for all official correspondence. Business documents (e.g., vendor invoices or consultant contracts) should be addressed directly to IOTA and, if not, promptly forwarded to the appropriate department for processing.

K. Password Protocol and File Access

While protecting files serves a valuable business purpose, in a sudden or prolonged absence (e.g., illness or emergency), IOTA needs to ensure work can continue for the remaining team members.

Therefore, Finance & Accounting employees who have password-protected files (such as Excel) or have passwords for systems for which they are the sole administrator (such as Dropbox) must provide their manager with the passwords, file names, and login information. Before updating an existing password, employees must inform their manager of the proposed change as well as the new password to be used.

The policy does not apply to login information for the computer/network or ~~'s~~ IOTA accounting software.

L. Acceptance of Personal Gifts

No employee may solicit or accept gifts of significant value, lavish entertainment or other benefits from students, parents, donors, vendors, and other stakeholders. Special care must be taken to avoid even the appearance of a conflict of interest. Employees are not allowed to accept any gift which would cause the cumulative amount of gifts from an individual source to exceed $250 during any calendar year, or applicable local/state law, whichever is deemed lesser. If an employee is unsure if a gift will violate this policy, please consult the Controller (see Section 1 of this Policy Manual) before accepting the gift.

The term "gift" does not include:

- Meals provided to IOTA staff at an event at which an official speaks, participates in a seminar or similar activity, or provides a similar service.

- Reimbursement of travel expenses and meals paid for by a local, state, federal or foreign government agency.
- Payment for travel expenses from a nonprofit organization of which IOTA is a member.

M. Reporting of Theft and Other Criminal Activity

Employees must report any known alleged theft or other financially-related improper activity as soon as they become aware to the employee's supervisor and/or a manager. All supervisors and/or managers must report any known alleged theft or other financially-related improper activity after they are informed of the alleged theft or improper activity to the Controller (see Section 1 of this Policy Manual). As appropriate and determined by the Controller (see Section 1 of this Policy Manual) or equivalent senior position, an internal investigation may be conducted by IOTA management and law enforcement may be notified. See Employee Handbook for the Organization's whistleblower policy.

N. Conflict of Interest – Federal Funding

Should a conflict of interest arise in the course of business or management of federal funds, written notification will be provided to the funding agent in accordance with 2 CFR 200.112. The conflict will be evaluated and shared with respective stakeholders and IOTA leadership. Written notification on company letterhead signed by the ED will be provided to the funding agent in a timely manner, but no later than thirty (30) business days from the date the conflict of interest was identified.

O. Disclosure of Personal Interest in Voting Matters

An official or employee with the responsibility to vote on a measure shall disclose during the meeting at which the vote takes place, before the vote and to be included in the minutes, any personal interest, which may include family members, that affects or that would lead a reasonable person to infer that it affects the official's or employee's vote on the measure. In addition, the official or employee may, to the extent allowed by law, recuse himself or herself from voting on the measure.

P. Disclosure of Personal Interest in Non-Voting Matters

An official or employee who must exercise discretion relative to any matter other than casting a vote and who has a personal interest in the matter that affects or that would lead a reasonable person to infer that it affects the exercise of the discretion shall disclose, before the exercise of the discretion when possible, the interest on the Disclosure Form, contact the Controller (see Section 1 of this Policy Manual) for the form, and file the Disclosure Form with the ED. In addition, the official or employee may, to the extent allowed by law, recuse himself or herself from the exercise of discretion in the matter.

II. Financial Management

A. Basis of Accounting and Financial Reporting

IOTA will maintain its accounting records and related financial reports on the accrual basis of accounting. The consolidated financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Each month, IOTA will produce a monthly balance sheet (statement of net position) and income statement (statement of activities) for management review. Each quarter, summarized financial information is presented to the governing board

B. Revenues

Under the accrual basis of accounting, revenues are recognized when earned, consistent with GAAP applicable to special purpose governmental units. Note that cash basis accounting may be deemed appropriate in accordance with GAAP.

Revenue Recognition – State Apportionment is recognized monthly as follows:

The Tennessee Investment in Student Achievement ("TISA") funding is based on the yearly average daily membership ("ADM"). ADM is calculated as the average enrollment of any given specified period and is forecasted for all future months of the fiscal year by the F&A department using both historical trends and expected changes in the given fiscal year. When actual enrollment data becomes available, TISA revenue recognition will be based on a new forecasted revenue based off the most recent ADM.

C. Expenses

Under the accrual basis of accounting, expenses are recognized when services are performed or goods are received.

IOTA charges attorneys' fees and related expenses to a single department within each company (defined below), with the exception of capitalized attorneys' fees. Facility related attorney fees are charged to the facility cost center. The COO will review all outside attorneys' fees and related expenses. Outside attorneys' fees and related expenses may be charged as due to/from inter-school expenses at the discretion of the COO or ED.

Tennessee Home Office 309;

D. Record Keeping

To provide an accurate and auditable record of all financial transactions, IOTA's books, records and accounts are maintained in conformity with GAAP as required by Tennessee State statutes applicable to charter schools.

Further, IOTA specifically requires that:

- No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the school.
- Receipts and disbursements must be fully and accurately described in the books and records of the subject school.
- No false entries may be made on the books or records nor any false or misleading reports issued.
- Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No known false or fictitious invoices may be paid.

E. Timekeeping Policy

When allocating salaries to Federal, State, and Private grants or awards, IOTA will use the employee's monthly percentage of effort as a reasonable allocation base and follow the Federal Uniform Guidance ("Uniform Guidance") as well as any other guidance required to be followed by each individual grant or award. The monthly effort certification will be signed off in IOTA Human Resources Information System ("HRIS") on a monthly basis by both the employee and his or her direct supervisor. In the event of an employee termination, leave of absence, or other event that prevents the employee from executing his or her Effort certification, the Effort certification will be signed by the employee's supervisor or grant manager.

If an employee's salary is allocated one hundred percent (100%) to a single award or IOTA cost objective, that employee only needs to complete a semi-annual Effort certification confirming that he/she spent one hundred percent (100%) of his or her time on the specified award or IOTA cost objective. The use of semi-annual effort certification will be optional depending on the grant or award and its objectives; otherwise, a monthly effort certification will be completed through HRIS.

If an employee is allocated less than 100% to a single award or IOTA cost objective AND one of the allocations includes a federal award, an additional daily record must be kept to accurately reflect actual time spent on each cost objective.

Employees allocated to restricted funds are trained on how to complete an Effort Certification and the purpose of Effort Certifications. Employees are also trained on how to complete the manual Personnel Activity Report ("PAR"), as needed. Employees are trained as soon as official notices of award and/or approved budgets are received by IOTA.

Any corrections to certified and submitted Effort Certifications needed after the payroll period and/or accounting period have been closed will be made through the use of PAR forms. The PAR will be signed in the same manner as Effort Certifications. In compliance with the Fair Labor Standards Act ("FLSA"), hourly employees must complete a report indicating the total number of hours worked each day.

F. Chart of Accounts

IOTA chart of accounts is consistent with the Tennessee Comptroller of the Treasury's County Uniform Chart of Accounts. IOTA receives various federal, state, local, and private grant awards. The expense and revenue transactions for these awards are managed through IOTA accounting software. Assets, liabilities, net position, expenses and revenues are managed through the use of a chart of accounts that identifies a variety of information. The following chart of account dimensions are applicable to IOTA:

Grant (Project): Tracks activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Ledger Account: General ledger classification that:

1. Classifies revenue by source and type (e.g., state, federal, or local).
2. Classifies expenses by function.
3. Classified balance sheet accounts as assets, liabilities or fund balance.

Object Code (Department): Classifies expenses by type of commodity or service (e.g.,salaries, benefits, or supplies).

Cost Center (Entity): Designates a specific school, home office department, or balancing cost center.

Program (Function): Represents a general operational area and groups together related activities. The program describes the activities or services performed to accomplish a set of objectives or goals.

Fund (Class): State defined classification identifying the fund under which the organization operated.

Program: Tracks activities or specific programs that are not necessarily grant related but either have reporting requirements or would just provide additional trackability to certain expenses.

Restricted/Unrestricted: Classification defining whether a transaction is unrestricted or restricted.

Year: Identifies the reporting year for a fund source that has more than one reporting year during the fiscal year. Project year code is

zero (0) when the funding activities are reported in the same fiscal year.

At least once a year, the Controller (see Section 1 of this Policy Manual) will meet with the Chief of Operations and the Director of Finance to review, add, remove, and change ledger accounts, spend categories, and revenue categories for the forthcoming year.

When new accounts are needed for the chart of accounts, the Controller (see Section 1 of this Policy Manual) will add the new accounts to all entities. The Controller (see Section 1 of this Policy Manual) is responsible for ensuring that the combination of segments in the account is allowable.

G. Budget

School-level and Home Office department-level budgeting is a collaborative effort between all Home Office departments and school sites. IOTA prepares an annual operating budget of revenues and expenses, five-year projections, cash flow projections, and capital expenditure and deferred maintenance budgets. These budgets and projections are reviewed and approved by IOTA's Board of Directors on an annual basis in June and modified in October after the first reporting cycle of the academic school year in order to adjust for actual student enrollment. All schools and Home Office departments participate in the October budget update process.

Consolidated school and Home Office department-level financial reports displaying budget versus actual results as well as full-year budget versus full-year forecast are prepared by Finance & Accounting and are available to the school sites and Home Office Department Heads on a monthly basis. IOTA management team, Finance Committee of the Board of Directors, and Board of Directors review the statements on a quarterly basis, typically within forty-five (45) days after the end of the quarter.

H. Type, Sources, and Uses of Funds

IOTA maintains a firm commitment to ensure that funds are used only for their intended purpose in accordance with all applicable laws, regulations, and donor requirements. Furthermore, IOTA will ensure that funds are sufficiently segregated to provide for an appropriate level of visibility and internal control.

For example:

- Funds received from Federal, State, and local sources will be used only as specified in the applicable directives.
- Funds received from donors will be used only in strict accordance with the donor's wishes.
- Funds raised by school-sites either through athletic activities or student events will be used only in fulfillment of the commitment(s) made as to the purpose of these fundraising activities.

Federal Awards – Allowable Costs

Except where otherwise authorized by statute, costs related to federal awards must meet the following general criteria in order to be allowable under Federal awards (2 CFR §200.403):

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
- Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Be determined in accordance with GAAP, except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- Be adequately documented.
- Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods.

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise (2 CFR §200.410).

Grants – Expense Tracking ($50,000 and Over)

In order to ensure efficiency in ’s accountability and internal control procedures that meet the requirements of funding agents such as federal, state, local, and private agencies; a minimum award amount of $50,000 will be required in order for the Grant Accounting Team to track revenue and expenses within ~~’s~~ IOTA general ledger.

The “tagging” process is one in which expenses incurred and paid with grant funds are coded with the respective general ledger codes. Other criteria will also be considered to determine adequate tagging and tracking of grants. These criteria include funding agent-imposed restrictions, reporting of grant expenses to funding agents based on budget versus actual, and fiscal monitoring by the funding agent.

There may be instances in which the Grant Accounting Team does not track expenses for grants that are $50,000 and above. This exception can occur if acceptance of the grant is not contingent upon any conditions or specified requirements. Revenue and expense for these grants that are void of specific requirements will not be tagged or tracked using general ledger coding.

Grants – Expense Tracking (Less than $50,000)

Grants that are less than $50,000 and that do not meet the criteria mentioned above will be tracked informally as per the following matrix:

Scenario	Development Contact	Finance Contact	School Site Staff Role
Ambassador XX donation to: ● A specific program at one school, or ● A regional program that spans multiple schools	**Development Officer**: schedules hand-off and check-ins; clarifies donation restrictions and spending timeline; maintains donation record and documentation.	**Director of Fin/Ops or Controller:** Responsible for appropriate use of funds; oversees school-site/program staff who are actively managing expense tracker; coordinates with school site/program staff to collect and aggregate expenses from schools if funding spans multiple schools.	**SOM or Program Manager**: Actively manages expense tracker by updating sheets with expense details related to donation/grant.
Foundation grants under $50K	**Grant team member**: schedules hand-off and check-ins; clarifies donation restrictions and spending timeline; maintains donation record and documentations.	**Grant Accountant**: stays informed to ensure allocations do not overlap. **Director of Fin/Ops**: Responsible for appropriate use of funds; manages/delegates expense tracker; coordinates with school site/program staff to collect and aggregate expense info from schools.	

The Grant Accounting Team may provide support to said department or Program Manager to develop an informal tracking process but will not track the expense.

Exceptions to the $50,000 grant minimum may be made based on the specific grant requirements from the funding agent. Exceptions will also be considered if multiple individual grants that support a single or common purpose sum to $50,000 or more in aggregate and meet the grant expense tracking criteria.

Grants – Financial Management Procedure

Grant-related expenses and the respective grant funding revenue is identified using the revenue category identified in the preferred chart of accounts. The process of assigning these grant funding identifiers to expenses and revenue is referred to as "tagging."

Once expenses are "tagged" to a grant, the information is used as part of the cash management process to accurately request reimbursement of expenditures from the respective funding agent.

For grants or awards from private donors with a period that does not coincide with IOTA's fiscal year, a new work tag will be created for each award. If a donor repeats a grant or award in subsequent years, a new work tag will be established for each subsequent grant or award.

Grants – Cash Management

IOTA receives various federal, state, local, and private grant awards that are either awarded directly or through pass-through agencies.

- *Direct Federal Awards*: Awards received directly from a federal agency are treated in accordance with 2 CFR 200.305. Reimbursement requests for direct federal awards are requested directly from the funding agent's payment management system. Prior to the request being submitted to the funding agent, the Grant Accountant in the Finance & Accounting Department prepares a payment request form along with general ledger reports and submits them for review. Once the payment request has been reviewed and approved, the approved form is submitted to the Controller (see Section 1 of this Policy Manual) for final approval. After the Controller (see Section 1 of this Policy Manual) has approved the request, the Grant Accountant submits the reimbursement request to the funding agency. The process is completed after each accounting period month-end close.

  Direct Federal Awards allow for advance payments (2 CFR 200.305(b)(1)). IOTA may opt to utilize the advanced method from time-to-time. A payment request form and documentation is maintained to request adequately an advance payment that will meet the financial need of the grant-funded program.

- *Pass-Through Awards*: Awards that pass through a local or state education agency will follow the guidelines set forth in the grant agreements and in accordance with 2 CFR 200.302 and 2 CFR 200.305. IOTA typically receives pass-through awards that are received in advanced apportionment disbursements and awards that require expenditure reimbursement requests to be submitted to the funding agent.

  Pass-through advanced payments for federal awards are reviewed and analyzed throughout the fiscal year to verify if the amounts received are subject to 2 CFR 200.305(b)(7) and 2 CFR 200.305(b)(8).

  Pass-through reimbursement-based awards follow the guidelines set forth by the grant agreement. Reimbursement requests are prepared by the assigned Grant

Accountant, reviewed and approved by the Grant Accounting Manager, signed by an authorized signer, and submitted to the funding agency by the Grant Accountant.

Allocation of Expenses to Grant Awards

Allocation of expenses to grant awards are performed in accordance with 2 CFR 200.405 and other regulatory specifications set forth in grant award agreements or notifications. Salaries and benefits are allocated to grants based on the reasonable effort put forth by employees towards meeting the intent, purpose, and objectives of a specific grant funded program. Effort-based allocations are managed through the Effort Certification process. For further details regarding the Effort Certification process, please refer to the *Timekeeping Policy* section. Non-personnel expenses are allocated to grants based on the benefit received by the grant funded program of said expenses.

Pandemic Guidelines

In accordance with guidance from an applicable regulatory agency regarding the use of grant funds, IOTA may continue to charge the compensation of its employees who are paid by an active grant to that grant during a period of unexpected or extraordinary circumstances such as the Covid-19 pandemic. An employee who is being paid by grant funds for a program that is shut down cannot also be paid for working on other activities that are not shut down.

I. Student Fees

No fees or tuition shall be required of any student as a condition of attending public charter school or using its equipment while receiving educational training. All school fees must be authorized by the governing body of the school. The governing body of the school will determine activities during the school day and supplies that are required for participation in courses offered for credit or grade for which the governing body authorizes the requesting of fees.

The following school fees may be requested from but not required of any student, regardless of financial status:

1. Fees for activities that occur during regular school hours (the required one hundred eighty (180) instructional days), 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 governing body of the school; and
3. Refundable security deposits collected 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.

The parent or legal guardian of a student shall be given the opportunity to pay all or any portion of the authorized fee if he/she desires. However, if the parent chooses not to pay a fee, the child may not be prevented from participating in the activity or course for which the fee is being requested.

The school may require and collect the following fees/fines from students:

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 to a school;
3. Refundable security deposits collected by a school for use of school property for participating in extracurricular activities;
4. Costs for extracurricular activities occurring outside the regular school day including sports, optional trips, clubs or social events; and
5. Under Tenn. Code Annotated ("TCA") § 49-13-111 a public charter school shall not charge tuition; provided, however, that tuition may be charged if the governing body of the charter school approves a transfer from another district to a public charter school in its district pursuant to TCA. § 49-6-3003.

A process to waive the following school fees for students eligible for free or reduced-price school lunches shall be established by the school:

1. Fees or tuition applicable to courses taken for credit or grade during the summer by a student; except that non-resident students regularly enrolled in another school system may be required to pay fees or tuition for such summer courses; and
2. Fees required for graduation ceremonies.

School Uniforms

TCA §49-1-302 allows local school boards to adopt a policy regarding student uniforms. The following are examples of assistance that may be provided:

1. Providing uniforms to students who cannot afford to purchase them;
2. Forming partnerships with community and business leaders to provide uniforms or contribute financial support for uniforms;
3. Encouraging school parents to work together to make uniforms available for economically disadvantaged students; and
4. Collecting used uniforms from graduates to make available for incoming students.

J. Acceptable Use of Public Funds

The term "public funds" is not limited to money, but includes anything of value belonging to a public agency such as equipment, supplies, compensated staff time, and use of telephones, computers, fax machines, and other equipment and resources.

Due to the receipt of public funds from various public sources, there is increased scrutiny over IOTA's use of public funds. IOTA adheres to applicable laws regarding the use of public funds. Private funds commingled with public funds are considered public funds and must be spent in accordance with applicable law regarding allowable use of public funds.

Gifts of Public Funds

Using public funds for gifts of a personal nature is not allowed because they confer a tangible benefit on an individual. Except as explained below, gift certificates, flowers, and candy are most often viewed as personal as opposed to public in character and, therefore, should not be purchased with IOTA funds. Gift certificates or gift cards are characterized as gifts of public funds and, therefore, are not allowed, except when purchasing gas cards for students designated as homeless under the McKinney-Vento Homeless Assistance Act (refer to "McKinney-Vento Program" below). However, gift certificates and gift cards originating directly from a donation from external vendors or individual contributors can be transferred by IOTA administrators to employees for various organizational purposes. The employee is responsible for ensuring that the gift or benefit received is in accordance with the "Acceptance of Personal Gifts" section of this manual.

Staff appreciation meals are considered a gift of public funds and, therefore, not allowed due to the fact that staff appreciation meals do not serve a direct and/or substantial public purpose. Note that meals served at professional development training are allowable. Employees must provide appropriate support or proof that a professional development session took place. Appropriate support includes, but is not limited to, an agenda, a brief description of the session and how the subject matter will help advance the Organization's mission, and a list of participants.

Flowers may be used for awards ceremonies or as decorations for public events.

Additionally, IOTA funds shall not be used for donations to nonprofit organizations or students/families in need because they are considered a gift of public funds, no matter how worthy the cause. IOTA's tax identification numbers allow donations to the schools to be tax deductible, but once the funds are received, they are commingled with other monies received for a variety of purposes. Sending a portion of the funds to another nonprofit agency constitutes a gift of public funds.

In general, fundraising should be for the exclusive benefit of IOTA schools or the Organization and not for other organizations. However, a group of students or employees may organize a fundraiser to support a charity as long as the event is clearly identified as raising funds for that charity. All donations not going to IOTA should be in the form of

checks made payable to the charity and should be picked up by, or delivered to, the charity so that funds are not deposited into the IOTA bank account (note—such donations are also not eligible for a tax exemption letter provided by IOTA as IOTA is not the recipient.) IOTA resources should not be utilized to support outside charity and funds cannot flow through IOTA.

K. Audit Committee

The Audit Committee is a subcommittee of IOTA'S Board of Directors. The Audit Committee is charged with overseeing the audit process, recommending the approval of the audited financials to IOTA's Board of Directors, as well as screening and selecting IOTA's auditors. The Audit Committee Chairman is appointed by IOTA'S Board of Directors and would ideally possess a certified public accountant ("CPA") certification.

L. IOTA'S External Auditors

IOTA'S external auditors must hold appropriate certifications applicable to a public accounting firm and must be approved by the Audit Committee on behalf of IOTA's Board of Directors. The external auditor's contract can be either annual or multi year but at a minimum, must be reviewed annually.

M. Audit Requirements

An annual fiscal audit shall be performed by an independent CPA firm, and shall include, but not be limited to:

1. An audit of the accuracy of IOTA's financial statements;
2. An audit of IOTA's attendance accounting and revenue claims practices;
3. An audit of IOTA's internal controls practices; and
4. IOTA is also subject to a single or program specific audit conducted for the fiscal year if federal award expenditures exceed $750,000 in a fiscal year (2 CFR §200.501).

Prior to submission, the completed audit report shall be reviewed by IOTA's Audit Committee and the Board of Directors. The approved audit report will be submitted to the charter-granting agencies and the Tennessee Department of Education by each agency's reporting deadline of each year.

III. <u>Policies Related to Assets, Liabilities, and Net Assets</u>

A. Bank Accounts

All bank accounts will be established in strict accordance with IOTA bylaws, applicable board resolutions, and the terms and conditions agreed to with the hosting financial institution.

All non banking accounts, including but not limited to mobile payment apps, online payment systems, peer-to-peer money transfer, and mobile/online banking, will be

governed by the same rules as IOTA's traditional bank accounts. Examples of non banking accounts include PayPal, Zelle, and Venmo. Only Board of Directors' authorized personnel are permitted to open, close, and process non banking services transactions.

At a minimum, IOTA will maintain the following:

- A main operational checking account into which all non-payroll related deposits and disbursements will be made. Note that fundraising derived by the Home Office departments are deposited into this account.
- Individual schools deposit zero balance accounts into which all federal, state, and local school earmarked funds will be deposited. Note that fundraising derived by the schools is deposited into its individual bank account. Any balance in these accounts will be swept into the main operational checking account nightly.
- A single payroll zero balance account which will be used solely for making payroll and payroll tax-related payments. Any balance in this account will be swept into the main operational checking account nightly.
- Separate holding accounts for advance funds provided under federal, state or local programs which require segregation of funds.
- In entities where private and federal funds commingled with state funds would revert to the state in the event of a school closure, IOTA management may decide to maintain separate bank accounts for state funds and non-state funds. Materiality and probability of school closure are examples of factors management will consider when determining whether or not to maintain separate accounts.
- Federal Grant Funds – Interest-Bearing Accounts: All advance payments of federal funds must be deposited and maintained in interest-bearing accounts, with the following exceptions (2 CFR §200.305):

    - The entity receives less than $250,000 in federal awards per year.
    - The best reasonably available interest-bearing account would not be expected to earn interest in excess of $500 per year on federal cash balance.
    - The bank would require an average or minimum balance so high that it would not be feasible within the expected cash resources.

B. Deposits

To limit cash handling by unauthorized school personnel (i.e., teachers and coaches), students are instructed to make payments directly to the SOM or Office Assistant ("OA") in the school office. However, when a fundraising event is held before or after school hours or during the weekend, any responsible school personnel may keep the money in a safe place until it can be submitted to the office when the school is open. The SOM collects cash or checks from teachers, fundraising, parents, students, and other sources (e.g., cheerleading, soccer, class trips, uniforms, lunches, yearbooks, and donations). These funds are not to be used as petty cash or spent. All funds must be deposited on a weekly basis. Checks collected must specify purpose, date, and amount of the payment. Payments must be evidenced by a receipt. However, a log of payments is acceptable under certain circumstances in which the issuance of individual receipts is not feasible (e.g., small dollar amounts for snack items). Verification as to the accuracy of funds

received and recorded must be evidenced by the SOM and the person responsible for accepting the funds (e.g., program manager, teacher, or OA) by making an entry in the Receipt Log. Funds must be kept in a secure location at the school site until the scheduled pick-up occurs. Deposit records must be emailed to the responsible Accountant immediately after completion of the deposit. Unless there was no money collected, there should be at least one deposit per week. If a deposit does not occur during the week, then this fact should be communicated to the responsible Accountant via email. Backup documentation must be kept at the school site.

All money should be deposited weekly on regular pick up dates via armored transport service. Home Office and school sites must deposit all money before spring, summer and winter breaks. Requests to cancel or change regular deposit pick-ups should be communicated to the responsible Accountant and approved by the Controller (see Section 1 of this Policy Manual), prior to the pickup dates being changed. Cash and checks must be deposited within one week of receipt.

Cashiers
The school will designate a primary person for handling cash ("Primary") and backup person for handling cash ("Backup"). The Backup will fill in as the cashier when the Primary is out on leave, so otherwise not present. If the Primary is to be on leave for more than a week, a replacement should be designated until the Primary returns.

Lockable Container
The Primary and Backup should each have a locked container for cash and checks, and these containers should not be shared. The Administrator is the only other person who has access to the container and should only access the container if the Primary and Backup will be absent for more than one week. The cash container should be of substantial size so that it is not easily carried away. For example, the container can be a safe, lockable desk drawer, or lockable cabinet.

Exchange of Cash – Receipt Book
Anytime the Primary or Backup receives cash, the receipt of cash must be evidenced by a receipt signed by the cashier receiving the cash. Cash exchanges between the Primary and Backup should also be documented by a receipt. If a point-of-sale ("POS") system is used, a receipt generated by the POS is acceptable.

Please note the following rules regarding receipts:

- The Primary and the Backup have separate receipt books;
- Receipt books will have 3 copies (The original goes to the person giving the cash, one copy gets attached to the deposit log, and one copy stays in the receipt book);
- Receipts will be sequentially numbered;
- Receipts are to be issued in sequence, with no skipped numbers; and
- All copies of voided receipts must be retained in the receipt book.

C. Outstanding Check Policy

Checks that have been written, but have not cleared the bank are called outstanding checks. IOTA policy on outstanding checks is as follows:

Payroll Checks

Tennessee Escheatment law requires Tennessee employers report and remit unclaimed payroll earnings to the State Controller's Office. In Tennessee, payroll earnings are considered unclaimed property when they remain unclaimed by the employee for more than one year (dormancy period) after becoming payable or distributed. Employers must also make a reasonable effort to locate the owner of the unclaimed property before remitting it to the state. Unclaimed Property Notice reports without remittance, are due to the state by November 1st of each year. Final reports of unclaimed property with remittance are due to the State Controller's Office by June 15th of the following year.

Non Payroll Checks

IOTA outstanding checks are eligible for escheatment at a three-year dormancy. Accounts Payable will review records for any uncashed checks outstanding for more than 2 years. Due Diligence Notices are mailed to property owners for any uncashed checks outstanding for more than 2 years no later than April 30th of the following year. Checks may be reissued if the property owner responds to the due diligence letter prior to October 1st of the same year in which the Due Diligence Notice was provided. Any Due Diligence Notices outstanding as of October 1st are compiled into a "Notice Report," which is due to The State Controller's Office no later than November 1. Any property still in IOTA's possession as of June 1 of the subsequent year will be transferred to the state.

IOTA will follow Tennessee law for escheating funds as applicable.

D. Donations and Fundraising

Employees should check with their supervisor or department head prior to soliciting any donations or setting up any fundraisers to ensure compliance with local, state, and federal laws as well as IOTA internal policies. Prospective donations from large organizations or high net worth individuals should be coordinated with the appropriate internal party prior to pursuing the donation.

A myriad of laws and regulations governing donations to charitable organizations as well as rules related to using funds only in strict accordance with the donor's wishes require the following:

- Solicitations of donations including school-site fundraising must be explicit as to the purpose(s) for which the funds are being sought.
- Donations exceeding twenty five ($25) must be acknowledged, in writing, and will be done so promptly

- Under rare, applicable circumstances, separate restricted accounts will be required to ensure that donor funds are handled appropriately.
- All donor funds will be promptly recorded and then deposited into the applicable bank account.
- Employees responsible for monitoring donor funds will ensure that the funds are used strictly in accordance with the donor's understanding as to why the funds were raised and/or any specific written restrictions.
- Once a restriction has been fulfilled, any remaining funds will be returned to the donor(s), if required, or transferred to unrestricted funds for use in the support of the IOTA mission.

If a potential donor wishes to make a financial gift to IOTA, please check with your school Principal and/or direct the donor to the Director of Development and Mentoring. Donors should be reminded that to ensure their contributions are tax deductible, the appropriate IOTA entity should be listed as the recipient of the funds rather than the individual school, if applicable. IOTA will ensure that all donations earmarked for an individual school will be restricted to the specified use by the named school(s).

All payments should be made payable to IOTA. If the donation is for a specific school, the school to receive credit for the funds should be noted elsewhere on the documents (e.g., the memo area of the check) to ensure the donation is earmarked for the individual school and will be restricted to the specified use by the named school(s).

E. Donation of Assets

IOTA recognizes the value of donated goods that may be offered on a sporadic basis without charge to the Organization. All donated goods must be related to an educational function and must be approved by the Principal or IOTA department head of the school or department receiving the donated asset.

Recording of Donated Assets:

IOTA records assets donated by unrelated parties at their fair values based on either an available market price or an appraisal value.

Acceptance of Goods:

- A description of the goods, including the value and contact information for the donor must be provided to IOTA's F&A Department upon acceptance.
- Technology equipment must meet the standards comparable to those already established by IOTA. Please contact 's Technology Department prior to accepting any technology related goods.
- Goods that will be attached to the building or grounds must be assessed by a member of IOTA's Director of Operations prior to acceptance. These goods may create ongoing costs, therefore, a thorough analysis of such costs should be completed prior to acceptance (i.e., installation, electricity, and/or maintenance).
- Acceptance of goods shall be made without any reciprocating commitment by any employee on behalf of IOTA

- IOTA may request evidence of ownership of any goods prior to acceptance.
- All goods donated shall be accepted solely for the benefit of the students and not for any salary, benefit and/or stipend.

Use of Goods: All donated goods shall be considered the property of IOTA Employees who receive donated goods must leave those items with IOTA if they leave IOTA, unless otherwise stated, in writing, by the donor. Such instructions must be provided at the time of donation.

IOTA will not perform an appraisal and will not place any value for donated goods on behalf of the donor. The donor shall be responsible for obtaining his or her own appraisals for tax purposes, along with any fees or other expenses that may be related to such an appraisal.

IOTA may decline an offer to donate goods if it is deemed not to be in the best interest of to accept the donation. Examples may include, but are not limited to, the following:

- Technology or other goods that do not meet the IOTA required minimum standards; An offer that would initiate an additional expense for service or ongoing maintenance; or
- An offer that would create unreasonable inequity to a specific segment of the student population.

Any uncertainty as to whether a donated good falls within acceptable IOTA Policy should be directed toward either the IOTA department head of the department receiving the donated asset, or the IOTA F&A Department.

F. Petty Cash

Since there are various methods to expedite the purchase and payment for school supplies, expenses, and unforeseen costs, petty cash funds are no longer necessary at the school sites, except for the school change fund as outlined in the following section.

G. School Change Fund

Since IOTA schools no longer keep petty cash on hand, the school change fund is used for providing change when needed during school events or sale of student supplies in the office. If the school elects to have the change fund, the change fund custodian is the SOM/DSO. The maximum amount allowed to be maintained in the change fund is fifty dollars ($50). The SOM is personally responsible for administering and managing the change fund. The change fund must be kept separate from all other funds, and is subject to periodic audits when the Senior Accountant visits the school site.

H. Liability for Compensated Absences

Compensated absences arise from employees' vacation leave or other designated circumstances. While IOTA expects to pay an employee for such compensated absences,

a liability for the estimated probable future payments is accrued if all of the following conditions are met:

- The employee's right to receive compensation for the future absences is attributable to services already performed by the employee;
- The employee's right to receive the compensation for the future absences is vested or accumulated;
- It is probable that the compensation will be paid; and
- The amount of compensation is reasonably estimable.

Compensated absences not required to be paid upon employee termination are only recorded when paid.

I. Unused Sick Time Policy

Please refer to the Employee Handbook for sick leave charts. Sick leave can be accumulated without limit, and is not paid out upon separation of employment. Pay stubs shall display the total balance of an employee's accumulated sick leave hours.

Employees who are eligible to participate in a state-sponsored pension with IOTA shall be entitled to transfer sick leave accrued from previous employment in a school district, charter school or public school within the same state while participating in a state pension so long as the sick leave is verified appropriately by the prior employer as per the policy of the state pension plan. Please see IOTA's Human Resources Department for the "Transfer of Accumulated Sick Leave" form.

Per Government Accounting Standards Board ("GASB") Statement 16 and Accounting Standards Codification ("ASC") 710-10-25-1, unused sick time is not a recordable liability, particularly due to the fact that there will be no payment at any time. Therefore, IOTA will not record unused sick time accrued by certificated staff in the general ledger. The tracking of these hours by 's Human Resources Department will be considered sufficient.

This Policy does not apply to employees who accrue for paid time-off ("PTO") which is to be used for both vacation and sick leave. Unused PTO balances are accrued in the general ledger. Refer to the Employee Handbook for the restriction concerning the limit of accrued PTO hours allowed.

J. Prepaid Expenses

IOTA has adopted a five thousand dollars ($5,000) threshold for prepaid expenses that occur within the same fiscal year. This means if an expense is under five thousand dollars ($5,000) and it is for an event that will occur in the future months but within the same fiscal year as the closing period, it will be booked to an expense account, not a prepaid expense account, which is an asset account. Note that this threshold does not apply to year-end accrual procedures. The prepaid expense threshold of five thousand dollars ($5,000) is based per cost center and balance sheet. If the prepaid asset would be less

than five thousand dollars ($5,000) per cost center, the prepaid amount will be expensed. Efforts will be made to not partially capitalize an invoice into prepaid expenses.

This accounting treatment applies to prepaid journal entries, credit card entries, bank entries, and accounts payable entries.

Exception:

- The threshold does not apply to prepaid expense items where expenses will take place in the following fiscal year. Therefore, it is critical to include in the entry description when the event will take place to ensure appropriate booking to the correct fiscal period.

K. Accounts Payable Monthly Expense Accrual Policy

IOTA has adopted a $5,000 threshold for accounts payable monthly expense accruals. Smaller amounts may be accrued at the discretion of the accounting department.

On a monthly basis, the Accounting Department will accrue accounts payable invoices received or paid after the month-end closing date whose services have been rendered or goods have been received by IOTA in the closing period or earlier via an auto-reversing entry.

L. Raffles

Legal requirements must be followed when conducting raffles to avoid any appearance of gambling. Students shall not be barred from an event or activity because they did not participate in the raffle. Potential donors, including parents/guardians and community stakeholders, should not be unduly pressured to contribute to or its schools. Staff is expected to emphasize the fact that donations are always voluntary.

IOTA may conduct raffles to raise funds for beneficial or charitable purposes in the state subject to the rules outlined in Tennessee Code Annotated Section 3-17-101 et seq. An eligible organization must meet the following requirements:

Must have Internal Revenue Service (“IRS”) Tax Exempt Status as a 501(c)(3) or 501(c)(19) for a minimum of five years;
Must have a physical presence in Tennessee for a minimum of five years; and
Must be registered with the Division of Charitable Solicitations.

If any employee desires to organize a IOTA-sponsored raffle, please contact IOTA’S Controller (see Section 1 of this Policy Manual) in advance for more information and eligibility criteria.

M. Prizes and Awards

IOTA desires that awards may be made to employees and/or students.

- The governing board may make awards to employees who do any of the following:
    - Propose procedures or ideas that thereafter are adopted and effectuated, and that result in eliminating or reducing district expenditures or improving operations.
    - Perform special acts or special services in the public interest.
    - By their superior accomplishments, make exceptional contributions to the efficiency, economy, or other improvement in operations of the school district.
- The governing board may make awards to pupils for excellence.

Before any awards are made pursuant to this section, the governing board shall adopt rules and regulations. The board may appoint one or more merit award committees made up of district officers, district employees, or private citizens to consider employee proposals, special acts, special services, or superior accomplishments and to act affirmatively or negatively thereon or to provide appropriate recommendations thereon to the board.

Any award granted under the provisions of this section that may be made by an awards committee under appropriate district rules, shall not exceed two hundred dollars ($200), unless a larger award is expressly approved by the governing board.

When an awards program is established in a school district pursuant to this section, the governing board shall budget funds for this purpose but may authorize awards from funds under its control whether or not budgeted funds have been provided or the funds budgeted are exhausted.

IOTA further defines, clarifies, and restricts awards to students and employees as follows:

Life transition events such as birthdays, weddings, holidays, length of service with IOTA and other similar circumstances can happen to anyone and cannot be considered superior accomplishments, or merit an award.

Awards to students must be tangible personal property in recognition of outstanding achievement in academic performance or other performance-related activities that involve a skill rather than luck and are part of the educational experience.

IOTA desires that awards to employees and students be non-taxable income and avoid the administrative burden of reporting awards a taxable income. As such, awards must meet the IRS rules for de minimis fringe benefits. IOTA will consider all gift cards as cash equivalents and are not allowed.

For reference only, as of 5/18/2022, the IRS described de minimis fringe benefits as follows:

De Minimis Fringe Benefits

In general, a de minimis benefit is one for which, considering its value and the frequency with which it is provided, is so small as to make accounting for it unreasonable or impractical. De minimis benefits are excluded under Internal Revenue Code section 132(a)(4) and include items which are not specifically excluded under other sections of the Code. These include such items as:

- Controlled, occasional employee use of photocopier
- Occasional snacks, coffee, doughnuts, etc.
- Occasional tickets for entertainment events
- Holiday gifts
- Occasional meal money or transportation expense for working overtime
- Group-term life insurance for employee spouse or dependent with face value not more than $2,000
- Flowers, fruit, books, etc., provided under special circumstances
- Personal use of a cell phone provided by an employer primarily for business purposes

In determining whether a benefit is de minimis, you should always consider its frequency and its value. An essential element of a de minimis benefit is that it is occasional or unusual in frequency. It also must not be a form of disguised compensation.

Whether an item or service is de minimis depends on all the facts and circumstances. In addition, if a benefit is too large to be considered de minimis, the entire value of the benefit is taxable to the employee, not just the excess over a designated de minimis amount. The IRS has ruled previously in a particular case that items with a value exceeding $100 could not be considered de minimis, even under unusual circumstances.

Cash Benefits

Cash is generally intended as a wage, and usually provides no administrative burden to account for. Cash therefore cannot be a de minimis fringe benefit. An exception is provided for occasional meal or transportation money to enable an employee to work overtime. The benefit must be provided so that employees can work an unusual, extended schedule. The benefit is not excludable for any regular scheduled hours, even if they include overtime. The employee must actually work the overtime.

Meal money calculated on the basis of number of hours worked is not de minimis and is taxable wages.

Gift Certificates

Cash or cash equivalent items provided by the employer are never excludable from income. An exception applies for occasional meal money or transportation fare to allow an employee to work beyond normal hours. Gift certificates that are redeemable for

general merchandise or have a cash equivalent value are not de minimis benefits and are taxable.

A certificate that allows an employee to receive a specific item of personal property that is minimal in value, provided infrequently, and is administratively impractical to account for, may be excludable as a de minimis benefit, depending on facts and circumstances.

Achievement Awards

Special rules apply to allow exclusion from employee wages of certain employee achievement awards of tangible personal property given for length of service or safety. These awards

- Cannot be disguised wages
- Must be awarded as part of a meaningful presentation
- Cannot be cash, cash equivalent, vacation, meals, lodging, theater or sports tickets, or securities.

In addition, there are other requirements specific to achievement and safety awards and there are dollar limitations that must be met. See Publication 5137, Fringe Benefit Guide or Publication 535 for more information.

How are De Minimis Fringe Benefits Reported?

If the benefits qualify for exclusion, no reporting is necessary. If they are taxable, they should be included in wages on Form W-2 and subject to income tax withholding. If the employees are covered for social security and Medicare, the value of the benefits are also subject to withholding for these taxes. You may optionally report any information in box 14 of Form W-2.

N. Reserves for Economic Uncertainties

Each IOTA Charter School must have an unrestricted reserve for economic uncertainties. Schools must maintain reserves of the greater of: five percent (5%) of total expenditures or $55,000. *See* CCR Title 5 § 15450.

O. Intra-company Transactions

Intra-company Receivable/Payable:

Intra-company transactions are defined as transactions between cost centers such as schools or between the regional office and cost centers. IOTA will maintain a regional office concentration bank account. The regional office concentration bank account transactions and balances are recorded on the books of the regional office.

A deposit account is maintained for each school. At the end of each day, the bank will automatically transfer the balance in the school's deposit bank account to the regional

office concentration bank account and the amount transferred will be recorded on the school's books as an intra-company receivable.

For each school and regional office, accounting will maintain an intra-company receivable/payable account. If the balance in this account is positive (debit balance), it will be reported on the financial statements as an intra-company receivable. If the balance in this account is negative (credit balance), it will be reported on the financial statements as an intra-company payable. This balance represents the receivable or payable between the school and the regional office. The intra-company accounts with a payable (credit) balance will not be charged interest, nor will an intra-company account with a receivable (debit) balance be paid interest.

Repayment of the funds to the schools occur as follows: each school's obligations are paid from the regional office concentration bank account. When school obligations are paid, the amount paid is recorded on the school's books as a reduction in the school's intra-company receivable account from the regional office. Frequency of payments for school vendor obligations are typically once a week and payroll paychecks are paid twice each month.

At the end of the fiscal year, if the school's intra-company receivable account has a negative (credit) balance, the account balance will be reported as a payable on the school's financial reports.

Centralized cash disbursement: To take advantage of economies of scale and be more efficient operationally, shall maintain one bank account from which vendor invoices are paid ("Operational bank account"). At management's discretion, additional Operational bank accounts may be established. As mentioned in the Deposits section of this F&A Policy, deposits into school deposit accounts will be transferred daily from the deposit accounts into the Operational bank account.

When deposits are transferred from school deposit accounts to the Operational bank account, the school's intra-company account will be increased (debited). As vendors or others are paid from the Operational bank account on behalf of the schools, the schools' Intra-company account will be reduced (credited).

Additional services between and schools: IOTA may provide goods and/or services to another IOTA school and a charge will be imposed for these services in the form of a related-party transaction (hourly or fixed rate).

P. Scholarships

IOTA is proud to act as a conduit for donors who wish to make contributions to assist students by helping to defray the cost of either their secondary or post-secondary education. It is recognized that donors may specify the conditions under which such aid may be awarded. However, IOTA retains the right not to accept any largess or make any award that in its opinion may be construed to be discriminatory in nature.

From time to time, IOTA may offer an award of up to $250 to students to assist with the cost of post-secondary education. The qualifications for receiving these funds, the amount of the award(s) and the terms for selection of the final awardee(s) will be made available to all eligible IOTA students. At the time of selection, awardees will be provided with an IOTA pledge specifying the conditions and the amount of the award. However, the purpose of these awards is to promote continuing education and, as such, checks will not be made payable to an awardee. Awardees can request that funds be disbursed directly to a post-secondary school of his or her choice to be used solely to support his or her education under the condition that no refund of unused funds can be made directly to the awardee. As an alternative, awardees can elect to request reimbursement of education-related expenses up to the amount of the award upon the presentation of adequate expenditure documentation. The $250 award limit only applies to IOTA general funds and does not apply to any donor provided funds where the donor intends for the funds to be used towards scholarship.

From time to time, IOTA may provide scholarships in its sole discretion.

IOTA will follow the guidance under Internal Revenue Service Publication 970 Tax Benefits for Education regarding scholarships.

Q. School Site Fundraising

Schools may fundraise in several different ways. Depending on the purpose of the fundraising, schools can choose the best method to raise funds to match the need. All school fundraisers must be approved by the Principal (or designee) prior to beginning the fundraiser. Furthermore, any fundraising occurring on a digital media platform (i.e., school-based webpages and social media pages such as GoFundMe and DonorsChoose) will need to be communicated to the accounting department.

One way to fundraise is by using IOTA tax-exempt status. In order to do this, all donor checks must be made payable to or the fundraising campaign must be posted using IOTA's crowdfunding platform or another crowdfunding platform with which IOTA has registered. In order to fundraise using IOTA's tax-exempt status, the fundraiser must meet the following criteria:

- Educational in nature;
- Open to all eligible students for which eligibility is determined through an objective and measurable test (e.g., "students must have a minimum 3.0 GPA to participate."); and
- Is not a gift to a specific individual who would privately benefit (e.g., fundraising to purchase school supplies for one particular student).

Some examples of fundraisers that cannot be held using IOTA's tax-exempt status include:

- Gift certificates for individuals;
- Donations to charities (e.g., you cannot fundraise to buy blankets that students will give out to the homeless); or

- Political or religious activities

If there is any uncertainty about using IOTA tax-exempt status for a fundraiser, IOTA should be contacted. Schools planning fundraisers that involve raffles and/or auctions must contact IOTA's F&A Department to ensure compliance with state and federal regulations. Fundraising proceeds will only be disbursed in accordance with IOTA's standard practices and in accordance with the reason(s) for which the funds were raised.

If a school wishes to raise funds for purposes outside the realm of IOTA tax-exempt status, schools can choose to create personal campaigns through crowdfunding sites like GoFundMe with approval from the Principal (or designee). Although personal campaigns through a crowdfunding site can be a great way to raise funds, donors do not receive a tax exemption for their donation.

Regardless of which fundraising method a school chooses; all fundraisers must be approved by the Principal (or designee) and comply with state and federal regulations.

R. Facility Rentals

For fundraising, or to foster community relationships, schools may rent out all or part of their facilities. For example, a school may rent out its gymnasium for athletic events to another school that does not have a gym. Facility rentals will be at the discretion of the Principal and/or the SOM. After determining that the school site lease does not prohibit facility rentals, the Principal/SOM can proceed, under the following guidelines:

- Schools must enter into a written contract before renting out facilities.
- The contract must include a provision for insurance. The renter must carry insurance coverage in amounts approved by IOTA which includes liability insurance of at least $1,000,000.
- The amounts of the rental fees will be at the discretion of the principal/SOM; and
- Any rentals will comply with all federal and state laws.

S. Gas Card Purchases

McKinney Vento Program

When a student qualifies as homeless under the McKinney-Vento Homeless Assistance Act, the local education agency ("LEA") is required to provide access to transportation to stay in a public school of origin or enroll in a neighborhood public school. The LEA may agree, determined on a case-by-case basis, to reimburse transportation to and from school at the state mileage reimbursement rate in lieu of LEA-provided transportation and may provide a gas card as reimbursement. The following is the procedure for gas card reimbursement for IOTA students, who have qualified under the McKinney-Vento Homeless Assistance Act:

The parent or guardian of a homeless student must complete and submit to IOTA's Homeless Student Liaison (Community School Manager or equivalent position) a McKinney Vento Request for Student Transportation Form.

A Mileage Reimbursement Request must be signed and completed by the parent or guardian, and submitted to IOTA's Homeless Student Liaison. The request expires at the end of the current school year or at withdrawal from school. The Request must be approved by the Controller and IOTA's Homeless Student Liaison (or equivalent position).

If the request is approved, then each month the parent or guardian must complete and sign a Mileage and Attendance Monthly Form for verification and processing. The form must be sent to IOTA Homeless Student Liaison within thirty (30) days of the last day of the month being requested or sooner.

IOTA's Homeless Student Liaison shall reconcile the Mileage and Attendance Monthly Form against attendance in IOTA's electronic student information database (e.g., PowerSchool) to verify the dates of attendance and make any necessary corrections to the request.

IOTA's Homeless Student Liaison shall submit the Mileage and Attendance Monthly Form to the SOM/DSO for processing. Where available, a "Fuel-Only" gas card is purchased in the nearest denomination needed for mileage reimbursement.

IOTA's Homeless Student Liaison shall maintain a log that includes the date the "Fuel Only" Gas Card was issued and who received the "Fuel Only" Gas Card.

If the student relocates to housing within the bus boundary, the previous arrangement for Mileage Reimbursement will end and alternate transportation will be provided.

Gas Card Purchases Related to Buses:

Assignment of Fuel Credit Cards

- Fuel Cards are to be used as the primary source for fueling school buses.
- One fuel card will be assigned to and maintained on each school bus.

Procedures for Fuel Card Usage

- Unless they are inaccessible, IOTA requires that buses are fueled up at the location that is both nearest to the bus lot and appropriately accommodates school buses.
- The IOTA Operation Team will ensure that each busing staff member has a unique pin code for individual use of the fuel card assigned to the bus.
    - Fuel cards are only to be used by authorized personnel to fuel IOTA-owned school buses. Fueling personal vehicles is strictly prohibited and considered theft of IOTA property. Employees will be subject to disciplinary action up to and including termination and will be liable to IOTA for costs resulting from any misuse of IOTA fuel cards.
    - Each person using a fuel card must also complete a fuel card training program.

- Fuel Cards will be restricted to self-service outside pay-at-the-pump transactions. If the service station does not have outside pay machines or they are non-functioning, the card holder will need to find another service station. Transactions with the inside cashier will be declined.
- Fuel Cards will be restricted to and can only be used on fuel purchases. Fuel is defined as diesel fuel and diesel exhaust fluid.
- Each bus must only be fueled with the bus card assigned to that bus. Each fuel transaction must have a separate receipt to ensure proper distribution of fuel charges.
- Employees may not accept any form of gratuities from service stations.

Responsibilities

IOTA Operations Fuel Card Administrator

- Review, approve, and sign the Fuel Card Application and Agreement to request fuel credit cards for approved personnel.
- Create fuel card training.
- Maintain current records of personnel who are assigned fuel credit cards and the corresponding vehicles.
- Change pin numbers on cards for employees who are terminated, reassigned, or who no longer require the use of fuel cards.

Bus Manager

- Review the monthly fuel charges and complete reconciliation on time in accordance with the Accounts Payable policies.
- Complete the reconciliation for all fuel card purchases, and review all receipts submitted by employees to ensure proper usage of fuel cards. Confirm that receipts have been uploaded in Google Drive. Receipts must be kept up daily, so that the card reconciler can use them for the reconciliation process. Charges will be monitored by the Operations Team. Any suspected misuse and/or abuse will be reported.
- Ensure that employees follow all IOTA policies and procedures regarding fuel credit cards.

Busing Staff Members

- Complete the Fuel Card Agreement. After the agreement has been approved and signed by the Bus Manager, submit copies of these to the Operations Team.
- Complete fuel card training.
- Each employee assigned a IOTA fuel card pin is responsible for the security and all charges made against that pin. Cardholders will be held responsible for unsupported charges.
- Busing Staff Members must give all receipts to the Bus Manager immediately.

- If a fuel card is lost or stolen, it is the responsibility of the busing staff member to notify the Bus Manager.
- Employees who leave their department or who no longer require the use of a fuel card must notify the Bus Manager, who will ensure that the Operations Team changes the PIN. Cards are assigned to buses, so that cards do not need to be returned if an employee leaves.

Instances of noncompliance with any of the policies and procedures regarding the use of IOTA fuel cards may result in the revoking the use of the fuel cards by the employee or department and a written report made to the Chief Business Officer, who will follow up with the staff member involved. Noncompliance with any of the policies and procedures regarding the use of fuel credit cards could result in disciplinary action, up to and including termination.

T. Student Bus/Train Passes

Schools that sell bus and train passes to students must treat the passes as if they were cash. For example:

- When a bus/train pass is sold, the purchase must be recorded in a log.
- When the pass is given to a student/parent, that student/parent must sign for the pass in the log.
- The logs must be reconciled monthly with the number of passes on hand.
- The logs will be audited periodically by the Senior Accountant.

U. State Sales and Use Tax Compliance

The Tennessee Department of Revenue has issued a tax-exemption to IOTA. Under Tennessee state law (TCA. § 67-6-322), IOTA is allowed to make tax-exempt purchases of goods and services that it will use, consume or give away. The exemption does not extend to sales tax that IOTA must collect or pay on its regular sales of goods or taxable services.

IV. Cost Accounting Policies

A. Cost Accounting Period

The fiscal year begins on July 1st and runs through June 30th. The same accounting periods are used for all adjusting entries and accruals.

B. Year Zero Organizational and Start-up Costs

Organizational Costs

The term “Year Zero” refers to expenses occurring before a new school commences its first year of operations. IOTA will incur organizational expenses on its books necessary to set up new entities and new schools. Examples of organizational expenses include

travel, legal, curriculum development, and back-office set-up. IOTA may bill entities for these reimbursable expenses and services. Board approval of a new school will trigger IOTA to bill an entity for such organizational costs.

Other Start-up Costs

New entities and schools will obtain financing to fund start-up costs such as furniture, equipment, leasehold improvements, textbooks and computers. These costs and related funding will be recorded on entity's' or schools' books.

V. Property Management

A. Capital Expenditures

a) Purpose

The purpose of this Policy is to establish guidelines for the control of capital assets owned by . Such controls protect capital assets, preserve the life expectancy of capital assets, and avoid unnecessary duplication of assets on school sites and the Home Office.

b) Definition

A finance asset, for the purposes of these policies, is defined as tangible or intangible property owned by the Organization or property leased from others that qualifies as a finance lease or leasehold improvement with a useful life that extends beyond the year it is placed in service and meets the definition and capitalization threshold for the particular classification of the asset.

c) Projects (both expensed and capitalized)

All projects will undergo a process defined by the Finance and Accounting Department with all final discretion of project selection by the CFO. Further, all projects must undergo the Signing Authority process found above.

d) Capitalization Classes & Thresholds

Assets purchased, constructed or donated that meet or exceed IOTA's established capitalization thresholds must be uniformly classified. Standard capitalization thresholds for capitalizing assets have been established for each asset category. IOTA has invested in a broad range of capital assets that are used in operations, which include:

Description	Capitalization Threshold
Land - Real property that is purchased or acquired by gift or bequest for operating purposes regardless of value.	$5,000
Land Improvements - Gifts acquired or costs incurred to prepare land for its intended business use, such as landscaping shrubbery, roads, sidewalks, fences, bridges, lighting, sewers, and athletic fields, tracks and courts.	$5,000 per improvement project
Buildings and improvements/betterments –All structures used for operating purposes including all permanently attached fixtures, machinery, and other components that cannot be removed without damage, such as boilers, furnaces, air conditioners, elevators, wiring and lighting fixtures.	$5,000 per building or improvement/betterment
Leasehold improvements – Expenses incurred to increase the service capacity of a leased asset, such as additions, alterations, remodeling or renovations.	$5,000 per leasehold improvement project
Furniture and Fixtures – Tangible personal property purchased or acquired by gift to be used for operating purposes, such as automobiles, musical instruments, laboratory equipment and office furniture.	$5,000 per item
Computer Equipment – Information technology equipment, including high-end mainframes, minicomputers, personal computers (microcomputers used by a single user such as desktops, laptops, PDAs, iPads or other communication devices). Computers include the hardware and software components needed for operation.	$5,000 per item
Construction in Progress – Used as a holding account for capital expenses related to any construction project before the project is complete.	$5,000 per project
Projects in Progress – Used as a holding account for all non-construction related capital expenses. Projects that are to be expensed should not be coded to this account, but should be expensed immediately when incurred.	$5,000 per project

Finance Lease – Property leased from others. A finance lease is treated in a manner similar to an asset purchase. If the lease is non-cancelable and has at least one of the following characteristics, the leased asset is recorded on ’s books as a finance asset: a. The lease transfers ownership of property to the lessee by the end of the lease term. b. The lease contains a bargain purchase price. c. The lease term is equal to seventy-five percent (75%) or more of the estimated economic life of the leased property. d. The present value of the minimum lease payments at inception of the lease, excluding executory costs, equals at least ninety percent (90%) of the fair value of the leased property.	$5,000 per item leased (for example, if 100 laptop computers are leased and each laptop cost is $500, the laptops would be expensed).

e) Capitalization Policy – Multiple units of Assets on a single invoice

In addition to the IOTA established capitalization threshold of $5,000, when multiple units of assets are on a single invoice, such that the total invoice meets the capitalization threshold, the assets will not be capitalized unless one or more units equals or exceeds $5,000. This does not apply to assets that are constructed such as building improvements and leasehold improvements.

f) Capitalization Policy - Multiple Locations/Schools

If two or more schools split an invoice on a purchase of a capital asset, the capitalization threshold of $5,000 must be met by each location. Therefore, if an invoice of $5,000 is split between two schools, neither school will capitalize the asset since the split cost will fall below the $5,000 threshold.

g) Capital Asset Acquisition Cost

Capital assets should be recorded and reported at their historical cost, which include the vendor’s invoices (plus the value of any trade-in), plus sales tax, initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it serviceable. Historical costs also include ancillary charges such as freight and transportation charges, site preparation costs and professional fees.

h) Donated Assets

Assets donated should be recorded at their fair value on the date the donation is made, based on either an available market price or an appraisal value.

i) Calculation of Leased Asset and Liability Amounts

IOTA treats the leases as if an asset were being purchased over time; i.e., it is a financing transaction in which an asset is acquired and a corresponding obligation (liability) is created.

The asset and liability should be recorded at the lesser of:

- Fair market value of the asset at the inception of the lease, or
- Present value of the minimum lease payments, using IOTA incremental borrowing rate as the interest rate.

Note: The lessor's implicit rate of interest may be used if lower than the lessee's incremental rate.

This should include all payments that IOTA is required to make, such as monthly payments, bargain purchase options, and guaranteed residual value. It should exclude executory costs such as insurance, maintenance and taxes that are paid by the lessor. If IOTA pays these costs directly, there is no adjustment to the periodic lease payments.

j) Capitalization - Expenditures Subsequent to Acquisition

Expenditures can increase the future benefit of assets in the following ways:

1) Extend the useful life of the asset.
2) Increase the operating efficiency of the asset by either increasing the quantity of goods or services produced or decreasing the operating cost.
3) Increase the quality of goods or services produced.

Additions are expenditures that add a new major component to an existing asset that increase future benefits and should be capitalized. Examples of additions are:

- Fencing/gates, signage, landscaping, parking lots, lighting systems, and athletic fields where none existed previously.
- Conversion of unusable space to usable space.
- New structures added to a building.
- Installation of an HVAC system where none existed previously.
- Installation of phone systems, security systems, networks, fiber optic cable, network cable where none existed previously.
- Installation of partitions to allow better use of space.
- Installation of built-in cabinets.

Improvements are expenditures that replace and improve a major component of an asset by: a) extending the life of the asset; b) increasing the operating efficiency; or c) increasing the quality of goods or services produced by the asset. In order to capitalize an improvement, the following conditions must be met:

- Must improve a major component of the asset.
- the asset being replaced must be identifiable on the books. The asset and accumulated depreciation must be written off.

Repairs and maintenance are expenditures made to maintain a given level of benefits provided by the asset and do not increase future benefits. Expenditures for repairs and maintenance should be expensed in the period incurred. Examples of repairs and maintenance are:

- Plumbing or electrical repairs that replace existing plumbing or electrical.
- Cleaning, pest extermination or other periodic maintenance.
- Interior decorations, such as draperies, blinds, and wallpaper.
- Repainting; re-plastering; replacement of carpet, tile, or panel sections; sink and fixture refinishing; replacement of deteriorated siding, roof, or masonry sections. If it's subsequent to purchase as here, it should be expensed since it's a repair/restore the school building to normal operations. It'll be capitalized at acquisition in order to get the asset to a"ready to use" state. However, if the roof is material, then it'll be capitalized as well.
- Restoration of an old boiler.

Any group of assets over $100,000 as described in the "Property Category Table" below may be capitalized.

The Controller (see Section 1 of this Policy Manual) will decide whether to capitalize or expense specific expenditures.

k) Depreciation Guidelines

Depreciation is a system of accounting which aims to distribute the cost or gift value of a capital asset, less salvage value, over the estimated useful life of the asset in a systematic and rational manner. All depreciable assets will be depreciated using the straight-line method of allocation (historical cost less residual value, divided by useful life). The straight-line method allocates an equal amount of the net cost of an asset to each accounting period in its useful life. If an item is placed on-or-before the 15th of the month, IOTA will record a full month of depreciation. If an item is placed after the 15th of the month, no depreciation will be recorded for the month.

The useful life of depreciable assets is based on their usefulness to the institution. The following table displays the estimated useful life that will be used to allocate depreciation:

Property Category Table

Property Category	**Useful Life**
Electrical, heating, air conditioning repairs that *do* increase the useful life, operating efficiency, or quality of the building.	Remaining life of asset or term of lease whichever is shorter
Roofing and equipment	Remaining life of asset or term of lease whichever is shorter
Small tools and off-the-shelf software	3 Years
Technology equipment, hardware (eg, computers, copiers)	5 Years
Buses, Vehicles, Trucks, or Automobiles	5 years or expected life of the asset
Furniture, fixtures, and equipment"	7 Years
Construction in Progress	N/A
Projects in Progress	N/A

To calculate depreciation for an asset, the estimated residual value must be declared and deducted before depreciation can be calculated. In general, the residual value will be zero percent (0%) of historical cost.

B. Disposition of Capital Assets

Capital assets that are obsolete, worn out, or no longer meet the requirements of a department may be sold as surplus, transferred to another department, traded-in, or discarded.

Surplus Property Sales

Surplus property including but not limited to textbooks and instructional materials may be declared surplus property by the ED and may be disposed of as provided below.

All surplus property shall be sold to the highest bidder after advertising in a newspaper of general circulation at least seven (7) days prior to the sale and include in the advertisement the internet website address and other necessary information covering the sale and may advertise the sale and information on a website maintained by IOTA.

If reasonable attempts to dispose of surplus properties fail to produce a monetary return to the system, the ED shall dispose of the surplus property by any manner the ED deems to be appropriate.

Disposition of Capital Assets Acquired with Federal Funding 2 CFR §200.313

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. (2 CFR §200.313(e)) Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

1. Items of equipment with a current per unit fair market value of five thousand dollars ($5,000) or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.

2. Except as provided in 2 CFR § 200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within one hundred twenty (120) days, items of equipment with a current per-unit fair-market value in excess of five thousand dollars ($5,000) may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share five hundred dollars ($500) or ten percent (10%) of the proceeds, whichever is less, for its selling and handling expenses.

3. The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.

4. In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

Disposition of Supplies with Federal Funding 2 CFR §200.314

Title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of unused supplies exceeding five thousand dollars ($5,000) in total aggregate value upon termination or completion of the project or program and the supplies are not

needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. See § 200.313 (e)(2) for the calculation methodology.

As long as the Federal Government retains an interest in the supplies, the non-Federal entity must not use supplies acquired under a Federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. (CFR § 200.314)

VI. Procurement

A. Centralized Purchasing and Approved Vendors List

Purchasing refers to the process of acquiring goods and services best suited for the specific needs of IOTA. By creating purchase orders in IOTA's system, IOTA can purchase items/services to support the needs of students, staff, and class instruction. Textbooks, technology equipment, and furniture must be purchased centrally by the IOTA Purchasing Department in order to adhere to required specifications and maintain appropriate asset tagging.

For commonly purchased items, a list of approved vendors is available in IOTA's system Prior to purchasing an item, this list should be consulted to determine if an existing vendor offers the desired item.

New vendors will not be set up for products/services offered by existing approved vendors.

If the vendor is not already in the system, the following steps need to be taken to create a new vendor profile in the IOTA system.

a. Request for Creation of Supplier (Outside F&A Department)

- Cost Center Support Partners initiate the Create Supplier Request Business Process.
- Request is routed to Supplier Contract Specialists for approval.
- Supplier Contract Specialists will check if there is an existing supplier that can be used.
- If there is no existing vendor of the same kind, the request is routed back to the Cost Center Support Partners for information such as W-9, supplier category, and address.
- Once the request is completed, it is routed to the Accounts Payable Manager for review who will verify the completeness of the information, supplier legitimacy, and 1099 status. If the documentation is incomplete, the request will be returned with a request to provide the missing information.

b. Creation of Supplier (Initiated by the F&A Department)

- Accounts Payable Data Entry Specialist may initiate the Create Supplier Request Business Process. Completed form is routed to the Accounts Payable

Manager for approval who will verify completeness of information, supplier legitimacy, and 1099 status. If the documentation is incomplete, the business process is returned with a request to provide the missing information. After the Accounts payable manager reviews the request it is routed to the Controller (see Section 1 of this Policy Manual) for approval.

B. Purchasing and Contracts Not Authorized

Purchases made by anyone lacking procurement authority shall become the personal responsibility of the person(s) executing the purchase agreement. An employee's failure to comply with any procurement requirement, including unauthorized purchasing, may result in disciplinary action up to and including termination. IOTA will not assume responsibility, under any circumstances, for payment for any materials, supplies, or services purchased by unauthorized individuals or in an unauthorized manner.

C. Documentation of Purchases

Documentation of purchases should include:

- A description of the services to be performed or goods to be delivered;
- A location where the services are to be performed or goods to be delivered;
- The appropriate dates of service or delivery;
- Account number; and
- Person receiving the goods.

D. Expenditure of Funds

No expenditures shall be made except on an approved purchase order or contract.

E. General Procurement Policies & Procedures

a) Purpose of procurement policies and procedures

The purpose of this manual t is to establish policies and procedures for each of the IOTA entities for the procurement of supplies and other expendable property, equipment, real property and other services from all sources, including those that are Federal and those that are Non-Federal, except where Federal or State procurement guidelines may differ. (See subsequent section on Methods of Procurement).

b) Conflict of Interest

No IOTA employee, officer, or agent shall participate in the selection, award, or administration of an acquisition or contract if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of IOTA shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or

parties to sub agreements except for where the financial interest is not substantial or the gift is an unsolicited item of insignificant value. Members of the IOTA national and regional Boards shall comply with all relevant fiduciary duties, including those governing conflicts of interest, when they vote on matters related to procurement contracts in which they have a direct or indirect financial or personal interest. Officers, employees, directors, and agents of IOTA shall be subject to disciplinary actions for violations of these standards.

c) Conflict of Interest – Employee-Vendor Relationships

IOTA adheres to its Conflict of Interest Code and Policy. IOTA attempts to avoid preferential treatment in purchasing goods and services by separating employees' personal interests from the interests of IOTA. Current IOTA employees cannot sell goods or services as independent contractors to . An employee-vendor relationship is any relationship between an IOTA employee and a proposed vendor that might create a conflict of interest. An employee-vendor relationship exists when a family relationship exists between the person involved in the selection of the vendor and the proposed vendor. Examples of employee-vendor relationships include:

- An IOTA employee acts as a vendor to sell goods or services to IOTA.
- An IOTA employee buys goods or services for IOTA from a vendor who is a member of the employee's family.
- An IOTA employee or member of his or her family owns or controls at least ten percent (10%) of the business from which IOTA purchases goods or services.

d) Competition

All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors who develop or draft specifications, requirements, statements of work, and invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to IOTA, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the bid or offer to be evaluated by IOTA. Any and all bids or offers may be rejected when it is in ~~'s~~ IOTA interest to do so. In all procurement, IOTA shall avoid practices that are restrictive of competition.

e) Suspension and Debarment

As a federal award recipient, IOTA is required to check all potential contractors for suspension and debarment on the United States Government's System for Award Management ("SAM") Website for all contracts expected to equal or exceed $25,000.00 (2 CFR §1532.220). The companies listed in SAM have been prohibited from conducting business with the United States government for a specified length of time, and any bid

from a contractor found to be on this list shall be immediately rejected. There are three milestones that require checking SAM:

1. At receipt of proposals or opening bids;
2. Before letting out the work; and
3. Before awarding any new work to make sure nothing changed since the bid opened.

f) Methods of Procurement

The procurement methods detailed below apply except for where the procurement guidelines specific to Federal or State funding require application of different guidelines. IOTA will ensure that such instances are identified by consulting applicable law as necessary.

1. **Purchases of Goods and Services**.

    a. Value less than ten thousand dollars ($10,000): Neither a quote nor a proposal is necessary if IOTA considers the price reasonable, although fair and equitable standards apply to the vendor selection process.
    b. Value from ten thousand dollars to fifty thousand dollars ($10,000 - $50,000): A minimum of two quotes or proposals must be obtained from qualified sources.
    c. Value greater than fifty thousand dollars ($50,000) and less than one hundred fifty thousand dollars ($150,000): A minimum of three quotes or proposals must be obtained from qualified sources.
    d. Value of one hundred fifty thousand dollars ($150,000) or greater: Comprehensive requests for proposals that include clear, accurate descriptions of goods and/or services solicited and are publicized. A formal method for their evaluation and selection must be followed.

2. **Construction Projects.**

    a. Architectural / Engineering Professional Services: Recognized competitors are identified and a qualifications-based selection process is used, subject to the negotiation of fair and reasonable compensation.
    b. All other Construction procurement: Comprehensive requests for proposals are publicized and solicited, and a formal method for their evaluation and selection must be followed.

3. **Non-Competitive Procurement**.

    Solicitation of a proposal from a single source can only be used when one or more of the following factors apply, regardless of the size of the contract:

    a. The item is available only from a single source;
    b. The exigency or emergency requiring the procurement will not permit the delay caused by the competitive procurement process;

c. IOTA determines, following solicitation from a number of sources, that competition is inadequate; or
d. IOTA Management determines, based on quantitative and/or qualitative analysis, that competition is not practical or cost-effective.

4. **Federal Program Guidelines**.

IOTA shall adhere to the Uniform Guidance for Federal Awards – 2CFE Part 200

5. **State Program Guidelines**.

a. Procurement related to state programs such as public-school construction, shall adhere to relevant guidance from the appropriate state agency IOTA in the State of Tennessee.

6. **Academic and Information Technology ("IT") Procurement**.

a. IOTA places considerable significance in the procurement of Academic and Information Technology because of the essential role that both play in the education of IOTA's students. Moreover, comprehensive processes grounded in community consensus have been developed to select textbooks and similar academic resources as well as to determine a system-wide IT framework.
b. The selection processes for these two unique instances are fair, unbiased, and highly competitive. The criteria for the evaluation of potential sources are detailed in the subsequent section IOTA **Guidelines for Academic and Information Technology Selection**.
c. Once a selection is confirmed (e.g., a textbook, other instructional item such as a novel, or an IT computing classification), the method of procurement detailed above in subsection (a) Purchases of Goods and Services applies.

g) Guideline for Information Technology Selection

Information Technology Selection

Procurement of technology at IOTA is contingent on available federal subsidies through the Federal Communications Commission ("FCC") E-Rate Program.

The following summarizes guidelines for procuring technology both through E-Rate and outside of E-Rate regulations.

Subsidized (E-Rate)

Each year, E-Rate provides IOTA with millions of dollars of savings in relation to communications (e.g., telephone service), connectivity (dedicated Internet access and WAN), and infrastructure related to these services (e.g., wireless access points, wireless controllers, and cabling).

For each service provided, IOTA participates in a competitive RFP bidding process per entity, as managed by IOTA E-Rate vendor, CSM Consulting, Inc. (“CSM”),.

Each bid is scored according to a standard rubric approved by the FCC. Rates and products included in each bid cannot be modified, per the RFP process and E-Rate regulations.

Non-Subsidized

Non-subsidized technology is procured through contracts with core IT vendors, including Dell Computers, which accounts for over ninety percent (90%) of expenditures yearly.

Since it is of vast importance for IOTA to maintain an interoperable technology environment that can be serviced by regional and national technology teams, IOTA seeks to maintain the same vendors on a yearly basis – provided that the technology remains high quality and competitively priced.

Accordingly, IOTA engages in negotiations annually with core IT vendors, aiming to maintain or decrease price as IOTA grows in size. IOTA’s Chief Financial Officer leads these negotiations, seeking feedback from school & central staff on specifics related to hardware and testing of devices in the field prior to providing available models to schools for inclusion in their budgets.

VII. Reimbursements

A. Expense and Travel Reimbursement

IOTA may authorize payment for actual and necessary expenses, including travel incurred by any employee, supplier, or independent contractor performing pre-approved, authorized services. However, the majority of day-to-day purchases (e.g., supplies) should be done through the appropriate purchasing processes (see Purchasing Section of the Employee Handbook). Every effort should be made to obtain items from IOTA -approved vendors using the requisition process or corporate credit cards. Purchases from vendors outside the home state are subject to that home state’s tax and that tax will be added to the cost of the item and charged to the budget of the site that incurred the charge.

If a supplier or independent contractor is seeking reimbursement for travel expenses, the party shall abide by the Vendor Travel Policy (see Appendix A). This policy is to be provided in addition to any contract entered into between a supplier or independent contractor.

Reimbursement request forms are to be completed and processed through Bill.com. The reimbursement requests require approval by the assigned approver (Department Head, Principal or direct supervisor). Therefore, employees must receive approval from their school's Principal, Supervisor, or Department Head prior to incurring expenses.
In general:

- The General Services Administration ("GSA") reimbursement rates will be used unless terms of a grant, contract, or 's Employee Handbook require that a different rate, such as state-specific rates, be used.
- Expenses can be reimbursed up to forty-five (45) calendar days from the date of the transaction.
- Itemized receipts and proof of payment must accompany all expenses.

Employee requests for expense reimbursements will be approved by the employee's cost center manager. Requests from the ED will be approved by the financial officer of that company.

Failure to comply with the above may result in non-reimbursement of the expense.

Mileage Reimbursement

If IOTA requires an employee to drive their personal vehicles in the course and scope of their employment, the employee will be reimbursed for the reasonable and necessary expense of using their personal vehicle on behalf of IOTA. All reimbursements should follow the timeline and guidelines as laid out in this Employee Handbook. Your primary address or your approved "Work From Home" address listed is considered your principal place of business. Your manager must approve any work-related trips requiring mileage reimbursement ahead of time. Voluntary travel to an alternate worksite (coffee shop or co-working space) is not reimbursable.

The reimbursable rate per mile is determined using the IRS' standard mileage reimbursement rate in effect when the request for reimbursement is submitted and processed. Note: gas, oil or other vehicle maintenance items and insurance related to personal car use for business travel is not separately reimbursable since this is included in the IRS/government mileage rate.

Employees must acquire and maintain the minimum applicable legal requirements related to driving their vehicle (e.g., ensure the employee possesses a valid license, and has the minimum insurance coverage as required by applicable state law) when driving is in the course and scope of their IOTA employment. All traffic and/or parking violations incurred by the employee is the responsibility of the employee unless the violation was incurred at the direction of IOTA Community Schools.

Meals and Entertainment

For United States tax reporting purposes, meal expenses are defined as the costs incurred for food and beverages in the conduct of business. Entertainment expenditures, whether

client or firm related, require pre-approval. Entertainment expenses include, but are not limited to, the cost of amusement or recreational facilities or attendance at the theater and sporting events.

Meals for professional development and meals made necessary by travel are reimbursable. Every effort must be made to ensure that the cost of such meals is reasonable. IOTA has set a maximum daily reimbursement per employee, including food, beverages, taxes and tips, of:

- $17 for breakfast
- $22 for lunch
- $38 for dinner

Tips considered reasonable and necessary are eligible for reimbursement. In addition, exceptions are made for meals with potential donors or funders, but should still be reasonable.

Meals and entertainment expenses require the following documentation for reimbursement to occur:

- Meals and entertainment expenses must be listed separately on the expense form (including those that were paid as part of a hotel bill).
- Itemized, detailed receipts must be included.
- The description must include the names of those attending (include self), their titles and business relationship, if applicable, and business purpose of meal and/or entertainment.
- IOTA does not reimburse an employee for alcohol.

Travel for Non-Exempt Employees

Non-exempt employees will be paid for travel time when asked to work at a location other than the employee's regularly scheduled location(s). These employees will be paid for time spent driving to and from their home to the new location, minus the time the employee regularly spends commuting and for bona fide meal breaks. When air, train or bus travel is required or an overnight stay, the employee will be reimbursed for time spent getting from one location to the next (i.e., time on the plane and time driving from the employee's home to the airport) but will not be reimbursed for time waiting at the airport, time spent for bona fide meal periods or time spent sleeping.

When submitting reimbursement requests for travel/lodging expenses, IOTA shall:

- Require proof of travel (e.g., hotel invoice, boarding pass, rental car invoice, and shuttle/cab receipts.);
- Require proof of expenses (invoice and itemized receipt); and
- Require copy of agenda or related materials (such as registration receipt) if the travel is for a conference or professional development.

If requesting reimbursement for conference lodging that exceeds the GSA rate, schools must submit a statement outlining their justification for the lodging expense including whether the approved conference rate was used and how staying at the conference hotel maximized efficiency.

In the spirit of being a non-profit educational organization, employees are asked to spend prudently. IOTA employs an online travel management system (Egencia) in which all employees traveling on behalf of IOTA can book air, hotel, and car rental travel and is billed directly to IOTA. Unless otherwise approved by your supervisor, employees should use the Egencia system.

Sales and Lodging Tax Exemptions

Some states and/or municipalities allow exemptions for not-for-profit organizations. Please check the availability of the exemption for your destination(s). IOTA will provide a copy of its IRS determination letter so that the exemption can be claimed.

Hotels

Reasonable lodging costs incurred in the course of business travel will be covered by IOTA whenever a day trip is not appropriate, if approved in advance. IOTA may have negotiated rates at certain hotels and employees are expected to stay at those hotels, if available. All hotel bookings require approval by the department head in which the travel expense will be incurred. Additionally:

- IOTA employees are expected to stay in standard business class lodgings that charge a reasonable rate.
- IOTA will not pay for lodging costs when staying in a city longer than is justifiably necessary.

The itemized hotel bill showing the form of payment used (charge slip or zero balance) must be submitted with the expense form or credit card reconciliation as documentation. A charge slip alone is not acceptable. In the event of an express checkout, a hotel invoice along with a form of payment on the invoice (such as a credit card number) is acceptable.

When work commitments require Friday and Monday trips to the same city, the traveler is ordinarily expected to return home for the weekend. However, if such travel would be costlier or time-consuming than remaining at the distant location over the weekend, lodging and reasonable meal costs for the traveler would be reimbursable with the following restrictions:

- The travel must be pre-approved;
- Costs of entertainment such as gym use, movies, cocktails and cultural events are considered personal in nature and will not be reimbursed;
- Hotel laundry or valet charges are not reimbursable, unless for unexpected extended trips; and

- Items of clothing purchased when traveling are not reimbursable. This includes replacement of lost or stolen items as well as clothing purchased as a result of an unexpected extended stay.

Air Travel
IOTA employees are expected to travel using the lowest available logical fare in economy class. Air booking searches on Egencia will automatically find the lowest available logical fare. All air travel requires approval by the cost center manager in which the travel expense will be incurred. Additionally:

- The only legitimate reason for flying any class other than economy is if seats are not available in coach or if an employee has a disability for which a reasonable accommodation is required. If this is the case, approval must be obtained from his or her manager before purchasing the ticket.
- Only actual costs will be reimbursed upon completion of travel. No reimbursement will be made for the value of premiums earned through frequent traveler programs applied to business travel. This includes free upgrades or free flights. Miles and points earned are the property of the employee.

IOTA is not responsible for lost, stolen or damaged luggage. Please file a claim with the airlines and/or personal insurance company.

Flight changes which incur costs will only be paid for by IOTA if they are business related and reasonable.

Car rentals

Car rentals should be used when needed and alternate forms of road transportation (i.e., taxis, public transit, and personal vehicles) are not more feasible, economical or available. IOTA has a corporate contract with National Car Rental and Enterprise and employees are to use this preferred vendor whenever possible.

IOTA staff should rent “mid-size” models or lower. Upgrade charges are generally not reimbursable, though reasonable exceptions may be allowed if previously approved and adequately explained.

Loss Damage Waiver (“LDW”) insurance is included in the corporate contract. If renting outside of the corporate contract, LDW should be accepted.

IOTA will not be responsible for vehicle damage that occurs during business use of either a personal or rented car. Parking or traffic fines are not reimbursable.

Rentals over a weekend or holiday period are generally not reimbursable, unless adequately explained and previously approved by a manager.

Every effort should be made to refuel using the most economical method, whether that be refueling at a gas station prior to returning the vehicle at the end of the rental period, instead of purchasing the refill directly from the car rental company.

Employee vehicles that are damaged or stolen on work site property will be reimbursed up to the amount of the deductible or two hundred fifty ($250), whichever is lesser. The burden of proof for demonstrating that the damage occurred on work property shall rest with the employee.

Other Transportation

Reimbursement will be made for reasonable expenditures for transportation other than air, travel and car rentals. This category includes:

- Taxi and rideshare (e.g., Uber) fares between office/home and airport as well as between airport / hotel and final destination (e.g., conference) when traveling. Employees should verify whether the hotel or conference location has a free shuttle from the airport to the hotel/conference prior to travel since many such shuttles are available free of charge.
- Tolls and parking fees incurred when using personal car for business travel (gasoline is not reimbursable, see mileage reimbursement Policy).
- Tolls, gas and parking fees incurred during business travel while using a rental car.

Reimbursement guidelines are updated annually. All expense and travel reimbursement exceptions should be forwarded to the direct supervisor for review and approval prior to occurrence.

Advances

In specific circumstances in which a staff member has limited funds to pay IOTA expenses, IOTA may issue an advance. Every effort should be made to process as much of the projected out-of-pocket expenses through Accounts Payable as possible to minimize any required advance amount and if possible eliminate the need for an advance altogether. For example, airfare and hotel can be paid for upfront by IOTA check or corporate credit cards.

The employee must complete the Cash Advance Request (“CAR”) form that presents an estimate of costs which will be the basis for any advanced amount. Advances must be pre-approved by the Department Head or Principal, as appropriate. The CAR form should be submitted to IOTA’s Accounts Payable Department as soon as possible to ensure that the employee receives the advance in enough time to purchase the goods or services. The advance will be issued, via a check, from IOTA’s Accounts Payable Department. The employee must follow all reimbursement guidelines as stated in the Travel and Expense Reimbursement Policy. The employee will need to submit an expense report with receipts within forty-five (45) days of the dates on the receipts or the conclusion of travel, whichever is later. Advances will only be granted when it is deemed absolutely necessary by IOTA.

Non-Reimbursable Expenses

IOTA must adhere to certain guidelines as set forth by the United States Department of Education and the Tennessee Department of Education for the use of state and federal funds. The following is an illustrative list which outlines the majority of non-reimbursable expenses including, but not limited to: personal expenses, alcohol, tobacco, mini-bar expenses, spouse or family member expenses, laundry or cleaning expenses (except for unexpected extended trips), traffic citations, pay-for-view movies in hotels, cultural events, monetary gifts or gift cards and unreasonable or extravagant expenses.

Other non-reimbursable expenses include the fee for obtaining a background check and/or a tuberculosis ("TB") clearance in order to secure employment with IOTA. These fees may be reimbursed for unpaid IOTA volunteers. Unpaid volunteers will be reimbursed for tuberculosis testing. Part-time and seasonal employees/volunteers will be reimbursed for live scan background check and TB testing.

VIII. Consultants and Independent Contractors

A. Independent Contractors

An individual not employed by IOTA who performs a service for the Organization may be considered a consultant or an independent contractor. In order to preserve the nature of the principal and consultant/independent contractor relationship, several requirements should be met, as required by each applicable state law, before contracting with a third party. For example, consultant/independent contractors should:

- Be free from IOTA's control and direction in performing the service, both under a contract and in fact;
- Provide a service that is outside IOTA's usual expertise;
- Be engaged in an independent trade, occupation, profession or business of the same type; not receive any fringe benefits directly, although their fee may include a provision for fringe benefits;
- Not be assigned a permanent workstation or IOTA equipment (if possible);
- Use his or her own invoice in billing for services; and
- Provide proof of appropriate insurance.

Independent contractors and consultants are not entitled to any of the benefits that IOTA provides to its employees, including, but not limited to, medical and dental insurance, workers' compensation, disability insurance, leaves of absence, vacation, or sick pay. Independent contractors and consultants are responsible for providing disability, workers' compensation, or other insurance as well as licenses, credentials, and permits usual or necessary for performing the applicable services.

Under no circumstance shall IOTA be considered or interpreted to be an independent contractor's or consultant's employer, partner, agent, or principal for any purpose.

Prior to services being rendered, IOTA's Human Resources Department must be contacted to develop a written engagement agreement. The use of independent contractors is closely monitored so as not to vary from the rules of the IRS. The drafting

of all contracts for independent contractors should be based on the standard contract template jointly developed by IOTA's Human Resources and Legal Departments. Any significant changes to the standard template should be reviewed by IOTA's appropriate administrators and the Legal Department before the execution of the contract to limit IOTA's exposure to liability or legal action.

Additionally, independent contractors are required to follow the Criminal Background Checks and Tuberculosis Testing as outlined in the Employee Handbook prior to completing the contracting process. Once cleared to begin work, independent contractors are required to submit written, detailed invoices for payments which are processed through IOTA's Accounts Payable Department.

With regards to temporary or contingent workers, who are employed by a staffing firm, IOTA will create a purchase order to generate an obligation if the worker is staffed for a period of a month or longer.

5. Glossary of Terms

Account or GL Account	Basic levels at which all financial transactions are recorded. Examples include assets, salaries, supplies, and taxes.
Accounts Payable	Monies currently owed to vendors for invoices received.
Accounting Period	IOTA Fiscal Year runs from July 1 to June 30. The Fiscal Year is further divided into twelve (12) calendar months for purposes of financial analysis.
Accounts Receivable	Monies currently owed to IOTA.
GL Account Structure	The account structure is Resource Code - Object Code - Location Code - Goal Code - Year Code.
Accrual Basis of Accounting	Method of GAAP accounting used by IOTA for preparing its financial statements. It presents financial information in a manner that reflects the recognition of revenue when earned and expenses when incurred.
ADA	An acronym for Average Daily Attendance ("ADA"). ADA is a measurement used to track attendance and dictates certain funding amounts.
Approver	IOTA authorized representative who approves commitments, expenditures, etc. These representatives include: School-Site Administrators, Area Superintendents, Department Heads, Executive Managers, and in some cases, Members of the Audit Committee of the Board of Directors.
Audit Committee Chairman	The Audit Committee Chairman is responsible for directing discussion and following up on any actions or recommendations with the Board of Directors.

Bank Account	Accounts maintained by IOTA in various financial institutions either for demand deposits (e.g., checks) or investment. IOTA maintains accounts for each school, General Operations, Payroll and Restricted Funds, as required.
Board of Directors	Members of the Board of Directors are appointed to set the policies of the Organization and to appoint senior management for the entity.
Budget	Method used by IOTA for estimating its sources of revenues and anticipated expenses for an accounting period. The comparison of Budget to Actual provides a valuable analytical tool for evaluating the performance of individual schools, clusters and IOTA as a whole.
Cash Basis Accounting	Method used by IOTA for estimating its cash inflows and outflows to ensure that sufficient funds are on hand to meet obligations and objectives.
Corporate Credit Card	A card issued to specified employees for small-value, business-related purchases and expenses. Misuse of the card is subject to disciplinary action.
Deposit	Method of accumulating cash and/or checks for transmittal to the appropriate financial institution.
Donations	Monies given to IOTA by donors, Foundations, or School-Site Fundraisers. May be either restricted or unrestricted depending on the commitment(s) made.
Equipment	Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000. See also the definitions of capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies in this section.
Expense Report	Report prepared by an employee for the reimbursement of approved business-related expenses. Claiming personal expenses is subject to disciplinary action.
Family	Any child, stepchild, grandchild, parent, stepparent, grandparent, spouse, former spouse, sibling, domestic partner, niece, nephew, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law.
Fixed Asset	A term used when referring to property, plant, and equipment. Fixed assets other than land are depreciated.
Fundraising	Fundraising activities including fundraising campaigns, and other solicitations for contributions.

Finance & Accounting	Department charged with recording and reporting the financial results of IOTA's operations.
Fund Types	Defined by GAAP, donors, IOTA, and Governmental Entities. These include: Without Donor Restriction and With Donor Restriction. **Without Donor Restriction:** Commonly referred to as discretionary or operational funds. **With Donor Restriction:** Funds subject to a donor-imposed restriction or stipulation such as a specified amount of time or occurrence of a specific event.
General Ledger or GL	Records the results of IOTA's financial operations. Used as the basis for all financial and tax-related reporting.
Information Technology	Department charged with managing the computers, networks and other technical areas of the Organization.
Maintenance	Maintenance is defined as expenditures that neither materially add to the value of an asset nor appreciably prolong its life. Rather, maintenance restores/keeps an asset in ordinary, efficient operating condition. As such, maintenance costs should not be capitalized.
Outstanding Checks	Checks written by IOTA that have not yet cleared the bank.
Petty Cash	Imprest fund maintained at IOTA sites for handling small purchases for which the use of either a Corporate Credit Card or Purchase Order is impractical. Petty Cash is subject to spontaneous audits and the misuse of Petty Cash is subject to disciplinary action.
Purchase Order	Method used by IOTA for procuring goods and/or services.
Requisition	Method used by IOTA for initiating the purchase of goods and/or services.
Segregation of Funds	Prevents the co-mingling of monies to ensure that funds are used only for the intended purpose(s). An example would be separating School Operating Funds from Student Event Restricted Funds.
Scholarship	Award made to a deserving student based on criteria established during the fundraising process. Scholarships must be nondiscriminatory and approved by both the Cluster Director and Home Office. No expenditures will be made until the basic requirements for the scholarship are met—e.g., attendance at college or the incurrence of a scholarship-related expense by the Awardee.
Supplies	All tangible personal property other than those described in the definition of equipment in this section. A device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life.

Tax Exempt Status	As a public benefit operator of Charter Schools, IOTA is not required to pay Federal, State Income or Property Taxes. Exemption from other types of taxes such as State and Local Sales/Use Taxes depends on the location and purpose for which the purchase was made.

Appendix A

Vendor Travel Policy

Authorized Expenses

IOTA may authorize payment for actual and necessary travel expenses, including travel incurred by any supplier, or independent contractor performing pre-approved, authorized services. Such expenses must be pre-approved, in writing, with an estimate of airfare, baggage fees, hotel, meal reimbursement, and ground transportation costs. In addition to providing estimates as mentioned above, the individual seeking reimbursement must also provide actual receipts of expenses incurred before payment will be made.

Pre-approval of authorized expenses must come, in writing, from the IOTA cost center manager.

Reimbursement Process and Timeline

In accordance with IOTA Finance & Accounting Policies, expenses submitted 45 days after approved travel will not be reimbursed. The authorized expenses and supporting documentation shall accompany the invoice for services provided.

Non-Reimbursable Expenses

IOTA must adhere to certain guidelines as set forth by the United States Department of Education, California Department of Education, Texas Education Agency, and the Tennessee Department of Education for the use of state and federal funds. The following is an illustrative list which outlines the majority of non-reimbursable expenses including, but not limited to: personal expenses, alcohol, tobacco, mini-bar expenses, spouse or family member expenses, laundry or cleaning expenses, parking and traffic citations, pay-for-view movies in hotels, cultural events, monetary gifts or gift cards and unreasonable or extravagant expenses. However, IOTA reserves the right to deny reimbursement for any expense in its sole judgment.

Other

Failure to comply with this policy may result in non-reimbursement of the expense.

Attachment X: Budget Worksheet

New Charter School Application Budget Template Instructions

Template Tabs

1) Proposed School Information	Enter proposed school name, contact information, and proposed year of opening
2) Student Assumptions	Enter enrollment and key student demographic information assumptions
3) Pre-Opening Budget	Enter budget details and assumptions for 12 month period prior to Year 1
4) Pre-Opening Cash Flow	Enter cash flow details and assumptions for 12 month period prior to Year 1
5) Years 1-10 Staff Assumptions	Enter staffing assumptions; assumptions will drive over tabs
6) Year 1 Budget	Enter budget details and assumptions for Year 1
7) Year 1 Cash Flow	Enter cash flow details and assumptions for Year 1 (July to June 12 month period)
8) Years 2 through 10 Budget	Enter budget details and assumptions for Years 2 through 5
9) Summary	Informational; enter a starting fund balance if applicable

Template Guidance

Input financial information into light yellow cells

Input assumption information or notes into light green cells

Provides additional information or instruction for specific tab or section of tab

Cells with red comment tag include additional guidance and instruction

Note: This is not a budgeting tool, but rather a standardized format for sharing key budget information for the proposed charter school. You may add additional worksheets to this workbook to otherwise supplement the information being provided on the existing worksheets.

Developed in partnership with

Tennessee Charter School Center

edtec
Business and Development Specialists for Charter Schools

Template Version 12152022

Hillcrest High School
New Charter School Application Budget Template
Proposed School Information

Proposed School Name	Hillcrest High School
Lead Sponsor Name	Jocquell Rodgers
Lead Sponsor E-mail Address	jocquell.rodgers@iotaschools.org
Lead Sponsor Phone Number	(901) 237-5608
CMO/EMO Affiliation	IOTA Community Schools

Proposed Authorizer	Memphis Shelby County Schools
Proposed Opening Grade Level(s)	9, 10, 11, 12
Proposed Final Grade Level(s)	9, 10, 11, 12
Proposed First Year of Operations	2026-27

	Year 1	Year 2	Year 3	Year 4	Year 5
Anticipated Enrollment	496	508	520	531	539

Note: These cells auto-populate after completing Tab 2.

Hillcrest High School
New Charter School Application Budget Template
Student Assumptions

Enrollment Assumptions

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2029-30	2030-31	2031-32	2032-33	2033-34
9th Grade	147	148	151	153	156	158	159	160	161	162	163
10th Grade	125	138	138	140	142	145	147	148	150	151	153
11th Grade	113	110	122	122	125	127	130	132	133	137	138
12th Grade	101	99	97	105	108	110	111	115	117	119	122
Total Enrollment (excluding Pre-Kindergarten)	**486**	**496**	**508**	**520**	**531**	**539**	**547**	**555**	**562**	**569**	**575**
Change in Net Enrollment		**10**	**12**	**12**	**11**	**8**	**8**	**8**	**7**	**7**	**6**
Change in Net Enrollment %		**2.08%**	**2.38%**	**2.38%**	**2.13%**	**1.49%**	**1.48%**	**1.43%**	**1.25%**	**1.27%**	**1.09%**

Teachers	32.40	33.07	33.31	33.55	33.72	33.69

Hillcrest High School
New Charter School Application Budget Template
Student Assumptions

	Enrollment Assumptions								
	Year 0	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Year 6**	**Year 7**	**Year 8**
	2025-26	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2029-30**	**2030-31**	**2031-32**
9th Grade	147	148	151	153	156	158	159	160	161
10th Grade	125	138	138	140	142	145	147	148	150
11th Grade	113	110	122	122	125	127	130	132	133
12th Grade	101	99	97	105	108	110	111	115	117
Total Enrollment (excluding Pre-Kindergarten)	**486**	**496**	**508**	**520**	**531**	**539**	**547**	**555**	**562**
Change in Net Enrollment		**10**	**12**	**12**	**11**	**8**	**8**	**8**	**7**
Change in Net Enrollment %		**2.08%**	**2.38%**	**2.38%**	**2.13%**	**1.49%**	**1.48%**	**1.43%**	**1.25%**

Teachers	32.40	33.07	33.31	33.55	33.72	33.69

Year 9	Year 10
2032-33	2033-34
162	163
151	153
137	138
119	122
569	575
7	6
1.27%	1.09%

Hillcrest High School
New Charter School Application Budget Template
Pre-Opening Budget

Revenue Assumptions

Enrollment		Year 0
486		2025-26
	Annual Revenue Increase	3.00%
	Cumulative Increase	103.00%

State Revenues	Rate/Assumption		Amount	Assumption Notes
TISA (Steps 1 through 3)	$12,792		$6,216,878	Includes Steps 1 through 3 as well as Direct Funding (CTE and Charter)
TISA Outcomes	$3		$1,443	Estimated Outcomes funding based on student TCAP Performance
	$0		$0	

Federal Revenues	Rate/Assumption		Amount	
Title I	$1,819		$883,959	Title 1 allocation as part of the ASD
Title II	$111		$54,023	Title 2 allocation as part of the ASD
Title III	$9		$4,152	Title 3 allocation as part of the ASD
SSIG	$197		$95,608	SSIG allocation as part of the ASD
Title IV - 21st Century	$298		$144,835	21st Century After School Program allocation
E-Rate	$605	P	$26,583	E-Rate credit to offset communications expense
Innovative School Model			$431,401	Year 4 estimated utilization of ISM Grant funds ($500K total award over 4 years)
IDEA	$619		$301,028	IDEA allocation
AALN				
ESSER 3.0	$0			
Turnaround Action Grant	$429		$208,350	TAG allocation

School Activity Revenues			
School Site Fundraising and Sales	$58	$28,351	Fundraising estimate based off historical fundraising levels
Other	$0	$0	
Other	$0	$0	
Other	$0	$0	
Other	$0	$0	

Fundraising & Philanthropy			
Other		$0	
Other		$0	
Other		$0	
Other		$0	

Total Revenues	$8,396,612

Additional Space to Provide Fundraising Details

Compensation Assumptions

		Year 0	
		2025-26	
Administrative Staff	**FTE Count**		**Assumption Notes**
Principal/School Leader	1.00	$117,045	Principal
Assistant Principal	2.00	$192,525	2 Assistant Principals (Culture and Instruction)
Chief of School Operations	0.25	$32,385	0.25 Chief of School Operations
Deans, Directors	0.00	$0	-

Other (Specify in Assumptions)	0.50	$35,178	0.25 Managing Director of School Operations, 0.25 College and Career Mentor Coordinator
Total Administrative Compensation	**3.75**	**377,133**	
Instructional Staff			
Teachers	15.00	$1,004,635	3 Science, 3 Math, 3 History, 5 ELA, 1 ESL
Special Education Teachers	4.00	$278,205	Special Education Teachers
Educational Assistants/Aides	3.00	$125,524	Educational Assistants
Elective Teachers	5.00	$327,723	Spanish, Physical Education, Art, Music
Other (Specify in Assumptions)	3.06	$271,334	1.14 Curriculum Specialist, 0.5 RTI Program Specialist/Admin, 0.55 CTE Program Administrator & Specialist, 0.33 Director of Student Access, 0.33 Special Education Program Administrator, 0.21 Director of ESL
Total Instructional Compensation	**30.06**	**2,007,421**	
Non-Instructional Staff			
Clerical Staff	1.00	$44,807	Office Coordinator
After School	1.60	$46,323	1.3 After School Site Coordinator, 0.3 After School Program Manager
Operations	1.00	$60,350	School Operations Manager
Social Workers/Counseling/Specialists	3.50	$216,996	1.5 Counselor, 1 Social Workers, 1 Student Support Specialist
Other (Specify in Assumptions)	3.00	$121,724	2 Campus Aide/Security Guards
Total Non-Instructional Compensation	**10.10**	**490,201**	
Bonus		$50,796	Includes hiring bonuses, performance bonuses, retention bonuses
Stipend		$103,632	Includes stipends for after school, athletics, ESL Lead, SPED Teacher Lead, and Teacher Leader stipends
Substitute		$6,773	Period Coverage
Summer	44.91	$23,690	-
Total FTE Count	**43.91**		
Total Compensation		**3,059,645**	

Employer Benefits & Tax Assumptions

	Base Assumption	Year 0 2025-26	Assumption Notes
Social Security	6.20%	$189,698	Standard Social Security rate utilized
Medicare	1.45%	$44,365	Standard Medicare rate utilized
State Unemployment	0.13%	$3,657	Standard State Unemployment rate utilized (average rate)
Disability/Life Insurance	0.00%	$89	Standard Disability/Life Insurance rate utilized
Workers Compensation Insurance	0.90%	$25,873	Utilizing the effective rate in current financials
Other Fringe Benefits	0.00%		N/A
Medical Insurance	$10,096	$443,320	Includes Medical, Dental, Vision (Average rate)
Dental Insurance			
Vision Insurance			
Other Retirement	5.90%	$169,746	TCRS Legacy and Hybrid (Average rate)
Total Employer Benefits & Taxes		**876,746**	

Operating Expenses

	2%		Year 0 2025-26	Assumption Notes
Contracted Services				
Professional Development	$409	P	$17,947	Professional development and coaching services
Financial Services	$0		$0	Financial Services provided as a centralized service of the Home Office as part of the Centralized Service Fee
Audit Services	$319	P	$14,018	Flat annual fee
Legal Fees	$0		$0	Legal Services provided as a centralized service of the Home Office as part of the Centralized Service Fee
Copier Lease and Usage	$436	P	$19,149	RICOH Copier and Maintenance expenses
Internet and Phone Service	$971	P	$42,626	Variable annual fee based on usage
Travel	$739	P	$32,445	Travel expenses to conferences and professional development
Payroll Services	$0		$0	Payroll Services provided as a centralized service of the Home Office as part of the Centralized Service Fee
Health Services	$78	S	$37,752	Contracted Health Services, including but not limited to, Nursing Services (LifeDoc)
Transportation	$908	S	$441,509	Busing services including drivers, maintenance, and fuel
IT Services	$0		$0	IT Services provided as a centralized service of the Home Office as part of the Centralized Service Fee
Contracted SPED Services	$212	S	$103,098	Contracted Special Education services, including but not limited to, OT, PT, Speech, Physiological, IEP, Hearing, and Behavioral Services
Insurance	$0		$81,174	Variable annual fee
Postal Charges	$0		$1,642	Postal and Mailings costs

Security Services	$296	S	$143,884	Contracted campus security guards
Substitute Services	$269	S	$130,645	Contracted teacher substitutes for teachers on leave or absent.
Professional Services	$203	S	$98,625	Professional services (Code Crew, Afterschool program, CTE, recruiting & hiring services)
Supplies & Materials				
Textbooks and Instructional Supplies	$60	S	$29,266	Curricular materials including, but not limited to, texts, curriculum, and testing supplies
Education Software	$231	S	$112,351	Student utilized education software (e.g. SAVVAS, Reading Horizon, Ellevation)
Student Supplies	$53	S	$25,721	Student and faculty utilized supplies including, but not limited to school supplies and afterschool supplies
Faculty Supplies	$208	P	$9,141	Classroom supplies
Student Activities	$160	S	$77,834	Field trips, banquets, and other events
Testing & Evaluation	$28	S	$28,727	Testing supplies and materials
Student Laptops	$0	S	$0	Student Chromebook replacements
Faculty Laptops	$950	P	$41,715	Staff Laptop replacements
Office Supplies	$293	P	$12,865	Office Supplies
Printing Paper	$323	P	$14,171	Printing Paper
Marketing Materials	$17	S	$8,394	Promotional products and materials including apparel, banners, pens, backpacks, brochures
Student Uniforms	$44	S	$21,571	Student Uniforms
Non-Educational Software	$2,415	P	$103,041	Variable annual fee. Includes, but is not limited to, staff, student, and system software and licenses.
Gifts & Awards - Teachers and Staff	$0		$0	N/A
Health Supplies	$0		$0	N/A
Facility Related Expenses				
Rent	$0		$0	No rental cost as ASD school
Utilities	$0		$159,120	Variable annual fee (MLGW)
Custodial	$0		$242,906	Flat annual fee
Waste	$0		$11,314	Variable annual fee (Waste Management)
Faculty Furniture / Equipment	$0		$0	N/A
Student Furniture / Equipment	$43	S	$20,706	Variable annual fee
Internet/Network Equipment	$0		$0	N/A
Other Equipment	$0		$13,053	Variable annual fee
Maintenance/Repairs	$0		$170,617	Variable annual fee. Includes, but is not limited to, electrical, plumbing, HVAC
Tenant Improvements	$0		$100,000	CTE Hallway buildout
Depreciation	$0		$215,100	Variable annual fee. Includes, but is not limited to, electrical, plumbing, HVAC, groundskeeping, general carpentry, and supplies
Other	$0		$0	N/A
Other	$0		$0	N/A
Other	$0		$0	N/A
Other	$0		$0	N/A
Other Charges				
	$0	P	$0	Variable annual fee
	$0	S	$0	Variable annual fee
	$0		$0	Variable annual fee
Authorizer Fee	$0		$186,550	3% ASD Authorizer Fee
Centralized Service Fee	$0		$1,217,509	14.5% percent of revenue; funds Centralized Services
Debt Service				
Debt Service	$0		$1,703	Flat annual fee
Other	$0		$0	N/A
Other	$0		$0	N/A
Other	$0		$0	N/A
Other	$0		$0	N/A
Total Operating Expenses			**3,987,889**	
Total Expenses			**7,924,280**	

$472,332

Hillcrest High School
New Charter School Application Budget Template
Year 1-5 Staff Assumptions

FTE Assumptions

	Year 1	Year 2	Year 3	Year 4	Year 5
Fiscal Year	2026-27	2027-28	2028-29	2029-30	2030-31
Enrollment	496	508	520	531	539
Administrative Staff					
Principal/School Leader	1.00	1.00	1.00	1.00	1.00
Assistant Principal	2.00	2.00	2.00	2.00	2.00
Chief of School Operations	0.25	0.25	0.25	0.25	0.25
Deans, Directors	0.00	0.00	0.00	0.00	0.00
Other (Specify in Assumptions)	0.50	0.50	0.50	0.50	0.50
Total Administrative FTE	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**
Instructional Staff					
Teachers	15.00	15.25	15.50	15.75	16.00
Special Education Teachers	4.00	4.00	4.25	4.50	4.75
Educational Assistants/Aides	3.00	3.25	3.50	3.75	4.00
Elective Teachers	5.00	5.00	5.00	5.00	5.00
Other (Specify in Assumptions)	3.06	3.06	3.06	3.06	3.06
Total Instructional FTE	**30.06**	**30.56**	**31.31**	**32.06**	**32.81**
Non-Instructional Staff					
Clerical Staff	1.00	1.00	1.00	1.00	1.00
After School	1.60	1.60	1.60	1.60	1.60
Operations	1.00	1.00	1.00	1.00	1.00
Social Workers/Counseling/Specialists	3.50	3.75	4.00	4.25	4.25
Other (Specify in Assumptions)	3.00	3.25	3.50	3.75	4.00
Total Non-Instructional FTE	**10.10**	**10.60**	**11.10**	**11.60**	**11.85**
Total FTE	**43.91**	**44.91**	**46.16**	**47.41**	**48.41**

Compensation Assumptions

		Year 1	Year 2	Year 3	Year 4	Year 5	
		2026-27	2027-28	2028-29	2029-30	2030-31	
	Annual Increase	3.00%	3.00%	3.00%	3.00%	3.00%	
	Cumultative Increase	103.00%	106.09%	109.27%	112.55%	115.93%	
Administrative Staff	**Base Assumption**						**Assumption Notes**
Principal/School Leader	$117,045	120,556	124,173	127,898	131,735	135,687	Principal
Assistant Principal	$96,262	198,300	204,249	210,377	216,688	223,189	2 Assistant Principals (Culture and Instruction)
Chief of School Operations	$129,540	33,357	34,357	35,388	36,450	37,543	0.25 Chief of School Operations
Deans, Directors	$0	-	-	-	-	-	-
Other (Specify in Assumptions)	$70,356	36,233	37,320	38,440	39,593	40,781	0.25 Managing Director of School Operations, 0.25 College and Career Mentor Coordinator
Total Administrative Compensation		**388,447**	**400,100**	**412,103**	**424,466**	**437,200**	
Instructional Staff							
Teachers	$66,976	1,034,774	1,083,580	1,134,384	1,187,261	1,242,290	3 Science, 3 Math, 3 History, 5 ELA, 1 ESL
Special Education Teachers	$69,551	286,551	295,148	323,002	352,262	382,988	Special Education Teachers
Educational Assistants/Aides	$41,841	129,290	144,266	160,025	176,599	194,023	Educational Assistants
Elective Teachers	$65,545	337,555	347,681	358,112	368,855	379,921	Spanish, Physical Education, Art, Music
Other (Specify in Assumptions)	$88,671	279,474	287,858	296,494	305,389	314,551	1.14 Curriculum Specialist, 0.5 RTI Program Specialist/Admin, 0.55 CTE Program Administrator & Specialist, 0.33 Director of Student Access, 0.33 Special Education Program Administrator, 0.21 Director of ESL
Total Instructional Compensation		**2,067,644**	**2,158,534**	**2,272,017**	**2,390,366**	**2,513,772**	
Non-Instructional Staff							
Clerical Staff	$44,807	46,151	47,536	48,962	50,431	51,944	Office Coordinator
After School	$28,952	47,713	49,144	50,619	52,137	53,701	1.3 After School Site Coordinator, 0.3 After School Program Manager
Operations	$60,350	62,160	64,025	65,946	67,924	69,962	School Operations Manager
Social Workers/Counseling/Specialis	$61,999	223,506	246,655	270,992	296,567	305,464	1.5 Counselor, 1 Social Workers, 1 Student Support Specialist
Other (Specify in Assumptions)	$40,575	125,375	139,898	155,179	171,251	188,148	2 Campus Aide/Security Guards
Total Non-Instructional Compensation		**504,907**	**547,259**	**591,698**	**638,311**	**669,219**	
Bonus		52,320	53,889	55,506	57,171	58,886	Includes hiring bonuses, performance bonuses, retention bonuses
Stipend		90,158	92,863	95,649	98,518	101,474	Includes stipends for after school, athletics, ESL Lead, SPED Teacher Lead, and Teacher Leader stipends
Substitute		6,976	7,185	7,401	7,623	7,852	Period Coverage
Summer		24,400	25,132	25,886	26,663	27,463	-
Total Compensation		**3,134,851**	**3,284,963**	**3,460,260**	**3,643,118**	**3,815,866**	

Employer Benefits & Tax Assumptions

		Year 1	Year 2	Year 3	Year 4	Year 5	
		2026-27	2027-28	2028-29	2029-30	2030-31	
	Base Assumption						**Assumption Notes**
Social Security	6.20%	$194,361	$203,668	$214,536	$225,873	$236,584	Standard Social Security rate utilized
Medicare	1.45%	$45,455	$47,632	$50,174	$52,825	$55,330	Standard Medicare rate utilized
State Unemployment	0.13%	$3,988	$4,178	$4,401	$4,634	$4,854	Standard State Unemployment rate utilized
Disability/Life Insurance	0.00309%	$97	$102	$107	$113	$118	Standard Disability/Life Insurance rate utilized
Workers Compensation Insurance	0.90%	$28,214	$29,565	$31,142	$32,788	$34,343	Utilizing the effective rate in current financials
Other Fringe Benefits	0.00%	$0	$0	$0	$0	$0	N/A
	Health Insurance Annual Increase	2.00%	2.00%	2.00%	2.00%	2.00%	
	Cumultative Increase	102.00%	104.04%	106.12%	108.24%	110.41%	
Medical Insurance	$10,096	$452,186	$471,734	$494,561	$518,113	$539,622	Utilizing current average expense with a yearly escalation.
Dental Insurance	$0	$0	$0	$0	$0	$0	Included with Medical Insurance above
Vision Insurance	$0	$0	$0	$0	$0	$0	Included with Medical Insurance above
TCRS Certified Legacy/Hybrid	6.08%	$149,375	$155,612	$163,244	$171,194	$179,473	Maintaining current average TCRS Legacy Rate/ Hybrid rate for all future periods.

TCRS Classified Legacy	0.00%	$0	$0	$0	$0	$0	N/A
TCRS Classified Hybrid	0.00%	$0	$0	$0	$0	$0	N/A
Other Classified Retirement	0.00%	$0	$0	$0	$0	$0	N/A
Other Retirement	0.00%	$0	$0	$0	$0	$0	N/A

Hillcrest High School
New Charter School Application Budget Template
Year 2 Through 5 Budget

Revenue Assumptions

	Year 1	Year 2	Year 3	Year 4	Year 5
	2026-27	2027-28	2028-29	2029-30	2030-31
Annual Revenue Increase	3.00%	3.00%	3.00%	3.00%	3.00%
Cumultative Increase	100.00%	103.00%	106.09%	109.27%	112.55%

	Assumption							Assumption Notes
State Revenues								
TISA (Steps 1 through 3)	$13,176	6,536,327	$6,892,892	$7,268,511	$7,646,106	$7,992,675		Assuming a 3% increase in Steps 1 through 3 TISA funding
TISA Outcomes	$3	1,517	$1,600	$1,687	$1,775	$1,855		Assuming 3% increase in outcomes funding
0	$0	-	$0	$0	$0	$0		N/A
0	$0	-	$0	$0	$0	$0		N/A
0	$0	-	$0	$0	$0	$0		N/A
0	$0	-	$0	$0	$0	$0		N/A
	$0	-	$0	$0	$0	$0		
		-	$0	$0	$0	$0		
Federal Revenues								
Title I	$1,873	929,380	$980,079	$1,009,482	$1,039,766	$1,070,959		Assuming 3% and following student growth trend
Title II	$114	56,799	$59,898	$61,695	$63,546	$65,452		Assuming 3% and following student growth trend
Title III	$9	4,365	$4,603	$4,741	$4,883	$5,030		Assuming 3% and following student growth trend
SSIG	$203	100,521	$106,005	$109,185	$112,460	$115,834		Assuming 3% and following student growth trend
Title IV - 21st Century	$307	152,277	$160,584	$165,402	$170,364	$175,475		Assuming a 3% increase in 21st Century
E-Rate	$624	27,381	$28,202	$29,048	$29,920	$30,817		Same growth assumptions as related expenses (3% increase)
Innovative School Model		-	$0	$0	$0	$0		Allocation per GD's ISM grant spending plan
IDEA	$638	316,497	$333,762	$343,775	$354,088	$364,711		Assuming a 3% increase in IDEA funding (maintaining WDL's IDEA assumptions since it has higher SPED population than Bluff City)
ESSER 3.0	$0	-	$0	$0	$0	$0		ESSER funds to be fully exhausted in FY24
Turnaround Action Grant	$442	219,056	$231,006	$237,936	$245,074	$252,426		Assuming 3% and following student growth trend
School Activity Revenues								
School Site Fundraising and Sales	$120	59,617	$62,869	$66,295	$69,739	$72,900		School Site Fundraising and Sales. Variable annually.
Other	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Fundraising & Philanthropy								
	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Other	$0	-	$0	$0	$0	$0		N/A
Total Revenues		**8,403,737**	**8,861,499**	**9,297,755**	**9,737,720**	**10,148,133**		

Compensation

	Year 1	Year 2	Year 3	Year 4	Year 5	
	2026-27	2027-28	2028-29	2029-30	2030-31	
Administrative Staff						**Assumption Notes**
Principal/School Leader	120,556	124,173	127,898	131,735	135,687	Principal (3% salary increase each year)
Assistant Principal	198,300	204,249	210,377	216,688	223,189	2 Assistant Principals (3% salary increase each year)
Chief of School Operations	33,357	34,357	35,388	36,450	37,543	0.25 Chief of School Operations (3% salary increase each year)
Deans, Directors	-	-	-	-	-	
Other (Specify in Assumptions)	36,233	37,320	38,440	39,593	40,781	0.25 Managing Director of School Operations, 0.25 College and Career Mentor Coordinator (3% salary increase each year)
Total Administrative Compensation	**388,447**	**400,100**	**412,103**	**424,466**	**437,200**	
Instructional Staff						
Teachers	1,034,774	1,083,580	1,134,384	1,187,261	1,242,290	Increase in teacher count with student population growth (3% salary increase each year)
Special Education Teachers	286,551	295,148	323,002	352,262	382,988	Increase in teacher count with student population growth (3% salary increase each year)
Educational Assistants/Aides	129,290	144,266	160,025	176,599	194,023	Increase in teacher assistant count with student population growth (3% salary increase each year)
Elective Teachers	337,555	347,681	358,112	368,855	379,921	Increase in teacher count with student population growth (3% salary increase each year)

Other (Specify in Assumptions)		279,474	287,858	296,494	305,389	314,551	
Total Instructional Compensation		**2,067,644**	**2,158,534**	**2,272,017**	**2,390,366**	**2,513,772**	
Non-Instructional Staff							
Clerical Staff		46,151	47,536	48,962	50,431	51,944	Office Coordinator (3% salary increase each year)
After School		47,713	49,144	50,619	52,137	53,701	After School Staff (3% salary increase each year)
Operations		62,160	64,025	65,946	67,924	69,962	School Operations Manager (3% salary increase each year)
Social Workers/Counseling/Specialists		223,506	246,655	270,992	296,567	305,464	1 Counselor, 0.5 Social Workers, 1 Student Support Specialist (3% salary increase each year)
Other (Specify in Assumptions)		125,375	139,898	155,179	171,251	188,148	2 Campus Aide/Security Guards (3% salary increase each year)
Total Non-Instructional Compensation		504,907	547,259	591,698	638,311	669,219	
Bonus		52,320	53,889	55,506	57,171	58,886	
Stipend		90,158	92,863	95,649	98,518	101,474	
Substitute		6,976	7,185	7,401	7,623	7,852	
Summer		24,400	25,132	25,886	26,663	27,463	
Total Compensation		**3,134,851**	**3,284,963**	**3,460,260**	**3,643,118**	**3,815,866**	

Employer Benefits & Taxes

	Year 1	Year 2	Year 3	Year 4	Year 5	
	2026-27	2027-28	2028-29	2029-30	2030-31	
						Assumption Notes
Social Security	194,361	203,668	214,536	225,873	236,584	Standard Social Security rate utilized
Medicare	45,455	47,632	50,174	52,825	55,330	Standard Medicare rate utilized
State Unemployment	3,988	4,178	4,401	4,634	4,854	Standard State Unemployment rate utilized
Disability/Life Insurance	97	102	107	113	118	Standard Disability/Life Insurance rate utilized
Workers Compensation Insurance	28,214	29,565	31,142	32,788	34,343	Utilizing the effective rate in current financials
Other Fringe Benefits	-	-	-	-	-	N/A
Medical Insurance	452,186	471,734	494,561	518,113	539,622	Utilizing current average expense with a yearly escalation.
Dental Insurance	-	-	-	-	-	Included with Medical Insurance above
Vision Insurance	-	-	-	-	-	Included with Medical Insurance above
TCRS Certified Legacy	149,375	155,612	163,244	171,194	179,473	Maintaining current TCRS Legacy Rate for all future periods. Assuming half of certificated FTEs have TCRS Legacy and the other half the Hybrid plan.
TCRS Certified Hybrid						Maintaining current TCRS Hybrid Rate for all future periods (includes the 401k component of the TCRS Hybrid plan). Assuming half of certificated FTEs have TCRS Legacy and the other half the Hybrid plan.
TCRS Classified Legacy	-	-	-	-	-	N/A
TCRS Classified Hybrid	-	-	-	-	-	N/A
Other Classified Retirement	-	-	-	-	-	N/A
Other Retirement	-	-	-	-	-	N/A
Total Employer Benefits & Taxes	**873,676**	**912,490**	**958,165**	**1,005,539**	**1,050,323**	

Operating Expenses

			Year 1	Year 2	Year 3	Year 4	Year 5	
			2026-27	2027-28	2028-29	2029-30	2030-31	
	Annual Expense Increase		0.00%	3.00%	3.00%	3.00%	3.00%	
	Cumulative Increase		100.00%	103.00%	106.09%	109.27%	112.55%	
Contracted Services								**Assumption Notes**
Professional Development	$193	P	8,485	$8,939	$9,188	$9,436	$9,635	Professional development and coaching services (reduced services due to ESSER grant ending) (i.e. Lavinia, Burn-In Mindset) (3% increase)
Financial Services	$0		-	$0	$0	$0	$0	Financial Services provided as a centralized service of the GDPST Regional and National Office as part of Shared Service Fee
Audit Services	$329	P	14,439	$15,211	$15,634	$16,057	$16,396	Flat annual fee (3% increase)
Legal Fees	$0		-	$0	$0	$0	$0	Legal Services provided as a centralized service of the GDPST Regional and National Office as part of Shared Service Fee
Copier Lease and Usage	$449	P	19,723	$20,778	$21,356	$21,934	$22,397	RICOH Copier and Maintenance expenses (3% increase)
Internet and Phone Service	$1,000	P	43,905	$46,252	$47,539	$48,826	$49,856	Variable annual fee (3% increase)
Travel	$190	P	8,355	$8,801	$9,046	$9,291	$9,487	Variable annual fee based on usage (3% increase)
Payroll Services	$0		-	$0	$0	$0	$0	Payroll Services provided as a centralized service of the GDPST Regional and National Office as part of Shared Service Fee
Health Services	$80	S	39,692	$41,857	$42,852	$43,765	$44,417	Contracted Health Services, including but not limited to, Nursing Services (LifeDoc) (3% increase)
Transportation	$895	S	444,196	$468,428	$479,567	$489,786	$497,074	Busing services including drivers, maintenance, and fuel (Rate x Student + 3% increase)
IT Services	$0		-	$0	$0	$0	$0	IT Services provided as a centralized service of the GDPST Regional and National Office as part of Shared Service Fee
Contracted SPED Services	$219	S	108,396	$114,309	$117,028	$119,521	$121,300	Contracted Special Education services, including but not limited to, OT, PT, Speech, Physiological, IEP, Hearing, and Behavioral Services (Rate x Student + 3% increase)
Insurance	$0		83,610	$86,118	$88,702	$91,363	$94,103	Variable annual fee (3% increase)
Postal Charges	$0		1,691	$1,742	$1,794	$1,848	$1,904	Postal and Mailings costs (3% increase)
Security Services	$305	S	151,277	$159,529	$163,323	$166,804	$169,286	Contracted campus security guards (Rate x Student + 3% increase)
Substitute Services	$277	S	137,358	$144,851	$148,296	$151,456	$153,709	Contracted teacher substitutes for teachers on leave or absent. (Rate x Student + 3% increase)
Professional Services	$84	S	41,692	$43,967	$45,012	$45,971	$46,655	Professional services (Code Crew, Afterschool program, CTE) (3% increase)
Supplies & Materials								

Textbooks and Instructional Supplies	$62	S	30,770	$32,449	$33,220	$33,928	$34,433	Curricular materials including, but not limited to, texts, curriculum, and testing supplies (Rate x Student + 3% increase)
Education Software	$238	S	118,124	$124,568	$127,530	$130,248	$132,186	Student utilized education software (e.g. iReady, Kendall Hunt) (Rate x Student + 3% increase)
Student Supplies	$55	S	27,043	$28,518	$29,196	$29,818	$30,262	Student and faculty utilized supplies including, but not limited to school supplies and afterschool supplies (Rate x Student + 3% increase)
Faculty Supplies	$214	P	9,415	$9,918	$10,194	$10,470	$10,691	N/A
Student Activities	$165	S	81,834	$86,298	$88,350	$90,233	$91,575	Field trips, banquets, and other events (3% increase)
Testing & Evaluation	$29	S	14,432	$15,220	$15,582	$15,914	$16,150	N/A
Student Laptops	$0	S	-	$0	$0	$0	$0	Student Chromebook replacements (reduced in accordance with ISM budget) (3% increase)
Faculty Laptops	$979	P	42,966	$45,263	$46,523	$47,783	$48,791	Staff Laptop replacements (Rate x Personnel + 3% increase)
Office Supplies	$302	P	13,251	$13,960	$14,348	$14,737	$15,047	Office Supplies (Rate x Personnel + 3% increase)
Printing Paper	$332	P	14,597	$15,377	$15,805	$16,233	$16,575	Printing Paper (Rate x Personnel + 3% increase)
Marketing Materials	$18	S	8,825	$9,307	$9,528	$9,731	$9,876	Promotional products and materials including apparel, banners, pens, backpacks, brochures (reduced in accordance with ISM budget) (3% increase)
Student Uniforms	$46	S	22,680	$23,917	$24,485	$25,007	$25,379	Student Uniforms (Rate x Student + 3% increase)
Non-Educational Software	$1,576	P	69,222	$72,923	$74,953	$76,982	$78,606	Variable annual fee. Includes, but is not limited to, staff, student, and system software and licenses (reduced in accordance with ISM budget) (3% increase)
Dues and Fees	$0		-	$0	$0	$0	$0	N/A
Health Supplies	$0		-	$0	$0	$0	$0	N/A
Facility Related Expenses								
Rent	$0		594,906	$612,753	$631,135	$650,069	$669,571	Placeholder rent estimate for Kirby Middle School (3% increase)
Utilities	$0		163,894	$168,810	$173,875	$179,091	$184,464	Variable annual fee (MLGW) (3% increase)
Custodial	$0		250,193	$257,699	$265,430	$273,393	$281,594	Flat annual fee (3% increase)
Waste	$0		11,653	$12,003	$12,363	$12,734	$13,116	Variable annual fee (Waste Management) (3% increase)
Faculty Furniture / Equipment	$0		-	$0	$0	$5,000	$5,000	Assuming some replacement in future periods
Student Furniture / Equipment	$43		21,327	$21,967	$21,967	$20,000	$20,000	Assuming some replacement in future periods
Internet/Network Equipment	$0		-	$0	$0	$0	$0	N/A
Other Equipment	$0		6,722	$6,924	$7,132	$7,346	$7,566	Variable annual fee (3% increase)
Maintenance/Repairs	$0		175,736	$181,008	$186,438	$192,031	$197,792	Variable annual fee. Includes, but is not limited to, electrical, plumbing, HVAC
Tenant Improvements	$0		-	$0	$0	$0	$100,000	No major tenant improvements (was funded by Charter Facilities grants), assuming improvements in FY31
Depreciation	$0		215,100	$215,100	$215,100	$215,100	$215,100	Variable annual fee. Includes, but is not limited to, electrical, plumbing, HVAC, groundskeeping, general carpentry, and supplies
Other	$0		-	$0	$0	$0	$0	N/A
Other	$0		-	$0	$0	$0	$0	N/A
Other	$0		-	$0	$0	$0	$0	N/A
Other	$0		-	$0	$0	$0	$0	N/A
Other Charges								
	$0		-	$0	$0	$0	$0	Variable annual fee (3% increase)
	$0		-	$0	$0	$0	$0	Variable annual fee (3% increase)
	$0		-	$0	$0	$0	$0	Variable annual fee (3% increase)
Authorizer Fee	$0		196,135	$206,835	$218,106	$229,436	$239,836	3% ASD Authorizer Fee
Shared Service Fee	$0		1,136,875	$1,190,208	$1,250,401	$1,311,052	$1,367,379	14.5% percent of revenue; funds Centralized Services
Debt Service								
Debt Service	$0							
Other	$0		-	-	-	-	-	N/A
Other	$0		-	-	-	-	-	N/A
Other	$0		-	-	-	-	-	N/A
Other	$0		-	-	-	-	-	N/A
Total Operating Expenses			**4,328,519**	**4,511,803**	**4,660,996**	**4,812,395**	**5,047,210**	
Total Expenses			**8,337,046**	**8,709,256**	**9,079,421**	**9,461,053**	**9,913,399**	

Hillcrest High School
New Charter School Application Budget Template
Year 0 & Years 1 through 5 Summary

Revenue Assumptions

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
State Revenues	6,218,321	6,537,844	6,894,492	7,270,198	7,647,881	7,994,530
Federal Revenues	2,149,940	1,806,276	1,904,138	1,961,263	2,020,100	2,080,703
School Activity Revenues	28,351	59,617	62,869	66,295	69,739	72,900
Fundraising & Philanthropy	-	-	-	-	-	-
Total Revenues	8,396,612	8,403,737	8,861,499	9,297,755	9,737,720	10,148,133
Staffing	3,059,645	3,134,851	3,284,963	3,460,260	3,643,118	3,815,866
Employer Benefits & Taxes	876,746	873,676	912,490	958,165	1,005,539	1,050,323
Contracted Services	1,164,514	1,102,819	1,160,781	1,189,336	1,216,060	1,236,220
Supplies & Materials	484,798	453,159	477,716	489,714	501,084	509,572
Facility-Related Expenses	932,815	1,439,530	1,476,263	1,513,439	1,554,763	1,694,203
Other Charges	1,404,058	1,333,011	1,397,043	1,468,507	1,540,488	1,607,215
Debt Service	1,703	-	-	-	-	-
Total Expenses	7,924,280	8,337,046	8,709,256	9,079,421	9,461,053	9,913,399
Net Income	472,332	66,691	152,244	218,334	276,667	234,734

Attachment Y: Budget Narrative

Attachment Y – Budget Narrative

As Attachment Y, present a budget narrative including detailed descriptions of budget assumptions, and revenue and expenditure projections, reflecting proposed growth over time. In this section include:

a. **How the budget will effectively ensure the school model can be implemented fully and how it supports your theory of action concerning student achievement;**

IOTA Community Schools ("IOTA") and Hillcrest High School go through an in depth budgeting process in the Spring and then update the budget based on new data (i.e. updated revenue estimates from LEA and state, enrollment at the start of the school year, and updated staffing based on hiring efforts throughout the Spring and Summer) during late Summer/early Fall. This in depth budgeting process involves every Home Office department and school leadership to ensure that all input is received and all student needs and achievement goals for the following fiscal year have been addressed and accounted for in the budget. The school budgets are also refined throughout the academic year as additional resources may be needed to support our students and school goals. This model has proven successful for IOTA throughout the past eight and a half years of operating Hillcrest High School.

b. **An explanation of student enrollment and TISA projections;**

Hillcrest's yearly ADM has grown at a Compound Annual Growth Rate ("CAGR") of 4.0% over the past four years and is expected to grow to 486 students in FY26. Yearly ADM is expected to increase by at least 10 students over the next five years as school leadership continues to add double digit increases to the incoming classes and reducing attrition of cohorts as they progress through high school .

TISA funding for Hillcrest has been estimated to grow at 3%, which is conservative compared to the growth between FY24 and FY25, and does not include the upside in rate due to the large expected increase in CTE related TISA funding. The average funding rate for Year 1 for Hillcrest for Steps 1 through 3 is expected to be $13,176 based on an enrollment target of 496 students. This funding rate is expected to grow by 3% each year for the projection period and total TISA revenue is expected to grow with ADM growth. In addition, TISA outcomes funding is based on FY24 actual outcomes bonus received divided by FY24 projected enrollment expected to grow by 3% each year.

c. **An explanation of any additional funding sources, including grants, state, federal, and local per- pupil eligibility, other government resources, private fundraising, eRate, student fees, donations, etc.;**

In addition to TISA, Hillcrest has the following funding sources:

- Title 1, Title 2, Title 3, State SIG, Turnaround Action Grant, IDEA, E-Rate, 21st Century, and School Site Fundraising: Assuming a 3% increase in the per student funding rate as well as revenue growth in line with ADM growth
- Innovative Schools Model: Yearly allocation consistent with IOTA's current spending plan for the grant. The ISM grant is a 4 year grant through FY26.
- The Public School Security Grant as well as other potential grant opportunities that IOTA is currently working on are not included in this budget.

d. **If the budget includes fundraising or philanthropic revenue, provide detailed assumptions for how the revenue amounts were determined, and whether the funds have been awarded or are estimates.**

School site fundraising is very minimal and is specific to any small efforts made directly at the

school and the amount included is in line with historical amounts that have been received on a yearly basis. In addition, there is fundraising being done by IOTA's development team from potential donors and grantors that is not included in this analysis. IOTA is very optimistic in receiving significant development team led fundraising as some opportunities such as the TVA Grant, Memphis City Council Grant, and SWIFT Grant have been received by IOTA in the FY25 fiscal year but are not included in the projected budget.

e. **Provide an explanation of all anticipated expenditures including those identified in Subpart III.I.d**

Staffing is expected to remain stable with some growth in teaching and support staff to keep student to teacher ratios consistent with an expected increase in enrollment over time. Salaries as well as bonuses, stipends and benefits are expected to increase 3% throughout the projection period. Most other expense categories are expected to increase by 3% along with growth in alignment with student and staffing growth. Additional detail is provided in the financial model for each individual expense type. Some expenses are expected to taper off or drop off completely with the completion of some grant funds including Innovative Schools Model (costs generally larger during the implementation of the CTE programs and will decrease over time).

f. **Describe the systems, processes, and policies the school uses to manage accounting, purchasing, payroll, and audits. Include any draft policies on financial controls;**

IOTA Community Schools utilizes Sage Intacct as its ERP system in order to do all accounting functions and maintain records and transaction level details. In addition, IOTA utilizes ADP for payroll services and Bill.com for Accounts Payable services. In addition, IOTA maintains and regularly updates its Policies and Procedures to align with changing state requirements and best practices. Please see the Policies and Procedures file at the end of this attachment for additional detail.

g. **Describe how the school provides an independent annual audit of school-level operations and complies with other federal or state accounting and/or reporting requirements;**

Each year, IOTA contracts with a third party to perform an annual audit of the region and school financials. IOTA currently works with Eide Bailly to perform its annual audits and has been utilizing this firm for audits for the last decade. Please see the last two years of audits in Attachment HH for additional detail.

h. **Provide the different roles and responsibilities of the school's administration and governing board for school finances;**

Many IOTA personnel take ownership in the budget/school financials. At the school level the principal is responsible for ensuring the proper staffing, services, and materials are provided to their students by ensuring everything is accounted for in their school budget. In addition, the assistant principal plays a key role in developing school improvement plans and therefore ensuring that grant funds align to the goals being achieved in the improvement plans. The School Operation Managers also take ownership in various parts of the budgets/financials including ensuring that school facilities are safe and maintained and that repairs are properly budgeted for and forecasted for since these types of expenses require some of the

most oversight given their difficulty in predicting. In addition, School Operation Managers make sure that substitute teachers and security officers hours follow the respective budgets and that any changes are communicated to the Managing Director of Finance.

At the Home Office the Managing Director of Finance is responsible for making sure that each department understands their budget and ensures that actuals follow the budget as well as making sure that forecasts are developed to provide leadership and the board of directors with the most accurate expectation for year end results. Various other network level employees also take ownership in parts of the financials: The Chief of Academics ensures that the teaching staff, coaching staff, and curricular material align to the goals of the school and are properly budgeted for. The Chief of School Operations and Managing Director of Operations work with school leaders and the Managing Director of Finance to align on enrollment expectations throughout the year by utilizing prior year data as well as qualitative factors in the given year. Enrollment forecasts are a very important part of the financials and therefore closely monitored to ensure the most accurate forecasts throughout the year. The Chief Financial Officer oversees the budget and financials along with the Managing Director of Finance to ensure all goals for the region are properly budgeted for and that the region maintains a healthy financial outlook as well as seek opportunities for additional ways to provide students with resources with the help of all stakeholders including Development, Operations, and other Home Office staff.

The board of director oversees all budgets and forecasts and approves all budgets and forecasts throughout the fiscal year. In addition, one board member is appointed to the budget committee.

i. **If the school outsources any financial management areas such as payroll, benefits, audits, fundraising, accounting, etc., include how oversight is provided to those contractors;**

IOTA outsources payroll functions to a contractor that has worked with IOTA for many years and is closely monitored by the controller as the controller reviews all payroll data from ADP and import the data into Sage Intacct. In addition, finance functions are also partially outsourced to a contractor that has worked with IOTA for many years and works very closely with the CFO and IOTAs accounting team. IOTA leadership and board of directors work closely with these contractors to ensure that the highest quality of service is provided.

j. **The level of financial expertise of the school's internal and external team members;**

IOTA employs finance & accounting professionals with many years of experience in both the non-profit and corporate sectors. In addition, F&A leadership have been with IOTA for over a decade and been involved in all aspects of IOTA's financial success (Hillcrest meets all financial covenants through the school performance framework provided by the ASD and the region has a very strong cash position and always has a positive budget).

k. **Any contingency plans to meet financial needs if anticipated revenues are not received or are lower than expected;**

The school/network apply various methods to ensuring that financial needs are met each year. The most important factor in ensuring that revenue expectations are met is having scenarios for enrollment and data to support enrollment expectations throughout the year. During each forecast, enrollment is reassessed and if it is determined that the current expectation has downward pressure then depending on the time of year, different cuts can be made to the budget. For example, if lower revenue is

anticipated early in the academic year, the reasoning most likely involves a drop in enrollment or enrollment expectations and therefore staffing levels can be realigned to new enrollment expectations by removing open/unfilled vacant positions that were initially budgeted for. If unexpected revenue drops occur later in the year, the school usually has some areas in the budget where discretionary spending can be reduced. However, most of the time conservative budgeting allows for some decreases in revenue expectations without having to change anything in the budget. In any case, the same level of service to students remains. In addition, there is typically a few revenue opportunities that are very likely to be received in a given year but are excluded from budgets until IOTA receives a formal award letter.

l. **An explanation and evidence of sources and financing terms if the contingency plan includes loans, commitments from an outside donor, or alternative funding source; and**

Hillcrest High School currently has a loan from the Charter School Growth Fund for $73,010 that matures in August 2025. The loan will be fully paid off and not refinanced.

m. **How one or more high-needs students with disabilities might affect the budget and how you intend to meet student needs that might be more than anticipated.**

IOTA ensures a budget with enough staffing and resources for high-needs students with disabilities so adding one or a few additional students with disabilities will not impact the budget since the expectation is to be able to accommodate for an increase. In some cases, some additional resources not budgeted for may be needed and in those cases, IOTA would need to increase its expenses. IOTA ensures it maintains a healthy net income and cash reserves in order to be able to cover unexpected costs.

Attachment Z: Portfolio and Performance Template

Sponsor Name

School Name	School Status	Year Opened	Year Closed	City	State / Territory	Grades Served
Bluff City High School	Currently Operating	2017		Memphis	TN	9-12
Hillcrest High School	Currently Operating	2016		Memphis	TN	9-12
Kirby Middle School	Currently Operating	2016		Memphis	TN	6-8
Wooddale Middle School	Currently Operating	2015		Memphis	TN	6-8

Sponsor Name			
School Name	Total Enrollment	2018-19	2019-20
Bluff City High School	344		n/a
Hillcrest High School	444	Priority & Comprehensive Support and Improvement	n/a
Kirby Middle School	367	Priority & Comprehensive Support and Improvement	n/a
Wooddale Middle School	558	Priority & Comprehensive Support and Improvement	n/a

Sponsor Name	Statewide Designations *(Priority or Reward Designations)* for Last 5 Years	
School Name	2020-21	2021-22
Bluff City High School		
Hillcrest High School	Priority & Comprehensive Support and Improvement	Priority & Comprehensive Support and Improvement
Kirby Middle School	Priority & Comprehensive Support and Improvement	Priority & Comprehensive Support and Improvement
Wooddale Middle School	Priority & Comprehensive Support and Improvement	Priority & Comprehensive Support and Improvement

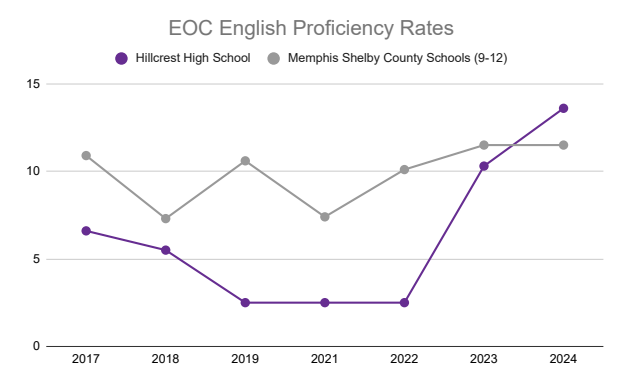
Sponsor Name		Graduation & Promotion Rates		Demographics and Socioeconomics							
School Name	2022-23	Graduation Rate	Promotion Rate	% African American	% Asian	% Hispanic	% White	% Other Race/ Ethnicity	% FRPL	% SPED	% ELL
Bluff City High School		75.7%	100.0%	76.5%	0.3%	21.8%	1.5%	0.0%	100.0%	10.5%	20.3%
Hillcrest High School	Priority & C	68.4%	99.8%	94.8%	0.2%	4.3%	0.0%	0.6%	90.5%	11.9%	8.1%
Kirby Middle School	Priority & C	n/a	99.5%	82.6%	0.3%	15.5%	1.6%	0.0%	91.1%	10.6%	15.0%
Wooddale Middle School	Priority & C	n/a	99.1%	57.3%	0.5%	39.6%	1.4%	0.5%	89.2%	10.4%	39.8%

Sponsor Name	School Contact Info		
School Name	Contact Name	Contact Title	Contact Email
Bluff City High School	Chad Everett	Principal	chad.everett@greendot.org
Hillcrest High School	Toriano Green	Principal	toriano.green@iotaschools.org
Kirby Middle School	James Johnson	Principal	james.johnson2@greendot.org
Wooddale Middle School	Teddrick Estes	Principal	teddrick.estes@greendot.org

Sponsor Name		Autho	
School Name	Contact Phone	Authorizing Organization	Contact Name
Bluff City High School	901-730-8157	Tennessee Public Charter School Commissi	Tess Stovall
Hillcrest High School	901-730-4098	Achievement School District	Bren Elliott
Kirby Middle School	901-730-8169	Achievement School District	Bren Elliott
Wooddale Middle School	901-730-4086	Achievement School District	Bren Elliott

Sponsor Name	orizer Contact Information		
School Name	Contact Title	Contact Email	Contact Phone
Bluff City High School	Executive Director	tess.stovall@tn.gov	615-532-6245
Hillcrest High School	State Turnaround Superintender	bren.elliott@tn.gov	615-741-9837
Kirby Middle School	State Turnaround Superintender	bren.elliott@tn.gov	615-741-9837
Wooddale Middle School	State Turnaround Superintender	bren.elliott@tn.gov	615-741-9837

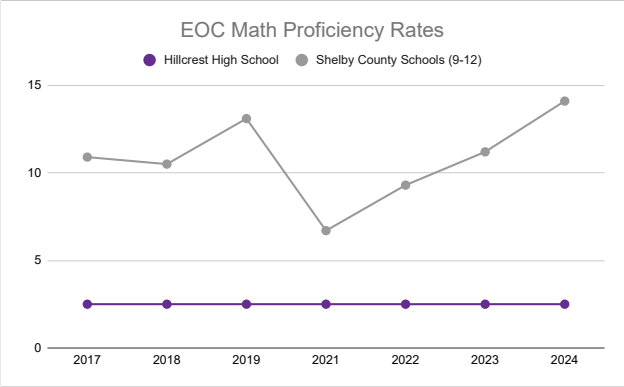
Attachment AA: Performance Reports



EOC ELA

Percent of students scoring On Track/Mastered

		2017	2018	2019	2021	2022	2023	2024
IOTA	Hillcrest High School	6.6	5.5	<5%	<5%	<5%	10.3	13.6
Neighborhood Schools	City University School of Independence	14.3	<5%	--	28.6	--	--	23.1
	City University School of Liberal Arts	12.6	11.5	18.5	9.6	25.5	22.7	21.4
	Freedom Preparatory Academy Flagship	31.9	22.1	20.35	6.8	21.5	20.9	32.2
	Mitchell High School	5.7	8.4	9.65	<5%	8.5	15.2	16.5
	Westwood High School	7.6	5.8	<5%	6.5	10.1	12.5	19.0
	Whitehaven High School	21.1	19.2	24.25	6.2	27.4	27.6	27.2
Memphis Shelby County Schools (9-12)		10.9	7.3	10.6	7.4	10.1	11.5	11.5



EOC Math

Percent of students scoring On Track/Mastered

		2017	2018	2019	2021	2022	2023	2024
IOTA	Hillcrest High School	<5%	<5%	<5%	<5%	<5%	<5%	<5%
Neighborhood Schools	City University School of Independence	<5%	<5%	--	<5%	<5%	--	<5%
	City University School of Liberal Arts	<5%	<5%	14.9	<5%	<5%	<5%	5.4
	Freedom Preparatory Academy Flagship	23.6	23.1	17.5	<5%	6.6	6.9	11.1
	Mitchell High School	<5%	5.6	<5%	<5%	<5%	<5%	7.9
	Westwood High School	<5%	<5%	<5%	<5%	<5%	<5%	<5%
	Whitehaven High School	9.1	8.5	18.9	<5%	13.8	33.4	49.9
Shelby County Schools (9-12)		10.9	10.5	13.1	6.7	9.3	11.2	14.1

iReady Math Performance - Hillcrest

		9th Grade		10th Grade		11th Grade		12th Grade	
Year	Window	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level
2020-2021	Fall	5.13	11.1%	5.69	0.0%	4.78	0.0%	5.88	2.0%
	Winter	5.67	18.8%	6.21	7.1%	6.15	5.9%	6.77	1.6%
	Spring	5.46	19.0%	5.18	3.6%	5.81	5.1%	6.75	1.8%
2021-2022	Fall	4.68	5.7%	5.37	1.8%	5.51	3.6%	5.22	3.2%
	Winter	4.76	14.0%	5.38	0.0%	6.03	1.3%	5.04	2.5%
	Spring	5.11	16.2%	5.60	3.8%	6.53	14.7%	6.13	9.7%
2022-2023	Fall	4.63	5.7%	4.86	3.1%	5.44	2.4%	5.70	7.5%
	Winter	4.67	8.6%	5.03	4.3%	5.50	5.0%	6.06	11.4%
	Spring	5.18	23.3%	4.89	9.1%	5.61	5.3%	5.40	5.7%
2023-2024	Fall	5.13	11.7%	5.60	9.2%	5.62	1.9%	6.08	5.1%
	Winter	4.96	8.7%	5.53	2.5%	6.12	9.5%	6.82	13.1%
	Spring	5.58	21.6%	6.34	13.3%	7.26	28.1%	8.59	30.1%
2024-2025	Fall	4.94	23.8%	6.10	32.7%	6.67	20.4%	6.43	22.5%

iReady Reading Performance - Hillcrest

		9th Grade		10th Grade		11th Grade		12th Grade	
Year	Window	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level	Average Grade Level Placement	Percent on Grade Level
2020-2021	Fall	4.38	3.8%	4.99	2.5%	5.64	2.7%	6.45	10.8%
	Winter	4.97	5.7%	5.67	13.0%	6.49	8.0%	7.33	11.6%
	Spring	4.93	14.9%	5.64	11.4%	6.19	9.3%	8.19	28.8%
2021-2022	Fall	4.90	8.0%	5.03	4.5%	5.66	14.1%	6.53	10.3%
	Winter	4.73	10.0%	5.08	10.2%	6.16	13.8%	5.94	8.6%
	Spring	4.95	10.3%	5.48	16.1%	6.91	21.5%	6.89	16.0%
2022-2023	Fall	4.77	4.8%	4.88	9.4%	5.88	8.4%	6.32	21.2%
	Winter	5.01	7.6%	5.22	5.9%	5.74	4.8%	5.96	10.3%
	Spring	5.10	11.4%	4.70	5.4%	6.50	7.5%	5.15	10.3%
2023-2024	Fall	5.10	10.4%	5.61	7.6%	5.50	6.7%	6.63	7.7%
	Winter	5.34	14.4%	5.97	10.2%	6.39	10.5%	6.88	10.8%
	Spring	5.66	21.6%	6.67	11.9%	7.04	21.8%	8.91	25.7%
2024-2025	Fall	5.08	14.8%	5.69	17.5%	6.02	8.7%	6.48	12.2%

Attachment BB: Evaluation Reports

Attachment BB – Evaluation Reports

Hillcrest High School does not have evaluation reports. Please see Attachments AA and DD for performance reports and annual reports.

Attachment DD: Annual Reports



School Information

Address: Bluff City High School
Phone: (901) 730-8157
Fax: (901) 708-8878
Email: shunskis.hamilton@iotaschools.org
Principal: Shun Hamilton

Report Preparer Information

Name: Jocquell Rodgers
Title: Executive Director
Phone: (901) 730-8157
Email: jocquell.rodgers@iotaschools.org

Date of Report: October 1, 2024

SECTION II: INTRODUCTION TO THE SCHOOL

Name of School	Bluff City High School School ID: 8005		
Authorizer	Tennessee State Board of Education	**School Hours**	8:00 a.m. - 3:25 p.m.
Year Opened	2017-2018	**Next Renewal Year**	2027 - 2028
Current Enrollment	520	**Max Enrollment per Charter Agreement**	N/A
Current Grade Span Served	9-12	**Grade Span Approved in Charter**	9-12
# Instructional Days per School Year	180	**Current # of Students on Waitlist**	N/A
Mission Statement	IOTA Community Schools is creating access to comprehensive opportunities as we embrace each student and prepare them for life through innovative and transformative academics while building sustainable pathways to economic growth. Note: Effective July 1, 2024, Green Dot Public Schools Tennessee transitioned to IOTA Community Schools.		

SECTION III: SCHOOL PROGRESS REPORT: ACADEMIC PERFORMANCE

Overview

IOTA Community Schools is a small local public school district working to improve public education in Memphis for students in high poverty communities, and to ensure that all students graduate high school with the skills necessary to succeed in college, leadership, and life.

Bluff City High School ("Bluff City")—opened in fall 2017 as a new, start-up charter high school authorized by the Tennessee State Commission for Education. This school opened to further one of IOTA's core strategies: to give all parents the option of sending their children to a high-quality local school. IOTA strategically opened Bluff City near our two middle schools to ensure that the significant academic progress students are achieving in middle school can continue through high school. Providing a consistent, seven-year pathway to success is vital for students already several grade levels behind when they enter the sixth grade.

In the 2023-24 school year, the school served 9th -12th graders with 9.3% classified as English Language Learners. In addition, the school served 11.7% Students with Disabilities.

The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a

college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis, has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.

We are focused on building a high-quality school that graduates all students with the academic and practical skills essential for success, and measures progress towards this goal with the following annually measured objectives:

Progress Made During The Prior School Year Toward the Academic Goals

IOTA believes growth is the best indicator of the progress of our students, given incoming student performance levels. Although we constantly strive to achieve college-readiness for all of our students, IOTA's results must be viewed in the context of our early signs of rapid academic growth. We examine academic achievement and college readiness through three pathways: 1) Percent of students performing "on track" or "mastered" on state assessments and 2) Academic growth on internal assessment data (iReady reading and math scores).

Student Achievement on State Assessments

The school uses the Tennessee Comprehensive Assessment Program (TCAP) and TN Ready to measure students' progress towards proficiency. Additionally, the school tracks towards state- determined AMO targets, which expect schools to decrease by half the percent of students not meeting the standard over the course of eight years. The school took the TN Ready in the Spring of 2023 and exceeded the 95% participation rate.

Academic Growth on internal assessment data

The school established a goal to increase the percentage of students performing on or above grade level (Tier I) by 15%, according to internal iReady reading and math assessments. This goal is to ensure that the school is dramatically growing students in their skills, specifically focusing on math and literacy. The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students that tested in both fall and spring windows, every grade level increased the size of Tier I. In addition, the school strives to have 50% of students meet their iReady stretch goal.

Despite the challenges impacting our students and families, student attendance and school climate remained positive. The average daily attendance rate of 85.3% demonstrated gains. We will continue to support our students to ensure attendance rates keep rising.

The school anticipates continued academic growth with further use of its rigorous, standards-aligned curriculum and its implementation of instruction anchored in the Tennessee Academic Standards. English instruction is driven by an externally-developed curriculum (CommonLit 360) that utilizes grade-level text based instruction coupled with research-driven strategies to support all learners in developing the skills and content knowledge required to demonstrate success on TN Academic Standards for English.

For the 2023-2024 school year, we used Cengage Big Ideas Math to provide quality curriculum and instruction to students. Teachers provide students with ample opportunities to practice and grapple with grade-level problems. In addition, they support learners who come with large gaps in skill and content knowledge and adjust their instruction based on student data.

ACT and College Readiness

Given our mission, we believe that ACT composite scores and acceptance rates are important indicators of college readiness. The school has set a goal that the ACT Composite scores would increase by 0.5 each year. Students were able to take the ACT in Spring of 2024.

IOTA believes that consistent, rigorous, grade-level instruction has led to historic success in these areas, and will do so again in the future. By making the shift to an externally-developed curriculum that is aligned to the demands of the TN Academic Standards, students are able to gain high-quality instruction that

better prepares them for the demands of rigor on the ACT exam. Additionally, the school has been able to secure resources for explicit instruction in ACT preparation to help students familiarize themselves and engage in repeated practice of common question types. Part of our senior Advisory program focuses on ensuring that students apply to either 2- or 4-year colleges. Teachers and guidance counselors support students in the application process. The school also extends opportunities for all students to experience college field trips to increase their exposure to higher education.

Academic Areas of Concern

IOTA acknowledges areas of concern at the school. The lack of students performing "on-track" or "mastered" on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming students enter our school multiple years behind grade level. The school has closely monitored student academic progress since opening, and we continue to build effective systems to address student gaps in skill or content. The governing board is addressing these deficiencies by:

Providing additional school administrator support and skill building. Leveraging monthly administrator collaboration and training will be critical to see that investment translate into effective instruction and student growth. Practical tools (targeted teacher coaching, intentional and frequent assessment analysis, and close monitoring of student growth) will help administrators focus on improving student proficiency rates.

Enrolling students in the appropriate intervention classes and focusing on developing critical foundational skills in literacy and math. The school will use diagnostic data from Fall 2024 to place and enroll students in the correct pathways to ensure they receive access to fill critical gaps in literacy content and skill. This will help bring students closer to receiving access to grade level instruction.

Continuing to implement a high-quality, standards-aligned curriculum in English Language Arts, Math, and Social Studies. Math is now using enVision Math, which is a research-based curriculum that is more aligned to TN Academic Standards. It is also more accessible for SPED, EL and students with severe gaps in skills. In Algebra I, Geometry, and Algebra II, all students will be double-blocked into a Math support class, using enVision AGA curriculum and SuccessMaker, closely aligned to concurrent instruction in their core Math course (pacing, content, etc.). English Language Arts classes use the Pearson myPerspectives curriculum. Social Studies classes (US History) will be using SAVVAS to support more intentional connections between rigorous primary texts and grade-level writing and analysis. This will support student learning in both content and access to responding to Document Based Questions (DBQs).

High Priority Action Steps

A continued focus on the following four areas will ensure that our school can achieve its mission to prepare all students for success in college, leadership and life.

FOCUS 1: Growing the number of students performing in Tier 1 (at or above grade level) and reducing the number of students performing in Tier 3 (more than 2 years below grade level) in iReady Reading and Math. The school will continue to refine its intervention program during the school day (literacy intervention, math intervention and advisory) as well as grow the number of after school offerings to support student learning.

FOCUS 2: Improve attendance by focusing on reducing chronic absenteeism rates and improving overall attendance rates. The school understands that students need to be in school every day to learn the skills necessary for success in college. The school will provide positive incentives to encourage students to attend daily and arrive on time to school. Additionally, the school will close monitor individual student attendance and provide support where needed to reduce chronic absenteeism.

FOCUS 3: Increase enrollment at the school. The school will continue to tailor its student recruitment efforts and student enrollment processes to attract all students. Specific outreach activities will include: extensive grassroots marketing; simple and easy to understand forms and brochures, and removal of any language/messaging that may traditionally deter underserved student populations.

FOCUS 4: Increase college readiness and improve college readiness. The school Offers a four-year advisory program focused on college and career readiness. It is also critical that students participate in ACT preparatory coursework so they are prepared for the test junior year.

SECTION IV: SCHOOL PROGRESS REPORT: OPERATIONS PERFORMANCE

Operational Goals
The main focus of the 2023-24 school year was to provide safe, supportive environments for each of our students and staff members–including campus safety, transportation, and sustainable enrollment.

Progress Towards Goals
During SY23-24, IOTA's operations team was able to review and refine transportation routes to ensure all families inside the determined service area were provided with transportation. There was a reduction in Chronic Absenteeism across all schools within the network.

Leadership Changes
Governing Board: In the 2023-24 school year, there were a couple of changes to the Governing Board.

1. Matt Thiry's exited the Board of Directors in June 2024.

School Leadership: In the 2023-24 school year, the school had the following change to leadership:
Denai Greene served as Principal of Wooddale Middle School during SY23-24.

Charter Authorizer Operational Concerns
Fairley High School, Hillcrest High School, Kirby Middle School, and Wooddale Middle School received notices of concern regarding the provision of service hours for students with disabilities. Additionally, there were concerns noted regarding the timely scheduling and conducting of meetings for students with disabilities.

What steps is the school's board taking to remedy these deficiencies?

- After receiving the notices of concern, the board required a detailed plan for addressing the matter, including the timeline for remedying the noted concerns, parent notification, as well as the steps network leaders would undertake to ensure the circumstances did not arise again.
- Additionally, board members will receive regular, detailed status updates on special-education compliance during SY24-25.

Student Attrition
As of Census Day,the enrollment at the school for the 2023-24 school year was 505 students. The school tracks student entry and exit data via PowerSchool. The school leadership team regularly reviews this data to develop strategies to improve student retention rates. Additionally, the school has a robust parent and student engagement strategy that helps to address student attrition. This strategy is outlined in detail below.

Parent & Community Engagement
It is extremely important to school leadership that we have the support of our parents. The school provides a range of free adult education workshops on issues that parents have identified as important to them. Courses center around career guidance, financial literacy, and health and wellness. Once a year, IOTA holds a two-day job preparedness training. On day one, participants attend workshops on how to formulate and update their resumes and how to prepare for a job interview. Parents also learn best practices for professionally handling the interview process. On day two, the school hosts a job fair that brings together a number of Memphis's largest employers for interview and informational sessions. The school also offers a comprehensive annual financial literacy course to help parents effectively manage their finances and learn money-saving strategies. The school supports parents in completing their own income tax returns via online sites that offer free tax prep instead of paying costly filing fees to an outside agency. Parents also learn how to open free checking and savings accounts so that they can start saving

for their child's college expenses.

To build IOTA's schools as community hubs—centers where parents and students can organize around issues important to them—IOTA is working in conjunction with United Parents and Students to build a culture of civic organizing. Throughout the year, Community Engagement works closely with parents and students from across the IOTA TN network, meeting with them monthly to train them as advocates of IOTA's work to transform public education in Memphis, as well as address issues that need attention in the communities. These parents serve as community liaisons, championing the transformative work of IOTA, while bringing much-needed resources to their neighborhoods.

Finally, the school provides access to health and wellness services to students and their families. IOTA''s official healthcare partners in Memphis—Well Child, LeBonheur Hospital, Life Doc, and Youth Villages—provide extensive services at the school, including nursing services and an annual health fair. For the health fair, representatives will spend the day on campus providing students and parents with immunizations, mental health services, physical fitness classes, blood pressure monitoring, cholesterol checks, and diabetes education classes. Throughout the year, the school offers free dental services on campus provided by Bellevue Baptist Church's mobile dental clinic.

Partner Organizations

Education is a powerful lever for student success in college, leadership and life, yet the communities served by our schools have a pivotal role to play in providing safe neighborhoods where talent and aspiration can blossom. IOTA collaborates with a wide range of community partners–including but not limited to LifeDoc, ShotRX, AGAPE, the MidSouth Food Bank– to deeply invest in the organizations within our local communities and to ensure that our students and families have access to essential services.

Social-Emotional Support

IOTA has full time social workers on staff and partners with non-profit organizations that directly respond to pertinent student needs. For example, IOTA partners with Youth Villages to offer mental health services at no cost to students or their families. Youth Villages counselors run weekly groups at each of our schools and provide students with intensive outpatient support. Given the depth of our students' socioemotional and mental health needs, IOTA believes this collaboration is essential to students' long-term success.

IOTA is also partnering with Life Doc to address the rising chronic illness epidemic that has become pervasive in African American and Latinx populations between the ages of 8 years to 24 years old. Through this partnership families will receive support from the Memphis Food Bank to make sure they are able to have nutritious and consistent nutritional opportunities. Schools have an ambitious goal of serving and improving the health and well-being of at least 100 families each year.

Student Leadership

IOTA partners with various charitable organizations that help students develop leadership skills. The United Parents and Students runs a weekly leadership course for students to learn and practice effective advocacy for school- and community-wide issues, meeting with Memphis leaders, local civic groups, touring the state legislature, and building their own campaign platform. Leadership Memphis pairs students with mentors, targeting students experiencing marginalization to empower them, strengthen their voice, and develop actionable professional goals. ALSAC/St. Jude also pairs students with professional mentors, who focus their support on guiding students on a path to college.

Academic Enrichment

Some local non-profit partners bring enrichment programs to IOTA students and parents. Code Crew runs a robotics/coding course after school, Ballet on Wheels brings art and dance to IOTA's after-school programs, and Uplift Motion! holds free yoga courses for students. For its second year of operation, the school earned a 21st Century Community Learning Center Grant that will support the expansion of after school programming.

As part of IOTA's parent education programming, IOTA partners with Milestones to offer resume writing workshops, and UCAN of Memphis to help parents role-play job interviews.

Community Development

IOTA partners with charitable organizations that have a broader focus—helping IOTA become a communal hub that provides families with regular opportunities to meet, share ideas, and collaborate on actions that create tangible positive change in their communities. IOTA is building relationships with alumni at each school to serve as a basis for continual development and engagement to benefit students and their pathways to success.

Public School Operators
IOTA engages collaboratively with other charter operators in both the ASD and the TPCSC. Teams meet bi-monthly with LEA leaders to discuss best practices in each region, as well as challenges. IOTA also seeks opportunities outside of these collaborations to partner with other CMO's on community initiatives. IOTA, Promise Academy and Libertas Schools of Memphis recently worked together to write a federal community schools grant. If funded, the grant will bring an additional $15 million to all three operators for supports with onsite health clinics, childcare, leadership professional development and nutritional insecurities.

SECTION V: SCHOOL PROGRESS REPORT: FINANCIAL PERFORMANCE

Accounting
Please see Table 1 at the end of this document.

Financial Deficiencies
The Tennessee Charter Commission issued a Does Not Meet rating for Bluff City on its Financial indicators in the 2022-23 annual report, however, this designation was not due to actual financial metrics but rather metrics that impact the financials such as the enrollment not meeting budget and a Debt default. Note that the debt default is not due to financial concerns or metrics but rather an academic probation. Bluff City has maintained a positive net income and healthy financials and continues to work on ways to improve its enrollment and academic results.

The school did not receive any Notices of Concern from the State Board of Education regarding finance at the school and GDPST.

Annual Budget Expenditures
In the 2023-24 school year, the school spent $487,341 on facilities, including repairs, maintenance, lease agreements, and other related expenditures. This amounted to 7.2% of the school's total annual budget. None of these facilities expenditures were directly due to COVID-19 prevention, preparation, or response, as the school recently underwent a series of building improvements and these upgraded facilities updates did not require additional updates to address COVID-19.
.

Most Recent Annual Audit
Please see the appendix for the most recent financial audit. The annual audit did not identify any internal control deficiencies or material weakness.

Findings from Annual Audit
In the school's annual audit, there were no findings to report.

Table 1: Bluff City High School Unaudited Statement of Activities

RPT001 Income Statement - Internal (by Organization)				
Cost Center: 324 TN - Bluff City HS				
For the Period FY 2024 - 12 June				
	Year-to-Date			
	Actual	Budget	Var B/(W)	Var %
REVENUE				
State Apportionment	$5,448,555	$5,624,760	($176,205)	3%
Federal revenue	886,414	928,352	(41,938)	5%
Other state revenue	194,054	158,750	35,304	(18%)
Contributions and grants	0	0	0	0%
Local revenue	293,559	292,377	1,181	(0%)
Rental income	0	0	0	0%
Interest income	0	0	0	0%
Net assets released from restrictions	0	0	0	0%
Total Revenue	**6,822,581**	**7,004,239**	**(181,658)**	**3%**
EXPENSE				
Salaries and benefits	3,279,416	3,601,473	322,057	10%
Student services	1,827,500	1,678,815	(148,685)	(8%)
Materials and supplies	328,710	279,711	(48,998)	(15%)
Student nutrition	0	0	0	0%
Other expenses	0	0	0	0%
Depreciation amortization	231,448	250,180	18,732	8%
Occupancy	781,267	763,581	(17,686)	(2%)
Proposition construction expense	0	0	0	0%
Interest	349,392	349,910	518	0%
Operating expenses	0	0	0	0%
Total Expenses	**6,797,732**	**6,923,671**	**125,939**	**2%**
Change in Net Assets	**$24,849**	**$80,569**	**($55,719)**	**224%**

SUBSECTION I: GOVERNING BODY LEADERSHIP

Complete the table below for each member of the governing board during the prior school year. Add additional rows if necessary. “Position on the board” should indicate if the individual is a board chair, other board officer, parent representative, or ex officio member.

Name	Current Role Job and Employer	Area of Focus/ Expertise	Board Position	Email Address	Total Term Length	Term Start Date	Term End Date
Amertice Allen	Board Char Senior Director of Giving ALSAC/St. Jude	Advocacy	Board Chair	amertice.allen@alsac.stjude.org	8ys	August 2016	December 2025
Pamela Egwueke	Vice Chair Program Manager Code Crew	Education K-12	Vice Chair	pamela@code-crew.org	6yrs	August 2018	December 2025
Terrell Monger	Pastor One Accord Ministries	Community Engagement		terrell.monger@yahoo.com	1 yr	April 2023	December 2025
Larry Neal	SVP Commercial Banking Commercial Banker Simmons Bank	Finance		larry.neal@simmonsbank.com	New	September 2024	December 2026
Pedro Velasquez	Executive Director Life Doc Health	Health Care nonprofit	Secretary	pavelasquez@lifedochealth.org	1 yr	April 2023	December 2025
Tamika Young	Sr. HR Director Nike	Human Resources		tamikayoung@gmail.com	1 yr	April 2023	December 2025

SUBSECTION I: SCHOOL LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

SCHOOL LEADERSHIP ROSTER FOR THE 2023-24 SCHOOL YEAR			
Name	**Title**	**Email Address**	**Start Date**
Chad Everett	Principal	chad.everett@greendot.org	July 2022
James Johnson	Assistant Principal	james.johnson@greendot.org	July 2020
Malica Johnson	Assistant Principal	malica.johnson@greendot.org	July 2023

SUBSECTION III: NETWORK LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if

necessary.

NETWORK LEADERSHIP ROSTER FOR THE 2023-2024 SCHOOL YEAR			
Name	**Title**	**Email Address**	**Start Date**
Jocquell Rodgers	Executive Director	jocquell.rodgers@greendot.org	July 2023
Marysa Utley	Chief of Schools	marysa.utley@greendot.org	July 2023
Christina Austin	Chief Academic Officer	christinat.austin@greendot.org	July 2023

APPENDIX B: STUDENT ATTRITION INFORMATION

Complete the table below identifying the reasons that students withdrew from the school during the prior school year. The total number of students should match the number of students withdrawn in state and district reporting systems. **Do not include student names or initials**. Authorizers may request further information regarding individual student withdrawals.

Reason	**# of Students**
Moved out of district or state	15
Transportation	0
Concerned with academic expectations	0
Concerned with discipline practices	0
Expelled	0
Withdrawn due to breach of behavior management (but not expelled)	0
Unknown	6
Other (please specify)	
Transfer to MSCS school due to relocation	9
Transfer to MSCS school; no reason recorded	47
Transfer to diploma recovery program	3
Transfer to virtual school	1
Transfer to home school	2
Dropped to due 10+ consecutive absences	8
Total # of Students Withdrawn	91

Student Attrition Rate (%)	17.0%



School Information

Address: Hillcrest High School
Phone: (901)730-4098
Fax: (901) 708-8878
Email: toriano.green@iotaschools.org
Principal: Toriano Green

Report Preparer Information

Name: Jocquell Rodgers
Title: Executive Director
Phone: (901)730-4098
Email: jocquell.rodgers@iotaschools.org

Date of Report: October 1, 2024

SECTION II: INTRODUCTION TO THE SCHOOL

Name of School	Hillcrest High School School ID: 8140		
Authorizer	Achievement School District	**School Hours**	8:00 a.m. - 3:25 p.m.
Year Opened	2016-2017	**Next Renewal Year**	2026 - 2027
Current Enrollment	487	**Max Enrollment per Charter Agreement**	N/A
Current Grade Span Served	9-12	**Grade Span Approved in Charter**	9-12
# Instructional Days per School Year	180	**Current # of Students on Waitlist**	N/A
Mission Statement	IOTA Community Schools is creating access to comprehensive opportunities as we embrace each student and prepare them for life through innovative and transformative academics while building sustainable pathways to economic growth. Note: Effective July 1, 2024, Green Dot Public Schools Tennessee transitioned to IOTA Community Schools.		

SECTION III: SCHOOL PROGRESS REPORT: ACADEMIC PERFORMANCE

Overview

IOTA Community Schools is a small local public school district working to improve public education in Memphis for students in high poverty communities, and to ensure that all students graduate high school with the skills necessary to succeed in college, leadership, and life.

Hillcrest High School ("Hilcrest")—opened fall 2016 as a conversion independent charter middle school authorized by the Achievement School District. This school opened to further one of IOTA's core strategies: to give all parents the option of sending their children to a high-quality local school.

In the 2022-23 school year, the school served 9th -12th graders with 6.3% classified as English Language Learners. In addition, the school served 14.2% Students with Disabilities.

The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis, has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.

We are focused on building a high-quality school that graduates all students with the academic and practical skills essential for success, and measures progress towards this goal with the following annually measured objectives:

Progress Made During The Prior School Year Toward the Academic Goals

IOTA believes growth is the best indicator of the progress of our students, given incoming student performance levels. Although we constantly strive to achieve college-readiness for all of our students, IOTA's results must be viewed in the context of our early signs of rapid academic growth. We examine academic achievement and college readiness through three pathways: 1) Percent of students performing "on track" or "mastered" on state assessments and 2) Academic growth on internal assessment data (iReady reading and math scores).

Student Achievement on State Assessments

The school uses the Tennessee Comprehensive Assessment Program (TCAP) and TN Ready to measure students' progress towards proficiency. Additionally, the school tracks towards state- determined AMO targets, which expect schools to decrease by half the percent of students not meeting the standard over the course of eight years. The school took the TN Ready in the Spring of 2023 and exceeded the 95% participation rate.

Academic Growth on internal assessment data

The school established a goal to increase the percentage of students performing on or above grade level (Tier I) by 15%, according to internal iReady reading and math assessments. This goal is to ensure that the school is dramatically growing students in their skills, specifically focusing on math and literacy. The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students that tested in both fall and spring windows, every grade level increased the size of Tier I. In addition, the school strives to have 50% of students meet their iReady stretch goal.

Despite the challenges impacting our students and families, student attendance and school climate remained positive. The average daily attendance rate of 79.5% demonstrated gains. We will continue to support our students to ensure attendance rates keep rising.

The school anticipates continued academic growth with further use of its rigorous, standards-aligned curriculum and its implementation of instruction anchored in the Tennessee Academic Standards. English instruction is driven by an externally-developed curriculum (CommonLit 360) that utilizes grade-level text based instruction coupled with research-driven strategies to support all learners in developing the skills and content knowledge required to demonstrate success on TN Academic Standards for English.

For the 2023-2024 school year, we used Cengage Big Ideas Math to provide quality curriculum and instruction to students. Teachers provide students with ample opportunities to practice and grapple with grade-level problems. In addition, they support learners who come with large gaps in skill and content knowledge and adjust their instruction based on student data.

ACT and College Readiness

Given our mission, we believe that ACT composite scores and acceptance rates are important indicators of college readiness. The school has set a goal that the ACT Composite scores would increase by 0.5 each year. Students were able to take the ACT in Spring of 2024.

IOTA believes that consistent, rigorous, grade-level instruction has led to historic success in these areas, and will do so again in the future. By making the shift to an externally-developed curriculum that is aligned to the demands of the TN Academic Standards, students are able to gain high-quality instruction that better prepares them for the demands of rigor on the ACT exam. Additionally, the school has been able to secure resources for explicit instruction in ACT preparation to help students familiarize themselves and engage in repeated practice of common question types. Part of our senior Advisory program focuses on ensuring that students apply to either 2- or 4-year colleges. Teachers and guidance counselors support students in the application process. The school also extends opportunities for all students to experience college field trips to increase their exposure to higher education.

Academic Areas of Concern

IOTA acknowledges areas of concern at the school. The lack of students performing “on-track” or “mastered” on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming students enter our school multiple years behind grade level. The school has closely monitored student academic progress since opening, and we continue to build effective systems to address student gaps in skill or content. The governing board is addressing these deficiencies by:

Providing additional school administrator support and skill building. Leveraging monthly administrator collaboration and training will be critical to see that investment translate into effective instruction and student growth. Practical tools (targeted teacher coaching, intentional and frequent assessment analysis, and close monitoring of student growth) will help administrators focus on improving student proficiency rates.

Enrolling students in the appropriate intervention classes and focusing on developing critical foundational skills in literacy and math. The school will use diagnostic data from Fall 2024 to place and enroll students in the correct pathways to ensure they receive access to fill critical gaps in literacy content and skill. This will help bring students closer to receiving access to grade level instruction.

Continuing to implement a high-quality, standards-aligned curriculum in English Language Arts, Math, and Social Studies. Math is now using enVision Math, which is a research-based curriculum that is more aligned to TN Academic Standards. It is also more accessible for SPED, EL and students with severe gaps in skills. In Algebra I, Geometry, and Algebra II, all students will be double-blocked into a Math support class, using enVision AGA curriculum and SuccessMaker, closely aligned to concurrent instruction in their core Math course (pacing, content, etc.). English Language Arts classes use the Pearson myPerspectives curriculum. Social Studies classes (US History) will be using SAVVAS to support more intentional connections between rigorous primary texts and grade-level writing and analysis. This will support student learning in both content and access to responding to Document Based Questions (DBQs).

High Priority Action Steps

A continued focus on the following four areas will ensure that our school can achieve its mission to prepare all students for success in college, leadership and life.

FOCUS 1: Growing the number of students performing in Tier 1 (at or above grade level) and reducing the number of students performing in Tier 3 (more than 2 years below grade level) in iReady Reading and Math. The school will continue to refine its intervention program during the school day (literacy intervention, math intervention and advisory) as well as grow the number of after school offerings to support student learning.

FOCUS 2: Improve attendance by focusing on reducing chronic absenteeism rates and improving overall attendance rates. The school understands that students need to be in school every day to learn the skills necessary for success in college. The school will provide positive incentives to encourage students to attend daily and arrive on time to school. Additionally, the school will close monitor individual student attendance and provide support where needed to reduce chronic absenteeism.

FOCUS 3: Increase enrollment at the school. The school will continue to tailor its student recruitment efforts and student enrollment processes to attract all students. Specific outreach activities will include: extensive grassroots marketing; simple and easy to understand forms and brochures, and removal of any language/messaging that may traditionally deter underserved student populations.

FOCUS 4: Increase college readiness and improve college readiness. The school Offers a four-year advisory program focused on college and career readiness. It is also critical that students participate in ACT preparatory coursework so they are prepared for the test junior year.

SECTION IV: SCHOOL PROGRESS REPORT: OPERATIONS PERFORMANCE

Operational Goals
The main focus of the 2023-24 school year was to provide safe, supportive environments for each of our students and staff members–including campus safety, transportation, and sustainable enrollment.

Progress Towards Goals
During SY23-24, IOTA's operations team was able to review and refine transportation routes to ensure all families inside the determined service area were provided with transportation. There was a reduction in Chronic Absenteeism across all schools within the network.

Leadership Changes
Governing Board: In the 2023-24 school year, there were a couple of changes to the Governing Board.

1. Matt Thiry's exited the Board of Directors in June 2024.

School Leadership: In the 2023-24 school year, the school had the following change to leadership:
Denai Greene served as Principal of Wooddale Middle School during SY23-24.

Charter Authorizer Operational Concerns
Fairley High School, Hillcrest High School, Kirby Middle School, and Wooddale Middle School received notices of concern regarding the provision of service hours for students with disabilities. Additionally, there were concerns noted regarding the timely scheduling and conducting of meetings for students with disabilities.

What steps is the school's board taking to remedy these deficiencies?

- After receiving the notices of concern, the board required a detailed plan for addressing the matter, including the timeline for remedying the noted concerns, parent notification, as well as the steps network leaders would undertake to ensure the circumstances did not arise again.
- Additionally, board members will receive regular, detailed status updates on special-education compliance during SY24-25.

Student Attrition
As of Census Day,the enrollment at the school for the 2023-24 school year was 505 students. The school tracks student entry and exit data via PowerSchool. The school leadership team regularly reviews this data to develop strategies to improve student retention rates. Additionally, the school has a robust parent and student engagement strategy that helps to address student attrition. This strategy is outlined in detail below.

Parent & Community Engagement
It is extremely important to school leadership that we have the support of our parents. The school provides a range of free adult education workshops on issues that parents have identified as important to them. Courses center around career guidance, financial literacy, and health and wellness. Once a year, IOTA holds a two-day job preparedness training. On day one, participants attend workshops on how to formulate and update their resumes and how to prepare for a job interview. Parents also learn best practices for professionally handling the interview process. On day two, the school hosts a job fair that brings together a number of Memphis's largest employers for interview and informational sessions. The school also offers a comprehensive annual financial literacy course to help parents effectively manage their finances and learn money-saving strategies. The school supports parents in completing their own income tax returns via online sites that offer free tax prep instead of paying costly filing fees to an outside agency. Parents also learn how to open free checking and savings accounts so that they can start saving for their child's college expenses.

To build IOTA's schools as community hubs—centers where parents and students can organize around issues important to them—IOTA is working in conjunction with United Parents and Students to build a

culture of civic organizing. Throughout the year, Community Engagement works closely with parents and students from across the IOTA TN network, meeting with them monthly to train them as advocates of IOTA's work to transform public education in Memphis, as well as address issues that need attention in the communities. These parents serve as community liaisons, championing the transformative work of IOTA, while bringing much-needed resources to their neighborhoods.

Finally, the school provides access to health and wellness services to students and their families. IOTA''s official healthcare partners in Memphis—Well Child, LeBonheur Hospital, Life Doc, and Youth Villages—provide extensive services at the school, including nursing services and an annual health fair. For the health fair, representatives will spend the day on campus providing students and parents with immunizations, mental health services, physical fitness classes, blood pressure monitoring, cholesterol checks, and diabetes education classes. Throughout the year, the school offers free dental services on campus provided by Bellevue Baptist Church's mobile dental clinic.

Partner Organizations
Education is a powerful lever for student success in college, leadership and life, yet the communities served by our schools have a pivotal role to play in providing safe neighborhoods where talent and aspiration can blossom. IOTA collaborates with a wide range of community partners–including but not limited to LifeDoc, ShotRX, AGAPE, the MidSouth Food Bank– to deeply invest in the organizations within our local communities and to ensure that our students and families have access to essential services.

Social-Emotional Support
IOTA has full time social workers on staff and partners with non-profit organizations that directly respond to pertinent student needs. For example, IOTA partners with Youth Villages to offer mental health services at no cost to students or their families. Youth Villages counselors run weekly groups at each of our schools and provide students with intensive outpatient support. Given the depth of our students' socioemotional and mental health needs, IOTA believes this collaboration is essential to students' long-term success.

IOTA is also partnering with Life Doc to address the rising chronic illness epidemic that has become pervasive in African American and Latinx populations between the ages of 8 years to 24 years old. Through this partnership families will receive support from the Memphis Food Bank to make sure they are able to have nutritious and consistent nutritional opportunities. Schools have an ambitious goal of serving and improving the health and well-being of at least 100 families each year.

Student Leadership
IOTA partners with various charitable organizations that help students develop leadership skills. The United Parents and Students runs a weekly leadership course for students to learn and practice effective advocacy for school- and community-wide issues, meeting with Memphis leaders, local civic groups, touring the state legislature, and building their own campaign platform. Leadership Memphis pairs students with mentors, targeting students experiencing marginalization to empower them, strengthen their voice, and develop actionable professional goals. ALSAC/St. Jude also pairs students with professional mentors, who focus their support on guiding students on a path to college.

Academic Enrichment
Some local non-profit partners bring enrichment programs to IOTA students and parents. Code Crew runs a robotics/coding course after school, Ballet on Wheels brings art and dance to IOTA's after-school programs, and Uplift Motion! holds free yoga courses for students. For its second year of operation, the school earned a 21st Century Community Learning Center Grant that will support the expansion of after school programming.

As part of IOTA's parent education programming, IOTA partners with Milestones to offer resume writing workshops, and UCAN of Memphis to help parents role-play job interviews.

Community Development
IOTA partners with charitable organizations that have a broader focus—helping IOTA become a communal hub that provides families with regular opportunities to meet, share ideas, and collaborate on actions that create tangible positive change in their communities. IOTA is building relationships with alumni at each school to serve as a basis for continual development and engagement to benefit students

and their pathways to success.

Public School Operators
IOTA engages collaboratively with other charter operators in both the ASD and the TPCSC. Teams meet bi-monthly with LEA leaders to discuss best practices in each region, as well as challenges. IOTA also seeks opportunities outside of these collaborations to partner with other CMO's on community initiatives. IOTA, Promise Academy and Libertas Schools of Memphis recently worked together to write a federal community schools grant. If funded, the grant will bring an additional $15 million to all three operators for supports with onsite health clinics, childcare, leadership professional development and nutritional insecurities.

SECTION V: SCHOOL PROGRESS REPORT: FINANCIAL PERFORMANCE

Accounting
Please see Table 1 at the end of this document.

Financial Deficiencies
The Achievement School District is implementing an operating Annual Performance Framework for School Financials starting with the 2023-24 school year, however, results will not be available until December or January. The Achievement School District did not issue any notices of concern last year.

The school did not receive any Notices of Concern from the State Board of Education regarding finance at the school and GDPST.

Annual Budget Expenditures
In the 2023-24 school year, the school spent $276,938 on facilities, including repairs, maintenance, lease agreements, and other related expenditures. This amounted to 4.0% of the school's total annual budget. None of these facilities expenditures were directly due to COVID-19 prevention, preparation, or response, as the school recently underwent a series of building improvements and these upgraded facilities updates did not require additional updates to address COVID-19.

Most Recent Annual Audit
Please see the appendix for the most recent financial audit. The annual audit did not identify any internal control deficiencies or material weakness.

Findings from Annual Audit
In the school's annual audit, there were no findings to report.

Table 1: Hillcrest High School Unaudited Statement of Activities

RPT001 Income Statement - Internal (by Organization)				
Cost Center: 322 TN - Hillcrest HS				
For the Period FY 2024 - 12 June				
	Year-to-Date			
	Actual	Budget	Var B/(W)	Var %
REVENUE				
State Apportionment	$5,321,316	$5,060,194	$261,122	(5%
Federal revenue	2,398,725	1,702,855	695,870	(29%
Other state revenue	422,644	403,662	18,981	(4%
Contributions and grants	0	0	0	0%
Local revenue	61,350	63,722	(2,372)	4%
Rental income	0	0	0	0%
Interest income	0	0	0	0%
Net assets released from restrictions	0	0	0	0%
Total Revenue	**8,204,036**	**7,230,434**	**973,602**	**(12%**
EXPENSE				
Salaries and benefits	3,556,091	3,940,329	384,238	11%
Student services	2,085,564	1,897,192	(188,373)	(9%
Materials and supplies	460,203	344,543	(115,660)	(25%
Student nutrition	0	0	0	0%
Other expenses	0	0	0	0%
Depreciation amortization	156,817	81,127	(75,690)	(48%
Occupancy	763,888	946,159	182,271	24%
Proposition construction expense	0	0	0	0%
Interest	8,492	1,653	(6,838)	(81%
Operating expenses	0	0	0	0%
Total Expenses	**7,031,056**	**7,211,003**	**179,947**	**3%**
Change in Net Assets	**$1,172,980**	**$19,431**	**$1,153,549**	**(98%**

SUBSECTION I: GOVERNING BODY LEADERSHIP

Complete the table below for each member of the governing board during the prior school year. Add additional rows if necessary. “Position on the board” should indicate if the individual is a board chair, other board officer, parent representative, or ex officio member.

Name	Current Role Job and Employer	Area of Focus/ Expertise	Board Position	Email Address	Total Term Length	Term Start Date	Term End Date
Amertice Allen	Board Char Senior Director of Giving ALSAC/St. Jude	Advocacy	Board Chair	amertice.allen@alsac.stjude.org	8ys	August 2016	December 2025
Pamela Egwueke	Vice Chair Program Manager Code Crew	Education K-12	Vice Chair	pamela@code-crew.org	6yrs	August 2018	December 2025
Terrell Monger	Pastor One Accord Ministries	Community Engagement		terrell.monger@yahoo.com	1 yr	April 2023	December 2025
Larry Neal	SVP Commercial Banking Commercial Banker Simmons Bank	Finance		larry.neal@simmonsbank.com	New	September 2024	December 2026
Pedro Velasquez	Executive Director Life Doc Health	Health Care nonprofit	Secretary	pavelasquez@lifedochealth.org	1 yr	April 2023	December 2025
Tamika Young	Sr. HR Director Nike	Human Resources		tamikayoung@gmail.com	1 yr	April 2023	December 2025

SUBSECTION I: SCHOOL LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

SCHOOL LEADERSHIP ROSTER FOR THE 2022-23 SCHOOL YEAR			
Name	**Title**	**Email Address**	**Start Date**
Teddrick Estes	Principal	teddrick.estes@greendot.org	July 2016
Damika Pichon	Assistant Principal	dpichon@greendot.org	July 2014

SUBSECTION III: NETWORK LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

NETWORK LEADERSHIP ROSTER FOR THE 2022-232021-22 SCHOOL YEAR			
Name	**Title**	**Email Address**	**Start Date**

Jocquell Rodgers	Executive Director	jocquell.rodgers@greendot.org	July 2023
Marysa Utley	Chief of Schools	marysa.utley@greendot.org	July 2023
Christina Austin	Chief Academic Officer	christinat.austin@greendot.org	July 2023

APPENDIX B: STUDENT ATTRITION INFORMATION

Complete the table below identifying the reasons that students withdrew from the school during the prior school year. The total number of students should match the number of students withdrawn in state and district reporting systems. **Do not include student names or initials**. Authorizers may request further information regarding individual student withdrawals.

Reason	**# of Students**
Moved out of district or state	19
Transportation	2
Concerned with academic expectations	0
Concerned with discipline practices	1
Expelled	2
Withdrawn due to breach of behavior management (but not expelled)	0
Unknown	2
Other (please specify)	
Transfer to MSCS school due to relocation	29
Transfer to MSCS school; no reason recorded	10
Transfer to other IOTA school; no reason recorded	5
Transfer to diploma recovery program	1
Transfer to home school	2
Dropout	9
Dropped to due 10+ consecutive absences	15
Deceased	1
Total # of Students Withdrawn	98
Student Attrition Rate (%)	18.0%



School Information

Address: Kirby Middle School
Phone: (901) 730-8169
Fax: (901) 708-8878
Email: james.johnson2@iotaschools.org
Principal: James Johnson

Report Preparer Information

Name: Jocquell Rodgers
Title: Executive Director
Phone: (901) 730-8169
Email: jocquell.rodgers@iotaschools.org

Date of Report: October 1, 2024

SECTION II: INTRODUCTION TO THE SCHOOL

Name of School	Kirby Middle School School ID: 8135		
Authorizer	Achievement School District	**School Hours**	8:00 a.m. – 3:31 p.m.
Year Opened	2016-2017	**Next Renewal Year**	2026 - 2027
Current Enrollment	405	**Max Enrollment per Charter Agreement**	N/A
Current Grade Span Served	6-8	**Grade Span Approved in Charter**	6-8
# Instructional Days per School Year	180	**Current # of Students on Waitlist**	N/A
Mission Statement	IOTA Community Schools is creating access to comprehensive opportunities as we embrace each student and prepare them for life through innovative and transformative academics while building sustainable pathways to economic growth. Note: Effective July 1, 2024, Green Dot Public Schools Tennessee transitioned to IOTA Community Schools.		

SECTION III: SCHOOL PROGRESS REPORT: ACADEMIC PERFORMANCE

Overview

IOTA Community Schools is a small local public school district working to improve public education in Memphis for students in high poverty communities, and to ensure that all students graduate high school with the skills necessary to succeed in college, leadership, and life.

Kirby Middle School ("Kirby")—opened fall 2016 as a conversion independent charter middle school authorized by the Achievement School District. This school opened to further one of IOTA's core strategies: to give all parents the option of sending their children to a high-quality local school.

In the 2023-24 school year, the school served 6th - 8th graders with 8.7% classified as English Language Learners. In addition, the school served 10.8% Students with Disabilities.

The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis, has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.

We are focused on building a high-quality school that graduates all students with the academic and practical skills essential for success, and measures progress towards this goal with the following annually measured objectives:

Progress Made During The Prior School Year Toward the Academic Goals

IOTA believes growth is the best indicator of the progress of our students, given incoming student performance levels. Although we constantly strive to achieve college-readiness for all of our students, IOTA's results must be viewed in the context of our early signs of rapid academic growth. We examine academic achievement and college readiness through three pathways: 1) Percent of students performing "on track" or "mastered" on state assessments and 2) Academic growth on internal assessment data (iReady reading and math scores).

Student Achievement on State Assessments

The school uses the Tennessee Comprehensive Assessment Program (TCAP) and TN Ready to measure students' progress towards proficiency. Additionally, the school tracks towards state- determined AMO targets, which expect schools to decrease by half the percent of students not meeting the standard over the course of eight years. The school took the TN Ready in the Spring of 2023 and exceeded the 95% participation rate.

Academic Growth on internal assessment data

The school established a goal to increase the percentage of students performing on or above grade level (Tier I) by 15%, according to internal iReady reading and math assessments. This goal is to ensure that the school is dramatically growing students in their skills, specifically focusing on math and literacy. The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students that tested in both fall and spring windows, every grade level increased the size of Tier I. In addition, the school strives to have 50% of students meet their iReady stretch goal.

Despite the challenges impacting our students and families, student attendance and school climate remained positive. The average daily attendance rate of 87.4% demonstrated the efforts the school needed to make. We will continue to support our students to ensure attendance rates keep rising.

The school anticipates continued academic growth with further use of its rigorous, standards-aligned curriculum and its implementation of instruction anchored in the Tennessee Academic Standards. English instruction is driven by an externally-developed curriculum (CommonLit 360) that utilizes grade-level text based instruction coupled with research-driven strategies to support all learners in developing the skills and content knowledge required to demonstrate success on TN Academic Standards for English.

For the 2023-2024 school year, we used Illustrative Mathematics to provide quality curriculum and instruction to students. Teachers provide students with ample opportunities to practice and grapple with grade-level problems. In addition, they support learners who come with large gaps in skill and content knowledge and adjust their instruction based on student data.

IOTA believes that consistent, rigorous, grade-level instruction has led to historic success in these areas, and will do so again in the future. By making the shift to an externally-developed curriculum that is aligned to the demands of the TN Academic Standards, students are able to gain high-quality instruction that better prepares them for the demands of rigor on the state exam.

Academic Areas of Concern

IOTA acknowledges areas of concern at the school. The lack of students performing "on-track" or "mastered" on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming students enter our school multiple years behind grade level. The school has closely monitored student academic progress since opening, and we continue to build

effective systems to address student gaps in skill or content. The governing board is addressing these deficiencies by:

Providing additional school administrator support and skill building. Leveraging monthly administrator collaboration and training will be critical to see that investment translate into effective instruction and student growth. Practical tools (targeted teacher coaching, intentional and frequent assessment analysis, and close monitoring of student growth) will help administrators focus on improving student proficiency rates.

Enrolling students in the appropriate intervention classes and focusing on developing critical foundational skills in literacy and math. The school will use diagnostic data from Fall 2024 to place and enroll students in the correct pathways to ensure they receive access to fill critical gaps in literacy content and skill. This will help bring students closer to receiving access to grade level instruction.

Continuing to implement a high-quality, standards-aligned curriculum in English Language Arts, Math, and Social Studies. Math is now using enVision Mathematics, which is a research-based curriculum that is more aligned to TN Academic Standards. It is also more accessible for SPED, EL and students with severe gaps in skills. English Language Arts classes use the Pearson myPerspectives curriculum. Social Studies classes (US History) will be using McGraw Hill to support more intentional connections between rigorous primary texts and grade-level writing and analysis. This will support student learning in both content and access to responding to Document Based Questions (DBQs).

<u>High Priority Action Steps</u>
A continued focus on the following four areas will ensure that our school can achieve its mission to prepare all students for success in college, leadership and life.

FOCUS 1: Growing the number of students performing in Tier 1 (at or above grade level) and reducing the number of students performing in Tier 3 (more than 2 years below grade level) in iReady Reading and Math. The school will continue to refine its intervention program during the school day (literacy intervention, math intervention and advisory) as well as grow the number of after school offerings to support student learning.

FOCUS 2: Improve attendance by focusing on reducing chronic absenteeism rates and improving overall attendance rates. The school understands that students need to be in school every day to learn the skills necessary for success in college. The school will provide positive incentives to encourage students to attend daily and arrive on time to school. Additionally, the school will close monitor individual student attendance and provide support where needed to reduce chronic absenteeism.

FOCUS 3: Increase enrollment at the school. The school will continue to tailor its student recruitment efforts and student enrollment processes to attract all students. Specific outreach activities will include: extensive grassroots marketing; simple and easy to understand forms and brochures, and removal of any language/messaging that may traditionally deter underserved student populations.

FOCUS 4: Increase college readiness and improve college readiness. The school offers a three-year advisory program focused on college and career readiness. It is also critical that students participate in annual college visits, engage with consistent grade-level coursework, and attend annual career days.

SECTION IV: SCHOOL PROGRESS REPORT: OPERATIONS PERFORMANCE

<u>Operational Goals</u>
The main focus of the 2023-24 school year was to provide safe, supportive environments for each of our students and staff members–including campus safety, transportation, and sustainable enrollment.

<u>Progress Towards Goals</u>
During SY23-24, IOTA's operations team was able to review and refine transportation routes to ensure all families inside the determined service area were provided with transportation. There was a reduction in Chronic Absenteeism across all schools within the network.

Leadership Changes

Governing Board: In the 2023-24 school year, there were a couple of changes to the Governing Board.

1. Matt Thiry's exited the Board of Directors in June 2024.

School Leadership: In the 2023-24 school year, the school had the following change to leadership: Denai Greene served as Principal of Wooddale Middle School during SY23-24.

Charter Authorizer Operational Concerns

Fairley High School, Hillcrest High School, Kirby Middle School, and Wooddale Middle School received notices of concern regarding the provision of service hours for students with disabilities. Additionally, there were concerns noted regarding the timely scheduling and conducting of meetings for students with disabilities.

What steps is the school's board taking to remedy these deficiencies?

- After receiving the notices of concern, the board required a detailed plan for addressing the matter, including the timeline for remedying the noted concerns, parent notification, as well as the steps network leaders would undertake to ensure the circumstances did not arise again.
- Additionally, board members will receive regular, detailed status updates on special-education compliance during SY24-25.

Student Attrition

As of Census Day,the enrollment at the school for the 2023-24 school year was 505 students. The school tracks student entry and exit data via PowerSchool. The school leadership team regularly reviews this data to develop strategies to improve student retention rates. Additionally, the school has a robust parent and student engagement strategy that helps to address student attrition. This strategy is outlined in detail below.

Parent & Community Engagement

It is extremely important to school leadership that we have the support of our parents. The school provides a range of free adult education workshops on issues that parents have identified as important to them. Courses center around career guidance, financial literacy, and health and wellness. Once a year, IOTA holds a two-day job preparedness training. On day one, participants attend workshops on how to formulate and update their resumes and how to prepare for a job interview. Parents also learn best practices for professionally handling the interview process. On day two, the school hosts a job fair that brings together a number of Memphis's largest employers for interview and informational sessions. The school also offers a comprehensive annual financial literacy course to help parents effectively manage their finances and learn money-saving strategies. The school supports parents in completing their own income tax returns via online sites that offer free tax prep instead of paying costly filing fees to an outside agency. Parents also learn how to open free checking and savings accounts so that they can start saving for their child's college expenses.

To build IOTA's schools as community hubs—centers where parents and students can organize around issues important to them—IOTA is working in conjunction with United Parents and Students to build a culture of civic organizing. Throughout the year, Community Engagement works closely with parents and students from across the IOTA TN network, meeting with them monthly to train them as advocates of IOTA's work to transform public education in Memphis, as well as address issues that need attention in the communities. These parents serve as community liaisons, championing the transformative work of IOTA, while bringing much-needed resources to their neighborhoods.

Finally, the school provides access to health and wellness services to students and their families. IOTA''s official healthcare partners in Memphis—Well Child, LeBonheur Hospital, Life Doc, and Youth Villages—provide extensive services at the school, including nursing services and an annual health fair. For the health fair, representatives will spend the day on campus providing students and parents with immunizations, mental health services, physical fitness classes, blood pressure monitoring, cholesterol checks, and diabetes education classes. Throughout the year, the school offers free dental services on campus provided by Bellevue Baptist Church's mobile dental clinic.

Partner Organizations
Education is a powerful lever for student success in college, leadership and life, yet the communities served by our schools have a pivotal role to play in providing safe neighborhoods where talent and aspiration can blossom. IOTA collaborates with a wide range of community partners–including but not limited to LifeDoc, ShotRX, AGAPE, the MidSouth Food Bank– to deeply invest in the organizations within our local communities and to ensure that our students and families have access to essential services.

Social-Emotional Support
IOTA has full time social workers on staff and partners with non-profit organizations that directly respond to pertinent student needs. For example, IOTA partners with Youth Villages to offer mental health services at no cost to students or their families. Youth Villages counselors run weekly groups at each of our schools and provide students with intensive outpatient support. Given the depth of our students' socioemotional and mental health needs, IOTA believes this collaboration is essential to students' long-term success.

IOTA is also partnering with Life Doc to address the rising chronic illness epidemic that has become pervasive in African American and Latinx populations between the ages of 8 years to 24 years old. Through this partnership families will receive support from the Memphis Food Bank to make sure they are able to have nutritious and consistent nutritional opportunities. Schools have an ambitious goal of serving and improving the health and well-being of at least 100 families each year.

Student Leadership
IOTA partners with various charitable organizations that help students develop leadership skills. The United Parents and Students runs a weekly leadership course for students to learn and practice effective advocacy for school- and community-wide issues, meeting with Memphis leaders, local civic groups, touring the state legislature, and building their own campaign platform. Leadership Memphis pairs students with mentors, targeting students experiencing marginalization to empower them, strengthen their voice, and develop actionable professional goals. ALSAC/St. Jude also pairs students with professional mentors, who focus their support on guiding students on a path to college.

Academic Enrichment
Some local non-profit partners bring enrichment programs to IOTA students and parents. Code Crew runs a robotics/coding course after school, Ballet on Wheels brings art and dance to IOTA's after-school programs, and Uplift Motion! holds free yoga courses for students. For its second year of operation, the school earned a 21st Century Community Learning Center Grant that will support the expansion of after school programming.

As part of IOTA's parent education programming, IOTA partners with Milestones to offer resume writing workshops, and UCAN of Memphis to help parents role-play job interviews.

Community Development
IOTA partners with charitable organizations that have a broader focus—helping IOTA become a communal hub that provides families with regular opportunities to meet, share ideas, and collaborate on actions that create tangible positive change in their communities. IOTA is building relationships with alumni at each school to serve as a basis for continual development and engagement to benefit students and their pathways to success.

Public School Operators
IOTA engages collaboratively with other charter operators in both the ASD and the TPCSC. Teams meet bi-monthly with LEA leaders to discuss best practices in each region, as well as challenges. IOTA also seeks opportunities outside of these collaborations to partner with other CMO's on community initiatives. IOTA, Promise Academy and Libertas Schools of Memphis recently worked together to write a federal community schools grant. If funded, the grant will bring an additional $15 million to all three operators for supports with onsite health clinics, childcare, leadership professional development and nutritional insecurities.

SECTION V: SCHOOL PROGRESS REPORT: FINANCIAL PERFORMANCE

Accounting
Please see Table 1 at the end of this document.

Financial Deficiencies
The Achievement School District is implementing an operating Annual Performance Framework for School Financials starting with the 2023-24 school year, however, results will not be available until December or January. The Achievement School District did not issue any notices of concern last year.

The school did not receive any Notices of Concern from the State Board of Education regarding finance at the school and GDPST.

Annual Budget Expenditures
In the 2023-24 school year, the school spent $176,512 on facilities, including repairs, maintenance, lease agreements, and other related expenditures. This amounted to 3.1% of the school's total annual budget. None of these facilities expenditures were directly due to COVID-19 prevention, preparation, or response, as the school recently underwent a series of building improvements and these upgraded facilities updates did not require additional updates to address COVID-19.

Most Recent Annual Audit
Please see the appendix for the most recent financial audit. The annual audit did not identify any internal control deficiencies or material weakness.

Findings from Annual Audit
In the school's annual audit, there were no findings to report.

Table 1: Kirby Middle School Unaudited Statement of Activities

RPT001 Income Statement - Internal (by Organization)				
Cost Center: 323 TN - Kirby MS				
For the Period FY 2024 - 12 June				
	Year-to-Date			
	Actual	Budget	Var B/(W)	Var %
REVENUE				
State Apportionment	$4,364,045	$4,163,743	$200,302	(5%)
Federal revenue	2,237,146	1,411,773	825,373	(37%)
Other state revenue	650,822	599,877	50,945	(8%)
Contributions and grants	0	0	0	0%
Local revenue	76,061	89,538	(13,478)	18%
Rental income	0	0	0	0%
Interest income	0	0	0	0%
Net assets released from restrictions	0	0	0	0%
Total Revenue	**7,328,074**	**6,264,931**	**1,063,143**	**(15%)**
EXPENSE				
Salaries and benefits	3,020,497	3,182,592	162,095	5%
Student services	1,629,504	1,525,097	(104,407)	(6%)
Materials and supplies	340,039	277,259	(62,780)	(18%)
Student nutrition	0	0	0	0%
Other expenses	0	0	0	0%
Depreciation amortization	200,982	102,301	(98,681)	(49%)
Occupancy	585,176	1,060,006	474,830	81%
Proposition construction expense	0	0	0	0%
Interest	8,767	1,575	(7,193)	(82%)
Operating expenses	0	0	0	0%
Total Expenses	**5,784,966**	**6,148,830**	**363,863**	**6%**
Change in Net Assets	**$1,543,107**	**$116,101**	**$1,427,006**	**(92%)**

SUBSECTION I: GOVERNING BODY LEADERSHIP

Complete the table below for each member of the governing board during the prior school year. Add additional rows if necessary. “Position on the board” should indicate if the individual is a board chair, other board officer, parent representative, or ex officio member.

Name	Current Role Job and Employer	Area of Focus/ Expertise	Board Position	Email Address	Total Term Length	Term Start Date	Term End Date
Amertice Allen	Board Char Senior Director of Giving ALSAC/St. Jude	Advocacy	Board Chair	amertice.allen@alsac.stjude.org	8ys	August 2016	December 2025
Pamela Egwueke	Vice Chair Program Manager Code Crew	Education K-12	Vice Chair	pamela@code-crew.org	6yrs	August 2018	December 2025
Terrell Monger	Pastor One Accord Ministries	Community Engagement		terrell.monger@yahoo.com	1 yr	April 2023	December 2025
Larry Neal	SVP Commercial Banking Commercial Banker Simmons Bank	Finance		larry.neal@simmonsbank.com	New	September 2024	December 2026
Pedro Velasquez	Executive Director Life Doc Health	Health Care nonprofit	Secretary	pavelasquez@lifedochealth.org	1 yr	April 2023	December 2025
Tamika Young	Sr. HR Director Nike	Human Resources		tamikayoung@gmail.com	1 yr	April 2023	December 2025

SUBSECTION I: SCHOOL LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

SCHOOL LEADERSHIP ROSTER FOR THE 2023-24 SCHOOL YEAR

Name	Title	Email Address	Start Date
Dr. James Johnson	Principal	james.johnson2@greendot.org	July 2023
Meesha Munnings	Assistant Principal	meesha.munnings@greendot.org	July 2021

SUBSECTION III: NETWORK LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

NETWORK LEADERSHIP ROSTER FOR THE 2023-2024 SCHOOL YEAR

Name	Title	Email Address	Start Date
Jocquell Rodgers	Executive Director	jocquell.rodgers@greendot.org	July 2023
Marysa Utley	Chief of Schools	marysa.utley@greendot.org	July 2023
Christina Austin	Chief Academic Officer	christinat.austin@greendot.org	July 2023

APPENDIX B: STUDENT ATTRITION INFORMATION

Complete the table below identifying the reasons that students withdrew from the school during the prior school year. The total number of students should match the number of students withdrawn in state and district reporting systems. **Do not include student names or initials**. Authorizers may request further information regarding individual student withdrawals.

Reason	# of Students
Moved out of district or state	8
Transportation	0
Concerned with academic expectations	0
Concerned with discipline practices	0
Expelled	0
Withdrawn due to breach of behavior management (but not expelled)	0
Unknown	10
Other (please specify)	
Transfer to MSCS school due to relocation	11
Transfer to MSCS school; no reason recorded	11
Transfer to other IOTA school; no reason recorded	1
Dropped to due 10+ consecutive absences	14
Total # of Students Withdrawn	55
Student Attrition Rate (%)	12.3%



School Information

Address: Wooddale Middle School
Phone: (901) 730-4086
Fax: (901) 708-8878
Email: teddrick.estes@iotaschools.org
Principal: Teddrick Estes

Report Preparer Information

Name: Jocquell Rodgers
Title: Executive Director
Phone: (901) 237-5608
Email: jocquell.rodgers@iotaschools.org

Date of Report: October 1, 2024

SECTION II: INTRODUCTION TO THE SCHOOL

Name of School	Wooddale Middle School School ID: 8105		
Authorizer	Achievement School District	**School Hours**	8:00 a.m. – 3:31 p.m. (breakfast offered at 7:20 a.m.)
Year Opened	2015-2016	**Next Renewal Year**	2025 - 2026
Current Enrollment	532	**Max Enrollment per Charter Agreement**	N/A
Current Grade Span Served	6-8	**Grade Span Approved in Charter**	6-8
# Instructional Days per School Year	180	**Current # of Students on Waitlist**	N/A
Mission Statement	IOTA Community Schools is creating access to comprehensive opportunities as we embrace each student and prepare them for life through innovative and transformative academics while building sustainable pathways to economic growth. Note: Effective July 1, 2024, Green Public Schools Tennessee transitioned to IOTA Community Schools.		

Overview

IOTA Community Schools is a small local public school district working to improve public education in Memphis for students in high poverty communities, and to ensure that all students graduate high school with the skills necessary to succeed in college, leadership, and life.

Wooddale Middle School ("Wooddale")—opened fall 2015 as a conversion independent charter middle school authorized by the Achievement School District. This school opened to further one of IOTA's core strategies: to give all parents the option of sending their children to a high-quality local school.

In the 2023-24 school year, the school served 6th - 8th graders with 23.1% classified as English Language Learners. In addition, the school served 10.0% Students with Disabilities.

The school's academic model prioritizes strong and empowered leadership, highly effective teaching, a college preparatory curriculum, meaningful community engagement, and the provision of comprehensive wraparound services to reduce non-academic barriers to learning. The strength of this proven model, which has been adapted to meet the unique needs of students, families, and communities in Memphis,

has allowed IOTA to exemplify the power of a public school to transform student behavior and academic outcomes.

We are focused on building a high-quality school that graduates all students with the academic and practical skills essential for success, and measures progress towards this goal with the following annually measured objectives:

Progress Made During The Prior School Year Toward the Academic Goals

IOTA believes growth is the best indicator of the progress of our students, given incoming student performance levels. Although we constantly strive to achieve college-readiness for all of our students, IOTA's results must be viewed in the context of our early signs of rapid academic growth. We examine academic achievement and college readiness through three pathways: 1) Percent of students performing "on track" or "mastered" on state assessments and 2) Academic growth on internal assessment data (iReady reading and math scores).

Student Achievement on State Assessments

The school uses the Tennessee Comprehensive Assessment Program (TCAP) and TNReady to measure students' progress towards proficiency. Additionally, the school tracks towards state- determined AMO targets, which expect schools to decrease by half the percent of students not meeting the standard over the course of eight years. The school took the TNReady in the Spring of 2023 and exceeded the 95% participation rate.

Academic Growth on internal assessment data

The school established a goal to increase the percentage of students performing on or above grade level (Tier I) by 15%, according to internal iReady reading and math assessments. This goal is to ensure that the school is dramatically growing students in their skills, specifically focusing on math and literacy. The school has made significant progress in moving students into Tier I, taking students who were multiple grade levels behind and accelerating them towards reaching proficiency levels aligned with being on or above grade level. The school was able to continue assessing student growth in the 2023-2024 school year in order to provide swift interventions and determine areas for reteaching. For students that tested in both fall and spring windows, every grade level increased the size of Tier I. In addition, the school strives to have 50% of students meet their iReady stretch goal.

Despite the challenges impacting our students and families, student attendance and school climate remained positive. The average daily attendance rate of 87.2% demonstrated gains. We will continue to support our students to ensure attendance rates keep rising.

The school anticipates continued academic growth with further use of its rigorous, standards-aligned curriculum and its implementation of instruction anchored in the Tennessee Academic Standards. English instruction is driven by an externally-developed curriculum (CommonLit 360) that utilizes grade-level text based instruction coupled with research-driven strategies to support all learners in developing the skills and content knowledge required to demonstrate success on TN Academic Standards for English.

For the 2023-2024 school year, we used Illustrative Mathematics to provide quality curriculum and instruction to students. Teachers provide students with ample opportunities to practice and grapple with grade-level problems. In addition, they support learners who come with large gaps in skill and content knowledge and adjust their instruction based on student data.

IOTA believes that consistent, rigorous, grade-level instruction has led to historic success in these areas, and will do so again in the future. By making the shift to an externally-developed curriculum that is aligned to the demands of the TN Academic Standards, students are able to gain high-quality instruction that better prepares them for the demands of rigor on the state exam.

Academic Areas of Concern

IOTA acknowledges areas of concern at the school. The lack of students performing "on-track" or "mastered" on assessments is a primary concern. Despite our adoption and implementation of a rigorous curriculum, our students face numerous challenges in their lives outside of school which impact their academic achievement. As a result, incoming students enter our school multiple years behind grade level.

The school has closely monitored student academic progress since opening, and we continue to build effective systems to address student gaps in skill or content. The governing board is addressing these deficiencies throughout fiscal planning and budget oversight, ensuring there are additional support roles provided at each school site (ie, social workers, instructional coaches, administrators), as well across the network (ie,data analysts, special education program administrators (SEPAs, English Language Curriculum coaches, and a Response to Intervention Coordinator).

The support roles provide focused support for teachers and school administrators on how to provide targeted and in-the-moment scaffolds to ensure students are met where they currently are and moved toward academic proficiency. Additionally, members of the Board of Directors require regular reports on school staffing and student academic performance, which allow them to ensure network leaders are making decisions in alignment with organizational priorities and that each school is making satisfactory progress toward academic and operational goals.

Providing additional school administrator support and skill building. Leveraging monthly administrator collaboration meetings and training will be critical to see that investment translate into effective instruction and student growth. Practical tools (targeted teacher coaching, intentional and frequent assessment analysis, and close monitoring of student growth) will help administrators focus on improving student proficiency rates.

Enrolling students in the appropriate intervention classes and focusing on developing critical foundational skills in literacy and math. The school will use diagnostic data from Fall 2024 to place and enroll students in the correct pathways to ensure they receive access to fill critical gaps in literacy content and skill. This will help bring students closer to receiving access to grade level instruction.

Continuing to implement a high-quality, standards-aligned curriculum in English Language Arts, Math, and Social Studies. Math is now using enVision Mathematics, which is a research-based curriculum that is more aligned to TN Academic Standards. It is also more accessible for SPED, EL and students with severe gaps in skills. English Language Arts classes use the Pearson myPerspectives curriculum. Social Studies classes (US History) will be using McGraw Hill to support more intentional connections between rigorous primary texts and grade-level writing and analysis. This will support student learning in both content and access to responding to Document Based Questions (DBQs).

<u>High Priority Action Steps</u>
A continued focus on the following four areas will ensure that our school can achieve its mission.

FOCUS 1: Growing the number of students performing in Tier 1 (at or above grade level) and reducing the number of students performing in Tier 3 (more than 2 years below grade level) in Reading and Math. The school will continue to refine its intervention program during the school day (literacy intervention, math intervention and advisory) as well as grow the number of after school offerings to support student learning.

FOCUS 2: Improve attendance by focusing on reducing chronic absenteeism rates and improving overall attendance rates. The school understands that students need to be in school every day to learn the skills necessary for success in college. The school will provide positive incentives to encourage students to attend daily and arrive on time to school. Additionally, the school will close monitor individual student attendance and provide support where needed to reduce chronic absenteeism.

FOCUS 3: Increase enrollment at the school. The school will continue to tailor its student recruitment efforts and student enrollment processes to attract all students. Specific outreach activities will include: extensive grassroots marketing; simple and easy to understand forms and brochures, and removal of any language/messaging that may traditionally deter underserved student populations.

FOCUS 4: Increase college readiness and improve college readiness. The school offers a three-year advisory program focused on college and career readiness. It is also critical that students participate in annual college visits, engage with consistent grade-level coursework, and attend annual career days.

Please describe the 3-5 highest priority action steps the school's board plans to take to address any concerns about academic performance and/or to drive continuous improvement.

- Ensure each classroom is staffed by a highly-qualified teacher.
- Regularly monitor academic and operational performance metrics at each school, as well as the network as a whole..
- Engage with community partners to ensure each student is provided with wraparound support and transformational learning opportunities.

SECTION IV: SCHOOL PROGRESS REPORT: OPERATIONS PERFORMANCE

Operational Goals
The main focus of the 2023-24 school year was to provide safe, supportive environments for each of our students and staff members–including campus safety, transportation, and sustainable enrollment.

Progress Towards Goals
During SY23-24, IOTA's operations team was able to review and refine transportation routes to ensure all families inside the determined service area were provided with transportation. There was a reduction in Chronic Absenteeism across all schools within the network.

Leadership Changes
Governing Board: In the 2023-24 school year, there were a couple of changes to the Governing Board.

1. Matt Thiry's exited the Board of Directors in June 2024.

School Leadership: In the 2023-24 school year, the school had the following change to leadership:
Denai Greene served as Principal of Wooddale Middle School during SY23-24.

Charter Authorizer Operational Concerns
Fairley High School, Hillcrest High School, Kirby Middle School, and Wooddale Middle School received notices of concern regarding the provision of service hours for students with disabilities. Additionally, there were concerns noted regarding the timely scheduling and conducting of meetings for students with disabilities.

What steps is the school's board taking to remedy these deficiencies?

- After receiving the notices of concern, the board required a detailed plan for addressing the matter, including the timeline for remedying the noted concerns, parent notification, as well as the steps network leaders would undertake to ensure the circumstances did not arise again.
- Additionally, board members will receive regular, detailed status updates on special-education compliance during SY24-25.

Student Attrition
As of Census Day,the enrollment at the school for the 2023-24 school year was 505 students. The school tracks student entry and exit data via PowerSchool. The school leadership team regularly reviews this data to develop strategies to improve student retention rates. Additionally, the school has a robust parent and student engagement strategy that helps to address student attrition. This strategy is outlined in detail below.

Parent & Community Engagement
It is extremely important to school leadership that we have the support of our parents. The school provides a range of free adult education workshops on issues that parents have identified as important to them. Courses center around career guidance, financial literacy, and health and wellness. Once a year,

IOTA holds a two-day job preparedness training. On day one, participants attend workshops on how to formulate and update their resumes and how to prepare for a job interview. Parents also learn best practices for professionally handling the interview process. On day two, the school hosts a job fair that brings together a number of Memphis's largest employers for interview and informational sessions. The school also offers a comprehensive annual financial literacy course to help parents effectively manage their finances and learn money-saving strategies. The school supports parents in completing their own income tax returns via online sites that offer free tax prep instead of paying costly filing fees to an outside agency. Parents also learn how to open free checking and savings accounts so that they can start saving for their child's college expenses.

To build IOTA's schools as community hubs—centers where parents and students can organize around issues important to them—IOTA is working in conjunction with United Parents and Students to build a culture of civic organizing. Throughout the year, Community Engagement works closely with parents and students from across the IOTA TN network, meeting with them monthly to train them as advocates of IOTA's work to transform public education in Memphis, as well as address issues that need attention in the communities. These parents serve as community liaisons, championing the transformative work of IOTA, while bringing much-needed resources to their neighborhoods.

Finally, the school provides access to health and wellness services to students and their families. IOTA''s official healthcare partners in Memphis—Well Child, LeBonheur Hospital, Life Doc, and Youth Villages—provide extensive services at the school, including nursing services and an annual health fair. For the health fair, representatives will spend the day on campus providing students and parents with immunizations, mental health services, physical fitness classes, blood pressure monitoring, cholesterol checks, and diabetes education classes. Throughout the year, the school offers free dental services on campus provided by Bellevue Baptist Church's mobile dental clinic.

Partner Organizations
Education is a powerful lever for student success in college, leadership and life, yet the communities served by our schools have a pivotal role to play in providing safe neighborhoods where talent and aspiration can blossom. IOTA collaborates with a wide range of community partners–including but not limited to LifeDoc, ShotRX, AGAPE, the MidSouth Food Bank– to deeply invest in the organizations within our local communities and to ensure that our students and families have access to essential services.

Social-Emotional Support
IOTA has full time social workers on staff and partners with non-profit organizations that directly respond to pertinent student needs. For example, IOTA partners with Youth Villages to offer mental health services at no cost to students or their families. Youth Villages counselors run weekly groups at each of our schools and provide students with intensive outpatient support. Given the depth of our students' socioemotional and mental health needs, IOTA believes this collaboration is essential to students' long-term success.

IOTA is also partnering with Life Doc to address the rising chronic illness epidemic that has become pervasive in African American and Latinx populations between the ages of 8 years to 24 years old. Through this partnership families will receive support from the Memphis Food Bank to make sure they are able to have nutritious and consistent nutritional opportunities. Schools have an ambitious goal of serving and improving the health and well-being of at least 100 families each year.

Student Leadership
IOTA partners with various charitable organizations that help students develop leadership skills. The United Parents and Students runs a weekly leadership course for students to learn and practice effective advocacy for school- and community-wide issues, meeting with Memphis leaders, local civic groups, touring the state legislature, and building their own campaign platform. Leadership Memphis pairs students with mentors, targeting students experiencing marginalization to empower them, strengthen their voice, and develop actionable professional goals. ALSAC/St. Jude also pairs students with professional mentors, who focus their support on guiding students on a path to college.

Academic Enrichment
Some local non-profit partners bring enrichment programs to IOTA students and parents. Code Crew runs a robotics/coding course after school, Ballet on Wheels brings art and dance to IOTA's after-school

programs, and Uplift Motion! holds free yoga courses for students. For its second year of operation, the school earned a 21st Century Community Learning Center Grant that will support the expansion of after school programming.

As part of IOTA's parent education programming, IOTA partners with Milestones to offer resume writing workshops, and UCAN of Memphis to help parents role-play job interviews.

Community Development
IOTA partners with charitable organizations that have a broader focus—helping IOTA become a communal hub that provides families with regular opportunities to meet, share ideas, and collaborate on actions that create tangible positive change in their communities. IOTA is building relationships with alumni at each school to serve as a basis for continual development and engagement to benefit students and their pathways to success.

Public School Operators
IOTA engages collaboratively with other charter operators in both the ASD and the TPCSC. Teams meet bi-monthly with LEA leaders to discuss best practices in each region, as well as challenges. IOTA also seeks opportunities outside of these collaborations to partner with other CMO's on community initiatives. IOTA, Promise Academy and Libertas Schools of Memphis recently worked together to write a federal community schools grant. If funded, the grant will bring an additional $15 million to all three operators for supports with onsite health clinics, childcare, leadership professional development and nutritional insecurities.

SECTION V: SCHOOL PROGRESS REPORT: FINANCIAL PERFORMANCE

Accounting
Please see Table 1 at the end of this document.

Financial Deficiencies

The Achievement School District is implementing an operating Annual Performance Framework for School Financials starting with the 2023-24 school year, however, results will not be available until December or January. The Achievement School District did not issue any notices of concern last year.

The school did not receive any Notices of Concern from the State Board of Education regarding finance at the school and GDPST.

Annual Budget Expenditures
In the 2023-24 school year, the school spent $475,169 on facilities, including repairs, maintenance, lease agreements, and other related expenditures. This amounted to 6.0% of the school's total annual budget. None of these facilities expenditures were directly due to COVID-19 prevention, preparation, or response, as the school recently underwent a series of building improvements and these upgraded facilities updates did not require additional updates to address COVID-19.

Most Recent Annual Audit
Please see the appendix for the most recent financial audit. The annual audit did not identify any internal control deficiencies or material weakness.

Findings from Annual Audit
In the school's annual audit, there were no findings to report.

Table 1: Wooddale Middle School Unaudited Statement of Activities

RPT001 Income Statement - Internal (by Organization)

Cost Center: 321 TN - Wooddale MS
For the Period FY 2024 - 12 June

	Year-to-Date			
	Actual	Budget	Var B/(W)	Var %
REVENUE				
State Apportionment	$6,654,435	$6,607,729	$46,706	(1%)
Federal revenue	2,856,905	1,770,094	1,086,812	(38%)
Other state revenue	779,949	761,633	18,316	(2%)
Contributions and grants	0	0	0	0%
Local revenue	83,721	74,435	9,286	(11%)
Rental income	0	0	0	0%
Interest income	0	0	0	0%
Net assets released from restrictions	0	0	0	0%
Total Revenue	**10,375,010**	**9,213,890**	**1,161,119**	**(11%)**
EXPENSE				
Salaries and benefits	4,397,985	4,403,043	5,058	0%
Student services	2,306,201	2,088,510	(217,690)	(9%)
Materials and supplies	440,909	364,301	(76,608)	(17%)
Student nutrition	0	0	0	0%
Other expenses	0	0	0	0%
Depreciation amortization	36,137	36,137	0	0%
Occupancy	748,905	1,421,474	672,569	90%
Proposition construction expense	0	0	0	0%
Interest	5,850	5,850	0	0%
Operating expenses	0	0	0	0%
Total Expenses	**7,935,988**	**8,319,316**	**383,328**	**5%**
Change in Net Assets	**$2,439,022**	**$894,574**	**$1,544,447**	**(63%)**

SUBSECTION I: GOVERNING BODY LEADERSHIP

Complete the table below for each member of the governing board during the prior school year. Add additional rows if necessary. “Position on the board” should indicate if the individual is a board chair, other board officer, parent representative, or ex officio member.

Name	Current Role Job and Employer	Area of Focus/ Expertise	Board Position	Email Address	Total Term Length	Term Start Date	Term End Date
Amertice Allen	Board Char Senior Director of Giving ALSAC/St. Jude	Advocacy	Board Chair	amertice.allen@alsac.stjude.org	8ys	August 2016	December 2025
Pamela Egwueke	Vice Chair Program Manager Code Crew	Education K-12	Vice Chair	pamela@code-crew.org	6yrs	August 2018	December 2025
Terrell Monger	Pastor One Accord Ministries	Community Engagement		terrell.monger@yahoo.com	1 yr	April 2023	December 2025
Larry Neal	SVP Commercial Banking Commercial Banker Simmons Bank	Finance		larry.neal@simmonsbank.com	New	September 2024	December 2026
Pedro Velasquez	Executive Director Life Doc Health	Health Care nonprofit	Secretary	pavelasquez@lifedochealth.org	1 yr	April 2023	December 2025
Tamika Young	Sr. HR Director Nike	Human Resources		tamikayoung@gmail.com	1 yr	April 2023	December 2025

SUBSECTION I: SCHOOL LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

SCHOOL LEADERSHIP ROSTER FOR THE 2023-24 SCHOOL YEAR			
Name	**Title**	**Email Address**	**Start Date**
Denai Greene	Principal	denai.greene@greendot.org	July 2015
Adreanna Williams	Assistant Principal	adreanna.williams@greendot.org	September 2022
Angela Bates	Assistant Principal	angela.bates@greendot.org	July 2017

SUBSECTION III: NETWORK LEADERSHIP

Complete the table below for each member of the school's leadership team. Add additional rows if necessary.

NETWORK LEADERSHIP ROSTER FOR THE 2023-2024 SCHOOL YEAR

Name	Title	Email Address	Start Date
Jocquell Rodgers	Executive Director	jocquell.rodgers@greendot.org	July 2023
Marysa Utley	Chief of Schools	marysa.utley@greendot.org	July 2023
Christina Austin	Chief Academic Officer	christinat.austin@greendot.org	July 2023

SUBSECTION IV: STUDENT ATTRITION INFORMATION

Complete the table below identifying the reasons that students withdrew from the school during the prior school year. The total number of students should match the number of students withdrawn in state and district reporting systems. **Do not include student names or initials**. Authorizers may request further information regarding individual student withdrawals.

Reason	# of Students
Moved out of district or state	16
Transportation	1
Concerned with academic expectations	0
Concerned with discipline practices	0
Expelled	3
Withdrawn due to breach of behavior management (but not expelled)	0
Unknown	26
Other (please specify)	
Transfer to MSCS school due to relocation	14
Transfer to MSCS school; no reason recorded	34
Transfer to other IOTA school; no reason recorded	3
Transfer to virtual school	1
Transfer to home school	1
Dropped to due 10+ consecutive absences	18
Total # of Students Withdrawn	117
Student Attrition Rate (%)	17.5%

Attachment EE: Current/Past Litigation

Attachment FF: Audits & Financial Statements

Financial Statements
June 30, 2023

Green Dot Public Schools Tennessee

Includes:

Fairley High School
Wooddale Middle School
Hillcrest High School
Kirby Middle School
Bluff City High School

Green Dot Public Schools Tennessee

Table of Contents

June 30, 2023

Independent Auditor's Report 1

Management's Discussion and Analysis 4

Government Wide Financial Statements

- Statement of Net Position 11
- Statement of Activities 12

Government Fund Financial Statements

- Balance Sheet – Governmental Funds 13
- Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 14
- Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 15
- Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 16

Notes to Financial Statements 18

Required Supplementary Information

- Schedule of the Proportionate Share of the Net Pension Liability (Asset) 56
- Schedule of Contributions 57
- Notes to Required Supplementary Information 59

Supplementary Information

- Schedule of Expenditures of Federal Awards 60
- Schedule of Expenditures State Awards 62
- Schedule of Change in Long Term Debt By Individual Issue 63
- Schedule of Change in Lease Obligation 64
- Combining Balance Sheet by School – Governmental Funds 65
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by School – Governmental Funds 66
- Notes to Supplementary Information 67

Independent Auditor's Reports

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* 68

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance 70

Schedule of Findings and Questioned Costs

- Summary of Auditor's Results 73
- Financial Statement Findings 74
- Federal Awards Findings and Questioned Costs 75
- Summary Schedule of Prior Audit Findings 76

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund information of the Green Dot Public Schools Tennessee ("GDPS TN") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise GDPS TN's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund information of GDPS TN, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 GDPS TN, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GDPS TN's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 GDPS TN's 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 GDPS TN's 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of GDPS TN's proportionate share of the net pension liability (asset), and the schedule of GDPS TN's contributions , be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide

any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise GDPS TN's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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 or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2023 on our consideration of GDPS TN's 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 GDPS TN's 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 GDPS TN's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
December 18, 2023

This section of Green Dot Public Schools Tennessee ("GDPS TN") annual financial report presents our discussion and analysis of GDPS TN's financial performance during the fiscal year that ended on June 30, 2023, with comparative information for 2022. Please read it in conjunction with GDPS TN's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all the activities of GDPS TN using the integrated approach as prescribed by Governmental Accounting Standards Board ("GASB") Statement No. 34.

The Government-Wide Financial Statements present the financial picture of GDPS TN from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of GDPS TN (including capital assets, right-to-use leased assets, and right-to-use subscription IT assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for one category of activities: governmental.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The primary unit of the government is GDPS TN's five charter schools and does not include GDPS TN's Regional Office. See Note 1 for further explanation.

REPORTING GDPS TN AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about GDPS TN as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of GDPS TN using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report GDPS TN's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure GDPS TN's financial health, or financial position. Over time, increases or decreases in GDPS TN's net position will serve as a useful indicator of whether the financial position of GDPS TN is improving or deteriorating. Other factors to consider are changes in the GDPS TN's property tax base and the condition of the GDPS TN's facilities.

The relationship between revenues and expenses is the GDPS TN's operating results. Since the Board of Directors' responsibility is to provide services to its students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of GDPS TN. The quality of the education and the safety of the schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, all of GDPS TN activities are reported as governmental activities.

Governmental Activities – All of GDPS TN's services are reported in this category. This includes the education of students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. State income taxes, federal grants, state grants, property taxes, and local grants finance these activities.

REPORTING GDPS TN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not GDPS TN as a whole. Some funds are required to be established by state law.

Governmental Funds – Most of the GDPS TN's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the GDPS TN's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the GDPS TN's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

FINANCIAL HIGHLIGHTS

From prior year to current year, GDPS TN saw an increase in grants and contributions. Total revenue increased by approximately $1,099,043. Total expenses increased by approximately $1,484,732. The result of the increase in total revenue and increase in total expense was an overall improvement of Change In Net Position relative to the prior year. Fiscal year 2023, Change In Net Position was $4,919,313. Fiscal year 2022, Change In Net Position was $5,305,002.

GDPS TN AS A WHOLE

Net Position

GDPS TN's net position was $13,505,683 for the fiscal year ended June 30, 2023. Of this amount, $10,687,023 was unrestricted. Restricted net position is reported separately to show legal constraints that limit the Board of Directors' ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of GDPS TN's governmental activities.

Table 1

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	$ 10,555,952	$ 7,764,080
Aggregate net pension asset	2,139,346	6,895,732
Capital assets, right-to-use lease assets, and right-to-use subscription IT assets	11,277,015	10,104,441
Total assets	23,972,313	24,764,253
Deferred Outflows of Resources	2,671,301	2,878,080
Liabilities		
Current liabilities	1,944,766	2,262,355
Right-of-use lease liability	3,563,732	3,574,733
Long-term liabilities	6,964,803	10,688,036
Total liabilities	12,473,301	16,525,124
Deferred Inflows of Resources	664,630	6,105,572
Net Position		
Net investment in capital assets	963,877	(476,941)
Restricted	1,854,783	3,988,578
Unrestricted	10,687,023	5,074,733
Total net position	$ 13,505,683	$ 8,586,370

The $10,687,023, in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Changes in Net Position

The results of this year's operations for GDPS TN as a whole are reported in the Statement of Activities on page 12. Table 2 takes the information from that Statement and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Operating grants and contributions	$ 11,202,617	$ 8,433,713
General revenues		
Basic education program revenue	23,329,066	23,275,114
Other general revenues	910,076	2,633,889
Total revenues	35,441,759	34,342,716
Expenses		
Governmental activities		
Instructional		
Salaries and benefits	17,109,102	14,706,624
Student services	1,009,906	1,115,234
Materials and supplies	1,527,332	1,312,681
Nutrition	1,445	-
Other expenses	2,317,504	2,935,873
General and administrative		
Operational services	590,067	597,977
Rental, leases, and maintenance	3,168,369	3,959,310
Professional services	3,809,149	3,675,579
Depreciation and amortization	479,426	446,068
Debt service - interest	510,146	288,368
Total expenses	30,522,446	29,037,714
Change in net position	$ 4,919,313	$ 5,305,002

Governmental Activities

As reported in the Statement of Activities on page 12, the cost of all of the governmental activities this year was $30,522,446. A portion of the cost in the amount of $11,202,617 was paid by other governments and organizations who subsidized certain programs with grants and contributions. The remaining portion of governmental activities was paid with $24,329,066 in basic education program revenues and other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of GDPS TN's largest functions: salaries and benefits, student services, materials and supplies, operational services, professional services, depreciation, debt service- interest, other expenses, and rental leases and maintenance. Net cost of services shows the financial burden that was placed on Tennessee taxpayers by each of these functions. Providing this information allows the citizens to consider the cost of each function in comparison to the benefits provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instructional				
Salaries and benefits	$ 17,109,102	$ 14,706,624	$ (9,406,139)	$ (8,726,077)
Student services	1,009,906	1,115,234	(629,805)	(830,315)
Materials and supplies	1,527,332	1,312,681	(1,185,562)	(1,100,775)
Nutrition	1,445	-	(1,445)	-
Other expenses	2,317,504	2,935,873	(322,014)	(1,726,873)
General and administrative				
Operational services	590,067	597,977	(590,067)	(597,977)
Rental, leases, and maintenance	3,168,369	3,959,310	(2,386,076)	(3,211,969)
Professional services	3,809,149	3,675,579	(3,809,149)	(3,675,579)
Depreciation and amortization	479,426	446,068	(479,426)	(446,068)
Debt service - interest	510,146	288,368	(510,146)	(288,368)
Total	$ 30,522,446	$ 29,037,714	$ (19,319,829)	$ (20,604,001)

GDPS TN'S FUNDS

As GDPS TN completed this year, the governmental funds reported a fund balance of $8,611,186, which is an increase of $3,109,461 from last year (Table 4).

Table 4

	Balances and Activity			
	July 1, 2022	Revenues and Other Financing Sources	Expenditures	June 30, 2023
General fund	$ 5,501,725	$ 35,441,759	$ 32,332,298	$ 8,611,186

CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, AND LONG-TERM LIABILITIES

Capital Assets and Right-to-Use Leased Assets

At June 30, 2023, GDPS TN had $11,277,015 in a broad range of capital assets and right-to-use leased assets, assets (net of depreciation and amortization), including land, buildings, furniture, and equipment, and right-to-use leased assets. This amount represents a net increase (including additions, deductions, and depreciation) of $1,172,574, or 11.60 %, from last year (Table 5).

Table 5

	Governmental	
	2023	2022
Construction in progress	$ -	$ 3,459
Intangible asset - right-to-use leased assets	3,334,614	3,400,231
Buildings and improvements	7,875,041	6,700,751
Furniture and equipment	67,360	-
Total	$ 11,277,015	$ 10,104,441

This year's additions of $1,652,000 included construction costs for the Bluff City High School project.

See Notes 3 and 6 for additional information.

Long-Term Liabilities and Right-Of-Use Lease Liability

At the end of this year, GDPS TN had $10,528,535 in long-term liabilities including right-of-use lease liability outstanding versus $10,688,036 last year, a decrease of 1.49%. Those long-term liabilities consisted of:

Table 6

	Governmental	
	2023	2022
Loans	$ 6,749,406	$ 7,006,649
Leases	3,563,732	3,574,733
Compensated absences	215,397	106,654
Total	$ 10,528,535	$ 10,688,036

See Notes 5 and 6 for additional information.

At year-end, GDPS TN has a net pension asset of $2,139,346 versus $6,895,732 last year, a decrease of $4,756,386, or 68.98%.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the GDPS TN budget for the 2023-2024 year, the Board of Directors and management used the following criteria:

The key assumptions in our revenue forecast were:

- Updated state apportionment numbers such as Basic Education Program ("BEP") based on the current state budget.
- Changes to the state categorical funds based on up-to-date student demographics (i.e., special education and poverty) and legislature approval of the state budget.
- Updated Federal Entitlements funding based on up-to-date student demographics and overall federal funding.

The key assumptions in our expenditure forecasts were:

- Grades six through twelve enrollment of 2,273 students;
- Staffed schools as needed per the number of students at each site;
- Fixed facility expense payment based on leases; and
- Optimal per student spending on variable categories;

CONTACTING GDPS TN'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens, taxpayers, students, investors and creditors with a general overview of GDPS TN's finances and to show GDPS TN's accountability for the money it receives. If there are any questions about this report or need any additional financial information, contact Jocquell Rodgers, Executive Director, at jocquell.rodgers@greendot.org.

	Governmental Activities
Assets	
Restricted investments - TCRS Stabilization Reserve	$ 380,067
Accounts receivable	10,124,450
Prepaid expenses	51,435
Restricted aggregate net pension asset	2,139,346
Capital assets, net of accumulated depreciation	7,942,401
Capital assets, intangible asset - right-to-use leased asset, net of accumulated amortization	3,334,614
Total assets	23,972,313
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	2,671,301
Liabilities	
Accounts payable	1,744,851
Unearned revenue	199,915
Right-of-use lease liability	
Right-of-use lease liability, due within one year	15,012
Right-of-use lease liability, due in more than one year	3,548,720
Long-term liabilities	
Long-term liabilities other than pensions due within one year	263,471
Long-term liabilities other than pensions due in more than one year	6,701,332
Total long-term liabilities	6,964,803
Total liabilities	12,473,301
Deferred Inflows of Resources	
Deferred inflows of resources related to pensions	664,630
Net Position	
Net investment in capital assets	963,877
Restricted for:	
Stabilization reserve trust	380,067
Net pension asset	1,474,716
Unrestricted	10,687,023
Total net position	$ 13,505,683

Green Dot Public Schools Tennessee

Statement of Activities

Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental Activities			
Instructional			
Salaries and benefits	$ 17,109,102	$ 7,702,963	$ (9,406,139)
Student services	1,009,906	380,101	(629,805)
Materials and supplies	1,527,332	341,770	(1,185,562)
Nutrition	1,445	-	(1,445)
Other expenses	2,317,504	1,995,490	(322,014)
General and administrative			
Operational services	590,067	-	(590,067)
Rental, leases, and maintenance	3,168,369	782,293	(2,386,076)
Professional services	3,809,149	-	(3,809,149)
Depreciation and amortization	479,426	-	(479,426)
Debt service - interest	510,146	-	(510,146)
Total governmental activities	$ 30,522,446	$ 11,202,617	(19,319,829)
General revenues and subventions			
Basic education program revenue			23,329,066
Miscellaneous			910,076
Total general revenues and subventions			24,239,142
Change in Net Position			4,919,313
Net Position - Beginning			8,586,370
Net Position - Ending			$ 13,505,683

Green Dot Public Schools Tennessee

Balance Sheet – Governmental Funds

June 30, 2023

	General Fund
Assets	
Restricted investments - TCRS Stabilization Reserve	$ 380,067
Accounts receivable	10,124,450
Prepaid expenses	51,435
Total assets	$ 10,555,952
Liabilities and Fund Balances	
Liabilities	
Accounts payable	$ 1,744,851
Unearned revenue	199,915
Total liabilities	1,944,766
Fund Balances	
Nonspendable	51,435
Restricted	380,067
Unassigned	8,179,684
Total fund balances	8,611,186
Total liabilities and fund balances	$ 10,555,952

Total Fund Balance - Governmental Funds		$ 8,611,186
Amounts Reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	$ 10,116,262	
Accumulated depreciation is	(2,173,861)	
Net capital assets		7,942,401
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use leased assets is	3,594,973	
Accumulated amortization is	(260,359)	
Net right-to-use leased assets		3,334,614
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Net pension asset		2,671,301
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Net pension asset		(664,630)
Net pension asset is not due and receivable in the current period, and is not reported as an asset in the funds.		2,139,346
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
Loans	(6,749,406)	
Leases	(3,563,732)	
Compensated absences (vacations)	(215,397)	
Total long-term liabilities		(10,528,535)
Total net position - governmental activities		$ 13,505,683

Green Dot Public Schools Tennessee

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2023

	General Fund
Revenues	
Basic education program revenue	$ 23,329,066
Federal sources	9,281,866
Other state sources	2,256,281
Other local sources	444,758
Local sources - Internal school funds	129,788
Total revenues	35,441,759
Expenditures	
Current	
Instructional	
Salaries and benefits	17,478,136
Student services	1,009,906
Materials and supplies	1,527,332
Internal school funds	129,788
Nutrition	1,445
Other expenses	2,187,716
General and administrative	
Operational services	590,067
Rental, leases, and maintenance	3,164,899
Professional services	3,809,149
Capital outlay	1,655,470
Debt service	
Principal	268,244
Interest and other	510,146
Total expenditures	32,332,298
Net Change in Fund Balance	3,109,461
Fund Balance - Beginning	5,501,725
Fund Balance - Ending	$ 8,611,186

Total Net Change in Fund Balance - Governmental Funds		$ 3,109,461
Amounts Reported for Governmental Activities in the Statement of Activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.		
This is the amount by which capital outlays exceeds depreciation in the period.		
Capital outlays	$ 1,652,000	
Depreciation expense	(412,369)	
Net expense adjustment		1,239,631
Amortization of right to use lease assets is reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual amortization expenses in the Statement of Activities.		(65,617)
In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (i.e., the amounts actually paid). Vacation used was less than the amounts earned by $108,743.		(108,743)
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.		476,337

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.		
Loans	$ 257,243	
Leases	11,001	
Total payments		$ 268,244
Change in net position of governmental activities		$ 4,919,313

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

Green Dot Public Schools Tennessee ("GDPS TN") (A Tennessee Nonprofit Public Benefit Organization) was organized on May 29, 2014. Financial activity began on July 1, 2014. During the fiscal year ended June 30, 2023, GDPS TN operated five charters. Fairley High School ("Fairley HS"), Wooddale Middle School ("Wooddale MS"), Kirby Middle School ("Kirby MS") and Hillcrest High School (Hillcrest HS) operate under the approval of the Tennessee Department of Education ("TDOE") and are part of the Achievement School District. Bluff City High School (Bluff City HS) operates under the approval of the TDOE. Fairley High School, Hillcrest High School, Kirby Middle School, Wooddale Middle School, and Bluff City High School receive per-pupil funding to help support operations. In accordance with TCA § 49-13-127(b)(3), the financial statements only include the financial position and activities of the five charter schools, and do not include the financial position and management activities of the Regional Office. Accordingly, these financial statements are not intended to present fairly the financial position and results of operations of the GDPS TN in compliance with accounting principles generally accepted in the United States of America.

GDPS TN was founded upon the simple idea that every child in every community deserves to go to a great school. GDPS TN's mission is to transform public education so all students graduate prepared for college, leadership, and life. GDPS TN's academic model is designed to meet individual student needs and to provide students with a rigorous curriculum and the support they need to succeed. GDPS TN ensures that every student has a highly effective classroom experience by providing small, safe personalized schools, high expectations for all students, local control and accountability, parent participation, maximum funding in the classroom, and a longer school day and year. During the 2022-2023 fiscal year, GDPS TN served 2,615 students in three high schools and two middle schools. GDPS TN's students mirror the socio-economic demographic of their communities and local traditional schools.

Other Related Entities

Green Dot Public Schools National ("GDPS National") is a national organization providing services to schools in California, Tennessee, and South Texas. These services include, but are not limited to, Human Resources, Legal, Finance and Accounting, Information Technology, Knowledge Management, Strategic Planning, and National Expansion. In exchange, GDPS TN pays service fees to GDPS National. Each of the regional offices operates the schools and oversees educational services in its region.

GDPS National grants GDPS TN a non-transferable, non-sub-licensable, and non-exclusive license to use, reproduce, and display the Green Dot brand, which includes, but is not limited to: trademarks, service marks, design marks, trade names, domain names, and registrations in connection with GDPS TN's oversight, support activities, and related educational activities of the schools in its region.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. GDPS TN's funds are grouped into one fund category: governmental.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. GDPS TN's major governmental fund is the General Fund.

Major Governmental Funds

General Fund The General Fund is the chief operating fund for GDPS TN. It is used to account for the ordinary operations of GDPS TN. All transactions are accounted for in this fund.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of GDPS TN and for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. GDPS TN does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of GDPS TN.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Fund Financial Statements Fund financial statements report detailed information about GDPS TN. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Individual charter funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. GDPS TN considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which GDPS TN receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by GDPS TN before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when GDPS TN has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Restricted Assets

Restricted assets arise when restrictions on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation. GDPS TN has a restricted investment in the Tennessee Consolidated Retirement System ("TCRS") Stabilization Reserve. The TCRS Stabilization Reserve is designed specifically to accumulate assets that will be used to pay pension benefits in the future.

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of GDPS TN. GDPS TN maintains a capitalization threshold of $5,000. GDPS TN does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 30 years; improvements/infrastructure, 5 to 30 years; equipment, 2 to 15 years.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. GDPS TN reports deferred outflows of resources for pension related items. The deferred amounts related to pension relate to contributions subsequent to measurement date, differences between contributions and GDPS TN's proportionate share of contributions, differences between expected and actual experiences, and changes of assumptions.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. GDPS TN reports deferred inflows of resources for pension related items. The deferred amounts related to pension relate to differences between contributions and the GDPS TN's proportionate share of contributions, differences between expected and actual experiences, and differences between expected and actual earnings on investments.

Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Legacy Pension Plan – Achievement, Teacher Legacy Pension Plan – Bluff City, Teacher Hybrid Retirement Plan – Achievement and the Teacher Hybrid Retirement Plan – Bluff City in the TCRS and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Legacy Pension Plan. Investments are reported at fair value.

For purposes of calculating the restricted net position related to the net pension asset, GDPS TN includes the net pension asset less the related deferred inflows of resources related pensions.

Leases

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

GDPS TN records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

Fund Balances - Governmental Funds

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the Board of Directors. The Board of Directors is the highest level of decision-making authority for GDPS TN. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. GDPS TN currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under GDPS TN's adopted policy, only the Board of Directors or Chief Financial Officer or Executive Director may assign amounts for specific purposes. GDPS TN currently does not have any assigned funds.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, GDPS TN considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, GDPS TN considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. GDPS TN first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report $1,795,050 of restricted net position.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Change in Accounting Principles

Implementation of GASB Statement No. 91

As of July 1, 2022, GDPS TN adopted GASB Statement No. 91*, Conduit Debt Obligations*. The objective of this Statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events by state and local government issuers. The implementation of this standard eliminates the option for issuers of conduit debt to recognize a liability for this debt on their financial statements. In addition, it requires issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations. There was not a significant effect on GDPS TN's financial statements as a result of the implementation of the standard.

Implementation of GASB Statement No. 94

As of July 1, 2022, GDPS TN adopted GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*. The implementation of this standard establishes standards of accounting and financial reporting for PPPs and APAs. The standard requires recognition of an asset, receivable, and deferred inflow of resources. There was not a significant effect on GDPS TN's financial statements as a result of the implementation of the standard.

Implementation of GASB Statement No. 96

As of July 1, 2022, GDPS TN adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. There was not a significant effect on GDPS TN's financial statements as a result of the implementation of the standard.

Note 2 - Receivables

Receivables at June 30, 2023, consisted of intergovernmental grants, entitlements, and other local sources. All receivables are considered collectible in full.

	General Fund
Federal Government	
Categorical aid	$ 5,023,619
State Government	
Principal apportionment	513,777
Categorical aid	100,834
GDPS TN Regional Office	4,486,220
Total	$ 10,124,450

Note 3 - Capital Assets

Capital assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Construction in progress	$ 3,459	$ -	$ 3,459	$ -
Capital assets being depreciated				
Buildings and improvements	8,460,803	1,586,959	-	10,047,762
Furniture and equipment	-	68,500	-	68,500
Total capital assets being depreciated	8,460,803	1,655,459	-	10,116,262
Accumulated depreciation				
Buildings and improvements	(1,760,052)	(412,369)	-	(2,172,421)
Furniture and equipment	-	(1,440)	-	(1,440)
Total accumulated depreciation	(1,760,052)	(413,809)	-	(2,173,861)
Net depreciable assets	6,700,751	1,241,650	-	7,942,401
Governmental activities capital assets, net	6,704,210	1,241,650	3,459	7,942,401

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instructional	$ (412,369)

Note 4 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

	General Fund
Other accounts payable	$ 1,744,851

Note 5 - Long-Term Liabilities Other than Pensions

Summary

The changes in GDPS TN's long-term liabilities other than pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Loans	$ 7,006,649	$ -	$ (257,243)	$ 6,749,406	$ 263,471
Compensated absences	106,654	108,743	-	215,397	-
Total	$ 7,113,303	$ 108,743	$ (257,243)	$ 6,964,803	$ 263,471

Loans

On August 7, 2015, GDPS TN entered into an unsecured loan agreement with CSGF Memphis, LLC, to be used by Wooddale Middle School. CSGF Memphis, LLC agreed to lend the principal sum of $585,000 with an interest rate of 1.00% per annum on the principal sum outstanding. The entire unpaid principal amount of $585,000, together with all accrued unpaid interest is due on December 31, 2025. Upon successful accomplishment of the milestones outlined in the loan, certain of the amounts due under the loan may be forgiven and treated as a charitable grant. The loans are subject to certain covenants. At June 30, 2023, the balance was $585,000.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ -	$ 5,850	$ 5,850
2025	-	5,850	5,850
2026	585,000	2,925	587,925
Total	$ 585,000	$ 14,625	$ 599,625

On October 5, 2016, GDPS TN entered into an unsecured loan agreement with CSGF Memphis, LLC. CSGF Memphis, LLC agreed to lend the principal sum of $820,000 with an interest rate of 1.00% per annum on the principal sum outstanding. $420,000 of the principal was to be used by Hillcrest High School and $400,000 by Kirby Middle School. At June 30, 2023, the balance was $447,000.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 149,000	$ 14,279	$ 163,279
2025	149,000	15,769	164,769
2026	149,000	17,131	166,131
Total	$ 447,000	$ 47,179	$ 494,179

On April 4, 2018, GDPS TN entered into a construction loan agreement with Nonprofit Finance Fund to be used by Bluff City High School. Nonprofit Finance Fund lent the principal sum of $2,740,083 with an interest rate of 5.75% per annum on the principal sum outstanding. The loan will be paid in full by April 1, 2025. The loan is secured with GDPS TN's leasehold interest at 0 Raines Road, Memphis, Tennessee valued at $3,000,000. The loans are subject to certain covenants, including meeting a minimum debt service coverage ratio and a minimum cash balance ratio. Bluff City High School was in default with Nonprofit Finance Fund. The default occurred due to being placed on academic probationary status and failing to maintain a growth score of 3 or above under the Tennessee Value-Added System. GDPS TN shall cease making any and all payments under the shared service agreement unless otherwise preapproved by Nonprofit Finance Fund. At June 30, 2023, the balance was $2,486,269.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 90,245	$ 140,607	$ 230,852
2025	2,396,024	101,975	2,497,999
Total	$ 2,486,269	$ 242,582	$ 2,728,851

On May 17, 2019, GDPS TN entered into a construction loan agreement with Nonprofit Finance Fund to be used by Bluff City High School. Nonprofit Finance agreed to lend the principal sum of $3,300,000 with an interest rate of 6.50% per annum on the principal outstanding per the modified loan agreement. GDPS has drawn down $3,143,435 with an interest rate of 6.50% per annum on the principal outstanding per the modified loan agreement. The loan will be paid in full by April 1, 2025. The loan is secured with GDPS TN's leasehold interest at 4100 Ross Road, Memphis, Tennessee valued at $3,300,000. The loans are subject to certain covenants, including meeting a minimum debt service coverage ratio and a minimum cash balance ratio. Bluff City High School was in default with Nonprofit Finance Fund. The default occurred due to being placed on academic probationary status and failing to maintain a growth score of 3 or above under the Tennessee Value-Added System. GDPS TN shall cease making any and all payments under the shared service agreement unless otherwise preapproved by Nonprofit Finance Fund. At June 30, 2023, the balance was $3,231,137.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 24,226	$ 208,965	$ 233,191
2025	3,206,911	155,651	3,362,562
Total	$ 3,231,137	$ 364,616	$ 3,595,753

Compensated Absences

Compensated absences (unpaid employee vacation) for GDPS TN at June 30, 2023, amounted to $215,397.

Note 6 - Leases

GDPS TN entered into an agreement on May 17, 2019, between GDPS TN, a Tennessee nonprofit public benefit corporation and Nonprofit Finance Fund, a New York not for profit corporation to secure a loan for the renovation and improvement of certain real property and improvements knows as “Bluff City High School” leased by Borrower and located at and commonly known as 4100 Ross Road, Memphis, Tennessee. The term of the lease commences on May 1, 2020, and ends on March 1, 2052, with an additional 2 renewal terms ending in May 1, 2072. The annual interest rate charged on the lease is 4.50%. GDPS TN did not include the renewal options in the determination of the right-to-use assets and lease liabilities due to the uncertainty of exercising the options. At June 30, 2023, GDPS TN has recognized a right-to-use (net of accumulated amortization) asset of $3,334,614 and a lease liability of $3,563,732 related to this agreement. During the year, GDPS recorded $65,617 in amortization expense and $160,067 in interest expense for the right-to-use Bluff City High School.

GDPS amortized the right-to-use assets as follows during the fiscal year:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Right-to-use leased assets being amortized				
Intangible asset - right-to-use lease asset	$ 3,594,973	$ -	$ -	$ 3,594,973
Accumulated amortization				
Intangible asset - right-to-use lease asset	(194,742)	(65,617)	-	(260,359)
Net right-to-use leased assets	$ 3,400,231	$ (65,617)	$ -	$ 3,334,614

Lease liability activity for governmental activities for the year was as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Leases	$ 3,574,733	$ -	$ (11,001)	$ 3,563,732	$ 15,012

Remaining obligations associated with this lease are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 15,012	$ 160,067	$ 175,079
2025	19,276	159,304	178,580
2026	23,808	158,344	182,152
2027	28,620	157,174	185,794
2028	33,728	155,782	189,510
2029-2033	256,702	749,243	1,005,945
2034-2038	438,295	672,350	1,110,645
2039-2043	677,785	548,457	1,226,242
2044-2048	991,017	362,852	1,353,869
2049-2052	1,079,489	103,376	1,182,865
Total	$ 3,563,732	$ 3,226,949	$ 6,790,681

Note 7 - Fund Balance

The fund balance is composed of the following elements:

	General Fund
Nonspendable	
Prepaid expenses	$ 51,435
Restricted	
Stabilization reserve trust	380,067
Unassigned	8,179,684
Total	$ 8,611,186

Note 8 - Risk Management

GDPS TN is exposed to various risks of loss related to torts; theft, damage and destruction of assets; errors and omissions; injuries to employees; life and health of employees; and natural disasters. GDPS TN purchases commercial insurance for property damage with coverage of $149 million, subject to various policy sub-limits generally ranging from $1 million to $50 million and a deductible of $10,000 per occurrence. GDPS TN also purchases commercial insurance for general liability claims with coverage up to $1 million per occurrence and $3 million in the aggregate, with excess liability coverage over $23 million, subject to a deductible of $10,000 per occurrence and a per employee policy limit, subject to a deductible of $100,000 per occurrence per claim, up to a maximum of $1.5 million.

Property and Liability

GDPS TN is exposed to various risks of loss. During fiscal year ended June 30, 2023, GDPS TN contracted with Philadelphia Insurance Companies for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Employee Medical Benefits

GDPS TN has contracted with Aetna and VSP to provide employee health benefits. Periodically, GDPS TN seeks competitive bids to provide this service. Premiums are paid monthly to the carriers who are responsible for providing benefits.

Note 9 - Employee Retirement Systems

Fairley HS, Wooddale MS, Kirby MS and Hillcrest HS are part of the Achievement School District which places the schools in the Teacher Legacy Pension Plan – Achievement and Teacher Hybrid Retirement Plan – Achievement pension plans. Bluff City HS is not part of another district, which places the school in the Teacher Legacy Pension Plan – Bluff City and Teacher Hybrid Retirement Plan – Bluff City pension plans.

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of Tennessee. Certificated employees are members of the Tennessee Consolidated Retirement System. All employees who are not members of this plan must contribute to the federal social security system.

For the fiscal year ended June 30, 2023, GDPS TN reported its proportionate share of net pension liability (asset), deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense (Negative Pension Expense)
Legacy - Achievement	$ (1,699,997)	$ 1,853,262	$ 374,326	$ 18,277
Legacy - Bluff City	(342,832)	351,777	191,034	(39,874)
Hybrid - Achievement	(73,665)	378,427	60,050	115,976
Hybrid - Bluff City	(22,852)	87,835	39,220	30,617
Total	$ (2,139,346)	$ 2,671,301	$ 664,630	$ 124,996

Tennessee Consolidated Retirement System Teacher Legacy Pension Plan – Achievement

Plan description

The Tennessee Consolidated Retirement System ("TCRS") was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees.

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies ("LEAs") after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments ("COLAs") after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index ("CPI") during the prior calendar year, capped at 3.00%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5.00% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2023 to the Teacher Legacy Pension Plan were $420,157 which is 8.69% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension liabilities (assets)

At June 30, 2023, GDPS TN reported a liability (asset) of $(1,699,997) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability (asset) was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022, GDPS TN's proportion was 0.138616%. The proportion measured as of June 30, 2021 was 0.131882%.

Pension expense (negative pension expense)

For the year ended June 30, 2023, GDPS TN recognized pension expense (negative pension expense) of $18,277.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 279,643	$ 287,248
Changes of assumptions	1,064,966	
Net difference between projected and actual earnings on pension plan investment	29,069	-
Change in proportion of net pension liability (asset)	59,427	87,078
Contributions subsequent to the measurement date of June 30, 2022	420,157	-
Total	$ 1,853,262	$ 374,326

GDPS TN employer contributions of $420,157, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2024	$ 168,601
2025	317,492
2026	(324,571)
2027	897,257
Total	$ 1,058,779

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability (asset) in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on actual experience including adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 3,367,108	$ (1,699,997)	$ (5,920,558)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2023, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

Tennessee Consolidated Retirement System Teacher Legacy Pension Plan – Bluff City

Plan description

The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic COLAs after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the CPI during the prior calendar year, capped at 3.00%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5.00% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2023 to the Teacher Legacy Pension Plan were $74,752 which is 8.69% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension liabilities (assets)

At June 30, 2023, GDPS TN reported a liability (asset) of $(342,832) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022, GDPS TN's proportion was 0.027954%. The proportion measured as of June 30, 2021, was 0.018904%.

Pension expense (negative pension expense)

For the year ended June 30, 2023, GDPS TN recognized pension expense (negative pension expense) of $(39,874).

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 56,395	$ 57,928
Changes of assumptions	214,768	-
Net difference between projected and actual earnings on pension plan investment	5,862	-
Change in proportion of net pension liability (asset)	-	133,106
Contributions subsequent to the measurement date of June 30, 2022	74,752	-
Total	$ 351,777	$ 191,034

GDPS TN employer contributions of $74,752, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2024	$ (14,427)
2025	17,245
2026	(97,775)
2027	180,948
Total	$ 85,991

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on actual experience including adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 679,033	$ (342,832)	$ 1,193,978

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2023, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

Tennessee Consolidated Retirement System Teacher Hybrid Retirement Plan – Achievement

Plan Description

The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers employed by GDPS TN with memberships in TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90.

Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic COLAs after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the CPI during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4%, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2023 to the Teacher Retirement Plan were $143,604 which is 2.87% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets)

At June 30, 2023, GDPS TN reported a liability (asset) of $(73,665) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability (asset) was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022, GDPS TN's proportion was 0.243180%. The proportion measured as of June 30, 2021 was 0.266079%.

Pension expense

For the year ended June 30, 2023, GDPS TN recognized pension expense (negative pension expense) of $115,976.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,028	$ 44,756
Net difference between projected and actual earnings on pension plan investment	23,220	-
Changes of assumptions	86,295	-
Change in proportion of net pension liability (asset)	121,280	15,294
Contributions subsequent to the measurement date of June 30, 2022	143,604	-
Total	$ 378,427	$ 60,050

GDPS TN's employer contributions of $143,604, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2024	$ 13,559
2025	13,796
2026	9,980
2027	50,423
2028	16,135
Thereafter	70,880
Total	$ 174,773

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on experience including an adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the three factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension asset to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 386,701	$ (73,665)	$ (409,875)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2023, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

Defined Contribution Plan

The TCRS Retirement Plan has a defined contribution component to the plan. Under the terms of the Plan for the defined contribution component, employees contribute 2% of their salaries to the plan, but are allowed an opt-out feature. GDPS TN is required to contribute 5% of annual salaries, to an individual employee account. For the year ended June 30, 2023, the GDPS TN recognized pension expense of $115,976 related to the defined contribution component of the plan. Employees are immediately vested in the plan.

Tennessee Consolidated Retirement System Teacher Hybrid Retirement Plan – Bluff City

Plan Description

The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers employed by GDPS TN with memberships in TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90.

Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic COLAs after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the CPI during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4%, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2023 to the Teacher Retirement Plan were $40,103 which is 2.87% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets)

At June 30, 2023, GDPS TN reported a liability (asset) of $(22,852) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability (asset) was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022 GDPS TN's proportion was 0.075439%. The proportion measured as of June 30, 2021 was 0.095774%.

Pension expense

For the year ended June 30, 2023, GDPS TN recognized pension expense (negative pension expense) of $30,617.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,250	$ 13,884
Net difference between projected and actual earnings on pension plan investment	7,203	-
Changes of assumptions	26,770	-
Change in proportion of net pension liability (asset)	12,509	25,336
Contributions subsequent to the measurement date of June 30, 2021	40,103	-
Total	$ 87,835	$ 39,220

GDPS TN's employer contributions of $40,103, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2023	$ (1,155)
2024	(1,081)
2025	(2,265)
2026	10,281
2027	(356)
Thereafter	3,088
Total	$ 8,512

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on experience including an adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the three factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension asset to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 119,961	$ (22,852)	$ (127,150)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2023, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

TCRS Stabilization Trust

Legal Provisions

GDPS TN is a member of the TCRS Stabilization Reserve Trust. GDPS TN has placed funds into the irrevocable trust as authorized by statute under Tennessee Code Annotated ("TCA"), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of GDPS TN.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. GDPS TN may not impose any restrictions on investments placed by the trust on their behalf.

Investment Balances

Reserve Trust, are invested in the Tennessee Retiree Group Trust ("TRGT"). The TRGT is not registered with the Securities and Exchange Commission ("SEC") as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on trade-date basis. The fair value of assets of the TRGT held at June 30, 2023, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.

- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.

- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined using amortized cost which approximates fair value.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan’s custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes so to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

US Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute ("MAI"), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter's NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

At June 30, 2023, GDPS TN had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
U.S. equity	N/A	N/A	$ 117,821
Developed market international equity	N/A	N/A	53,209
Emerging market international equity	N/A	N/A	15,203
Investment at Amortized Cost using the NAV			
Private equity and strategic lending	N/A	N/A	76,013
U.S. fixed income	N/A	N/A	76,013
Real estate	N/A	N/A	38,007
Short-term securities	N/A	N/A	3,801
Total			$ 380,067

Investment Type	Fair Value 6/30/2021	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Amortized Cost NAV
U.S. equity	$ 117,821	$ 117,821	$ -	$ -	$ -
Developed market international equity	53,209	53,209	-	-	-
Emerging market international equity	15,203	15,203	-	-	-
Private equity and strategic lending	76,013	-	-	-	76,013
U.S. fixed income	76,013	-	76,013	-	-
Real estate	38,007	-	-	38,007	-
Short-term securities	3,801	-	3,801	-	-
Total	$ 380,067	$ 186,233	$ 79,814	$ 38,007	$ 76,013

Risks and Uncertainties

The TCRS Stabilization Reserve Trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. GDPS TN does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. GDPS TN does not have the ability to limit the credit ratings of individual investments made by the trust.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. GDPS TN places no limit on the amount the county may invest in one issuer.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of GDPS TN to pay retirement benefits of GDPS TN employees.

For further information concerning the GDPS TN's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://comptroller.tn.gov/content/dam/cot/sa/advancedsearch/disclaimer/2019/ag18092.pdf.

401K

Effective January 1, 2016, GDPS TN established a defined contribution plan, the Green Dot Public Schools 401K, covering all eligible employees 21 years or older and with one year of eligibility service. All employees who meet the 401K plan entry requirements, which is the completion of one year of employment and 1,000 hours, are eligible for Safe Harbor Match Contributions. Safe Harbor Matching Contributions are always 100% vested and non-forfeitable. GDPS TN makes a matching contribution equal to participants' contributions to the Green Dot Public Schools 401K up to 4.00% of the participant's compensation. The employer's contribution to the Green Dot Public Schools 401K for the year ended June 30, 2023, was $313,342. Only employees not in the pension plan are eligible to participate in the 401K plan.

Note 10 - Commitments and Contingencies

Grants

GDPS TN received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of GDPS TN at June 30, 2023.

Litigation

GDPS TN has various outstanding claims or litigation. However, based on consultation with legal counsel, management believes that the ultimate resolution of these matters will not have a material adverse effect on GDPS TN's financial position or result of operations.

Note 11 - Related Party Transactions

Related Organizations

GDPS TN Regional Office ensures that its schools' legal requirements, and all such conditions as may have been imposed by the appropriate authorizers are fully complied with at all times. The GDPS TN regional office provides the following services to the schools: human resources, information technology, fund raising, facilities management, operations management, financial oversight, executive management, and curriculum development. GDPS TN schools paid $3,831,337 in fees to GDPS TN regional office during the year. At June 30, 2023, GDPS TN schools reported an accounts receivable of $4,486,127 and accounts payable of $1,461,645 from GDPS TN regional office.

Required Supplementary Information
June 30, 2023

Green Dot Public Schools Tennessee

Green Dot Public Schools Tennessee

Schedule of the Proportionate Share of the Net Pension Liability (Asset)

Year Ended June 30, 2023

Teacher Legacy Pension Plan - Achievement	2022	2021	2020	2019	2018	2017	2016
GDPS TN's proportion of the net pension liability (asset)	0.138616%	0.131882%	0.149358%	0.151205%	0.137437%	0.129817%	0.063552%
GDPS TN's proportionate share of the net pension liability (asset)	$ (1,699,997)	$ (5,688,384)	$ (1,138,961)	$ (1,554,656)	$ (483,631)	$ (42,473)	$ 397,162
GDPS TN's covered - employee payroll	$ 4,561,774	$ 4,331,633	$ 3,985,758	$ 5,070,112	$ 4,812,616	$ 4,819,251	$ 2,294,081
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-37.27%	-131.41%	-22.91%	-30.66%	-10.05%	-0.88%	17.31%
Plan fiduciary net position as a percentage of the total pension liability (asset)	-104.42%	116.13%	103.09%	104.28%	101.49%	100.14%	97.14%

Teacher Legacy Pension Plan - Bluff City	2022	2021	2020	2019	2018
GDPS TN's proportion of the net pension liability (asset)	0.027954%	0.018904%	0.013723%	0.011976%	0.008677%
GDPS TN's proportionate share of the net pension liability (asset)	$ (342,832)	$ (815,388)	$ (104,648)	$ (123,130)	$ (30,533)
GDPS TN's covered - employee payroll	$ 919,957	$ 620,471	$ 266,602	$ 401,556	$ 303,831
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-37.27%	-131.41%	-22.91%	-30.66%	-10.05%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.42%	116.13%	103.09%	104.28%	101.49%

Teacher Hybrid Retirement Plan - Achievement	2022	2021	2020	2019	2018	2017	2016
GDPS TN's proportion of the net pension liability (asset)	0.243180%	0.266079%	0.081129%	0.405550%	0.474202%	0.678577%	0.488770%
GDPS TN's proportionate share of the net pension liability (asset)	$ (73,665)	$ (288,220)	$ (46,133)	$ (228,928)	$ (215,064)	$ (179,032)	$ (50,883)
GDPS TN's covered - employee payroll	$ 4,152,795	$ 3,840,089	$ 6,885,582	$ 4,291,547	$ 4,143,953	$ 4,223,468	$ 2,150,617
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-1.77%	-7.51%	-4.51%	-5.33%	-5.19%	-4.24%	-2.37%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.55%	121.53%	116.52%	123.07%	126.97%	126.81%	121.88%

Teacher Hybrid Retirement Plan - Bluff City	2022	2021	2020	2019	2018
GDPS TN's proportion of the net pension liability (asset)	0.075439%	0.095774%	0.261252%	0.075178%	0.044219%
GDPS TN's proportionate share of the net pension liability (asset)	$ (22,852)	$ (103,744)	$ (148,559)	$ (42,437)	$ (20,055)
GDPS TN's covered - employee payroll	$ 1,288,261	$ 1,382,225	$ 1,184,871	$ 795,537	$ 386,423
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-1.77%	-7.51%	-4.51%	-5.33%	-5.19%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.55%	121.53%	116.52%	123.07%	126.97%

See Notes to Required Supplementary Information

Green Dot Public Schools Tennessee
Schedule of Contributions
Year Ended June 30, 2023

Teacher Legacy Pension Plan - Achievement	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 420,157	$ 469,863	$ 444,859	$ 423,686	$ 530,334	$ 436,985	$ 414,842	$ 207,385
Contributions in relation to the contractually required contribution	420,157	469,863	444,859	423,686	530,334	436,985	414,842	207,385
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GDPS TN's covered - employee payroll	$ 4,834,952	$ 4,561,774	$ 4,331,633	$ 3,985,758	$ 5,070,112	$ 4,812,616	$ 4,819,251	$ 2,294,081
Contributions as a percentage of covered - employee payroll	8.69%	10.30%	10.27%	10.63%	10.46%	9.08%	8.61%	9.04%

Teacher Legacy Pension Plan - Bluff City	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ 74,752	$ 94,756	$ 63,722	$ 28,340	$ 42,003	$ 27,588
Contributions in relation to the contractually required contribution	74,752	94,756	63,722	28,340	42,003	27,588
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
GDPS TN's covered - employee payroll	$ 860,205	$ 919,957	$ 620,471	$ 266,602	$ 401,556	$ 303,831
Contributions as a percentage of covered - employee payroll	8.69%	10.30%	10.27%	10.63%	10.46%	9.08%

Teacher Hybrid Retirement Plan - Achievement	2023	2022	2021	2020	2019*	2018	2017	2016
Contractually required contribution	$ 143,604	$ 83,471	$ 77,570	$ 66,925	$ 83,256	$ 67,577	$ 178,151	$ 53,834
Contributions in relation to the contractually required contribution	143,604	83,471	77,570	66,925	83,256	165,758	178,151	86,024
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ (98,181)	$ -	$ (32,190)
District's covered - employee payroll	$ 5,003,618	$ 4,152,795	$ 3,840,089	$ 6,885,582	$ 4,291,547	$ 4,143,953	$ 4,223,468	$ 2,150,617
Contributions as a percentage of covered - employee payroll	2.87%	2.01%	2.02%	0.97%	1.94%	4.00%	4.22%	4.00%

Teacher Hybrid Retirement Plan - Bluff City	2023	2022	2021	2020	2019*	2018
Contractually required contribution	$ 40,103	$ 46,790	$ 47,014	$ 23,743	$ 15,433	$ 6,302
Contributions in relation to the contractually required contribution	40,103	46,790	47,014	23,743	15,433	15,457
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ (9,155)
District's covered - employee payroll	$ 1,397,319	$ 1,288,261	$ 1,382,225	$ 1,184,871	$ 795,537	$ 386,423
Contributions as a percentage of covered - employee payroll	2.87%	3.63%	3.40%	2.00%	1.94%	4.00%

*In FY 2019 GDPS TN placed the actuarially determined contribution rate (1.94%) of covered payroll into the pension plan and placed 2.06 percent of covered payroll into the Pension Stabilization Reserve Trust.

Note 1 - Purpose of Schedules

Schedule of Proportionate Share of the Net Pension Liability (Asset)

This schedule presents information on GDPS TN's proportionate share of the net pension liability (asset) ("NPL"), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with GDPS TN. In the future, as data becomes available, ten years of information will be presented. Teacher Legacy Pension Plan – Bluff City and Teacher Hybrid Retirement Plan – Bluff City has information starting in 2018 due to Bluff City HS opening during the fiscal year end June 30, 2018.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for Teacher Hybrid Retirement Plan and Teacher Legacy Pension Plan.
- *Changes of Assumptions* – In 2022, the following assumptions were changed: decreased inflation rate from 2.1% to 2.25%; decreased the investment rate of return from 7.25% to 6.75%; decreased the cost-of-living adjustment from 2.25% to 2.125%; decreased salary growth graded ranges from an average of 3.44% to an average of 8.72%; and modified mortality assumptions.

Schedule of Contributions

This schedule presents information on GDPS TN's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented. Teacher Legacy Pension Plan – Bluff City and Teacher Hybrid Retirement Plan – Bluff City has information starting in 2018 due to Bluff City HS opening during the fiscal year end June 30, 2018.

Supplementary Information
June 30, 2023

Green Dot Public Schools Tennessee

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through Achievement School District			
COVID-19 Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	[1]	$ 1,514,283
COVID-19 Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	[1]	1,833,237
COVID-19 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	[1]	626,732
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth	84.425W	[1]	20,021
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief Innovative School Models (ARP-ESSER Federal Funds)	84.425U	[1]	112,374
Subtotal			4,106,647
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	[1]	2,549,928
Title I, School Improvement Grant, Turnaround Action Grant	84.010A	[1]	705,742
Subtotal			3,255,670
Title II, Part A, Improving Teacher Quality	84.367	[1]	122,333
Title IV, Part B, 21st Century Community Learning Centers (CCLC) - High School ASSETs	84.287	[1]	573,527
Safe and Supportive Schools	84.184Y	[1]	80,164
Special Education Cluster			
Basic Local Assistance Entitlement, Part B, Section 611	84.027	[1]	341,520
American Rescue Plan IDEA, Part B, Sec 611, Local Assistant Entitlement	84.027	[1]	156,900
IDEA, Part B: Special Education Grants to States-Best for All	84.027A	[1]	31,252
Total Special Education Cluster			529,672
Total U.S. Department of Education			8,668,013

[1] Pass-Through Entity Identifying Number not available

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through Achievement School District			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	[1]	$ 477,820
Resilient School Communities	93.354	[1]	136,033
Total U.S. Department of Health and Human Services			613,853
Total Federal Financial Assistance			$ 9,281,866

[1] Pass-Through Entity Identifying Number not available

Grantor/Pass-Through Grantor	State Awards
Passed through Achievement School District	
Basic Education Program	$ 18,078,859
Passed through Memphis Shelby County Schools	
Basic Education Program	5,250,207
Charter School Facility Grant	1,537,657
Charter Scholl Facilities Grant Non-Competitive	639,515
Learning Camp Transportation	12,954
Learning Loss Bridge Camp	66,155
Total State Financial Assistance	$ 25,585,347

Green Dot Public Schools Tennessee

Schedule of Change in Long Term Debt By Individual Issue

June 30, 2023

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Final Maturity Date	Beginning Balance July 1, 2022	Issued During Period	Paid and/or Matured During Period	Refunded During Period	Ending Balance June 30, 2023
Governmental Activities:									
Loan payable									
Loan payable through CSGF Memphis, LLC	$ 585,000	1.00%	8/7/2015	12/31/2025	$ 585,000	$ -	$ -	$ -	$ 585,000
Loan payable through CSGF Memphis, LLC	820,000	1.00%	10/5/2016	8/1/2025	596,000	-	(149,000)	-	447,000
Loan payable through Nonprofit Finance Fund	2,740,083	5.75%	4/4/2018	4/1/2025	2,571,483	-	(85,214)	-	2,486,269
Loan payable through Nonprofit Finance Fund	3,300,000	6.50%	5/17/2019	4/1/2025	3,254,166	-	(23,029)	-	3,231,137
Total loan payable					$ 7,006,649	$ -	$ (257,243)	$ -	$ 6,749,406

	Original Amount of Issue	Interest Rate	Date of Issue	Final Maturity Date	Beginning Balance July 1, 2022	Issued During Period	Paid and/or Matured During Period	Remeasurements	Ending Balance June 30, 2023
Right-of-use lease liability									
Lease - Bluff City High School Building	$ 3,594,973	4.50%	5/1/2020	3/1/2052	$ 3,574,733	$ -	$ (11,001)	$ -	$ 3,563,732

Lease requirements by year are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 15,012	$ 160,067	$ 175,079
2025	19,276	159,304	178,580
2026	23,808	158,344	182,152
2027	28,620	157,174	185,794
2028	33,728	155,782	189,510
2029-2033	256,702	749,243	1,005,945
2034-2038	438,295	672,350	1,110,645
2039-2043	677,785	548,457	1,226,242
2044-2048	991,017	362,852	1,353,869
2049-2052	1,079,489	103,376	1,182,865
Total	$ 3,563,732	$3,226,949	$ 6,790,681

Green Dot Public Schools Tennessee
Combining Balance Sheet by School – Governmental Funds
June 30, 2023

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total General Fund
Assets						
Restricted investments -						
TCRS Stabilization Reserve	$ 65,278	$ 76,918	$ 80,207	$ 69,475	$ 88,189	$ 380,067
Accounts receivable	959,798	3,405,966	1,176,363	3,504,364	1,077,959	10,124,450
Prepaid expenses	8,090	8,285	8,231	5,945	20,884	51,435
Total assets	$ 1,033,166	$ 3,491,169	$ 1,264,801	$ 3,579,784	$ 1,187,032	$ 10,555,952
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 926,028	$ 71,883	$ 654,317	$ 51,328	$ 41,295	$ 1,744,851
Unearned revenue	39,052	41,176	35,675	50,064	33,948	199,915
Total liabilities	965,080	113,059	689,992	101,392	75,243	1,944,766
Fund Balances						
Nonspendable	8,090	8,285	8,231	5,945	20,884	51,435
Restricted	65,278	76,918	80,207	69,475	88,189	380,067
Unassigned	(5,282)	3,292,907	486,371	3,402,972	1,002,716	8,179,684
Total fund balances	68,086	3,378,110	574,809	3,478,392	1,111,789	8,611,186
Total liabilities and fund balances	$ 1,033,166	$ 3,491,169	$ 1,264,801	$ 3,579,784	$ 1,187,032	$ 10,555,952

Green Dot Public Schools Tennessee

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by School – Governmental Funds

June 30, 2023

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total General Fund
Revenues						
Basic education program revenue	$ 4,282,106	$ 5,215,622	$ 4,491,614	$ 4,089,517	$ 5,250,207	$ 23,329,066
Federal sources	1,710,504	1,938,774	1,983,877	1,932,180	1,716,531	9,281,866
Other State sources	668,369	197,927	634,001	637,211	118,773	2,256,281
Local sources	79,669	76,193	94,578	78,378	115,940	444,758
Local sources - Internal school fund	16,008	32,692	39,401	27,766	13,921	129,788
Total revenues	6,756,656	7,461,208	7,243,471	6,765,052	7,215,372	35,441,759
Expenditures						
Current						
Instructional						
Salaries and benefits	2,962,623	3,986,155	3,689,212	3,205,271	3,634,875	17,478,136
Student services	268,929	129,368	168,817	115,816	326,976	1,009,906
Materials and supplies	313,966	263,878	322,036	293,487	333,965	1,527,332
Internal School Fund	16,008	32,692	39,401	27,766	13,921	129,788
Nutrition	275	240	232	132	566	1,445
Other expenses	412,041	427,705	472,806	369,486	505,678	2,187,716
General and administrative						
Operational services	104,962	126,995	109,787	99,312	149,011	590,067
Rental, leases, and maintenance	801,048	707,347	681,016	486,592	488,896	3,164,899
Professional services	693,556	866,742	735,751	691,158	821,942	3,809,149
Capital outlay	660,688	13,700	458,138	509,244	13,700	1,655,470
Debt service						
Principal	-	-	76,317	72,683	119,244	268,244
Interest and other	-	-	(3,440)	(3,029)	516,615	510,146
Total expenditures	6,234,096	6,554,822	6,750,073	5,867,918	6,925,389	32,332,298
Net Change in Fund Balances	522,560	906,386	493,398	897,134	289,983	3,109,461
Fund Balance - Beginning	(454,474)	2,471,724	81,411	2,581,258	821,806	5,501,725
Fund Balance - Ending	$ 68,086	$ 3,378,110	$ 574,809	$ 3,478,392	$ 1,111,789	$ 8,611,186

See Notes to Supplementary Information

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal awards

Basis of Presentation
The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal activity of GDPS TN under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles*, *and Audit Requirements for Federal Awards*("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of GDPS TN, it is not intended to and does not present the financial position, or changes in net position or fund balance of GDPS TN.

Summary of Significant Accounting Policies
Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate
GDPS TN has not elected to use the ten percent de minimis cost rate.

Food Donation
Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2023, GDPS TN did not have any food commodities in inventory.

Schedule of Expenditures of State Awards

The accompanying schedule of expenditures of state awards includes the state activity of GDPS TN under programs of the state government for the year ended June 30, 2023.

Schedule of Change in Long Term Debt By Individual Issue

Schedule of changes in long-term debt by individual issue as noted on the financial statements of the governmental activities.

Schedule of Change in Lease Obligation

Schedule of changes in lease obligation by individual issue as noted on the financial statements of the governmental activities.

Combining Balance Sheet by School and Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by School

The Combining Balance Sheet by School and Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by School is included to provide information regarding the individual schools that have been included in the General Fund.

Independent Auditor's Reports
June 30, 2023

Green Dot Public Schools Tennessee

EideBailly

CPAs & BUSINESS ADVISORS

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*

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

We have audited, in accordance with 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 *(Government Auditing Standards)*, the financial statements of the governmental activities and the major fund information of Green Dot Public Schools Tennessee ("GDPS TN"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 18, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered GDPS TN's 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 GDPS TN's internal control. Accordingly, we do not express an opinion on the effectiveness of GDPS TN's 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 GDPS TN'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether GDPS TN's 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 financial statements. 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 GDPS TN's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering GDPS TN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 18, 2023

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Green Dot Public Schools Tennessee's ("GDPS TN") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of GDPS TN's major federal programs for the year ended June 30, 2023. GDPS TN's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, GDPS TN complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of GDPS TN and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of GDPS TN's compliance with the compliance requirements referred to above.

What inspires you, inspires us. | eidebailly.com

10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to GDPS TN's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on GDPS TN's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about GDPS TN's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 GDPS TN's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of GDPS TN's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of GDPS TN's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 18, 2023

Schedule of Findings and Questioned Costs
June 30, 2023

Green Dot Public Schools Tennessee

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness identified	No
Significant deficiency identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal programs:	
Material weakness identified	No
Significant deficiency identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for major Federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
Title I, Part A, Basic Grants Low-Income and Neglected and Title I, School Improvement Grant, Turnaround Action Grant	84.010, 84.010A
COVID-19 Education Stabilization Fund	84.425D, 84.425U, 84.425W

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	Yes

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statements
June 30, 2024

Green Dot Public Schools Tennessee

Includes:

Fairley High School
Wooddale Middle School
Hillcrest High School
Kirby Middle School
Bluff City High School

Green Dot Public Schools Tennessee

Table of Contents

June 30, 2024

Independent Auditor's Report 1

Introductory Section

Roster of Officials (Unaudited) 4

Management's Discussion and Analysis 5

Government Wide Financial Statements

Statement of Net Position 12
Statement of Activities 13

Government Fund Financial Statements

Balance Sheet – Governmental Funds 14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 17

Notes to Financial Statements 19

Required Supplementary Information

Schedule of the Proportionate Share of the Net Pension Liability (Asset) 56
Schedule of Contributions 57
Notes to Required Supplementary Information 59

Supplementary Information

Schedule of Expenditures of Federal Awards 60
Schedule of Expenditures State Awards 61
Schedule of Change in Long Term Debt By Individual Issue 62
Schedule of Change in Lease Obligation 63
Combining Balance Sheet by School – Governmental Funds 64
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by School – Governmental Funds 65
Notes to Supplementary Information 66

Independent Auditor's Reports

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* 67

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance 69

Schedule of Findings and Questioned Costs

Summary of Auditor's Results 72
Financial Statement Findings 73
Federal Awards Findings and Questioned Costs 74
Summary Schedule of Prior Audit Findings 75

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund information of the Green Dot Public Schools Tennessee ("GDPS TN") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise GDPS TN's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund information of GDPS TN, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 GDPS TN, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GDPS TN's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 GDPS TN's 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 GDPS TN's 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of GDPS TN's proportionate share of the net pension liability (asset), and the schedule of GDPS TN's contributions , be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide

any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise GDPS TN's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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 or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2024 on our consideration of GDPS TN's 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 GDPS TN's 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 GDPS TN's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
December 23, 2024

BOARD OF DIRECTORS

MEMBER	OFFICE	TERM EXPIRES
Pam Egwuekwe	Vice Board Chair	December 2024
Amertice Allen	Board Secretary	December 2024
Terrell Monger	Member	December 2026
Matt Thiry	Member	December 2026
Pedro Velasquez	Member	December 2026
Tamika Young	Member	December 2026

ADMINISTRATION

NAME	TITLE
Jocquell Rodgers	Executive Director

This section of Green Dot Public Schools Tennessee ("GDPS TN") annual financial report presents our discussion and analysis of GDPS TN's financial performance during the fiscal year that ended on June 30, 2024, with comparative information for 2023. Please read it in conjunction with GDPS TN's financial statements, which immediately follow this section.

In 2024, the organization underwent a rebranding initiative, resulting in a name change to Iota Community Schools which reflects its evolving mission and values. This strategic decision was aimed at enhancing its public image and aligning more closely with its current objectives and stakeholder expectations.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all the activities of GDPS TN using the integrated approach as prescribed by Governmental Accounting Standards Board ("GASB") Statement No. 34.

The Government-Wide Financial Statements present the financial picture of GDPS TN from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of GDPS TN (including capital assets and right-of-use leased assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for one category of activities: governmental.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The primary unit of the government is GDPS TN's five charter schools and does not include GDPS TN's Regional Office. See Note 1 for further explanation.

REPORTING GDPS TN AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about GDPS TN as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of GDPS TN using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report GDPS TN's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure GDPS TN's financial health, or financial position. Over time, increases or decreases in GDPS TN's net position will serve as a useful indicator of whether the financial position of GDPS TN is improving or deteriorating. Other factors to consider are changes in the GDPS TN's property tax base and the condition of the GDPS TN's facilities.

The relationship between revenues and expenses is the GDPS TN's operating results. Since the Board of Directors' responsibility is to provide services to its students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of GDPS TN. The quality of the education and the safety of the schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, all of GDPS TN activities are reported as governmental activities.

Governmental Activities – All of GDPS TN's services are reported in this category. This includes the education of students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. State income taxes, federal grants, state grants, property taxes, and local grants finance these activities.

REPORTING GDPS TN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not GDPS TN as a whole. Some funds are required to be established by state law.

Governmental Funds – Most of the GDPS TN's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the GDPS TN's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the GDPS TN's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

FINANCIAL HIGHLIGHTS

From prior year to current year, GDPS TN saw an increase in grants and contributions. Total revenue increased by approximately $6,415,764. Total expenses increased by approximately $4,865,549. The result of the increase in total revenue and increase in total expense was an overall improvement of Change In Net Position relative to the prior year. Fiscal year 2024, Change In Net Position was $6,475,528. Fiscal year 2023, Change In Net Position was $4,919,313.

GDPS TN AS A WHOLE

Net Position

GDPS TN's net position was $19,984,211 for the fiscal year ended June 30, 2024. Of this amount, $15,699,561 was unrestricted. Restricted net position is reported separately to show legal constraints that limit the Board of Directors' ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of GDPS TN's governmental activities.

Table 1

	Governmental Activities	
	2024	2023
Assets		
Current and other assets	$ 14,237,606	$ 10,555,952
Aggregate net pension asset	2,206,721	2,139,346
Capital assets and right-of-use lease assets,	12,029,640	11,277,015
Total assets	28,473,967	23,972,313
Deferred Outflows of Resources	2,525,301	2,671,301
Liabilities		
Current liabilities	499,838	1,944,766
Right-of-use lease liability	3,548,720	3,563,732
Long-term liabilities	6,452,718	6,964,803
Total liabilities	10,501,276	12,473,301
Deferred Inflows of Resources	513,781	664,630
Net Position		
Net investment in capital assets	2,144,336	963,877
Restricted	2,140,314	1,854,783
Unrestricted	15,699,561	10,687,023
Total net position	$ 19,984,211	$ 13,505,683

The $15,699,561 in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Changes in Net Position

The results of this year's operations for GDPS TN as a whole are reported in the Statement of Activities on page 13. Table 2 takes the information from that Statement and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2024	2023
Revenues		
Program revenues		
Operating grants and contributions	$ 11,256,156	$ 11,202,617
General revenues		
Basic education program revenue	27,206,381	23,329,066
Other general revenues	3,394,986	910,076
Total revenues	41,857,523	35,441,759
Expenses		
Governmental activities		
Instructional		
Salaries and benefits	17,580,207	17,109,102
Student services	866,081	1,009,906
Materials and supplies	2,175,386	1,527,332
Nutrition	1,723	1,445
Other expenses	2,507,443	2,317,504
General and administrative		
Operational services	807,245	590,067
Rental, leases, and maintenance	6,040,546	3,168,369
Professional services	4,261,177	3,809,149
Depreciation and amortization	772,753	479,426
Debt service - interest	366,434	510,146
Total expenses	35,378,995	30,522,446
Change in net position	$ 6,478,528	$ 4,919,313

Governmental Activities

As reported in the Statement of Activities on page 13, the cost of all of the governmental activities this year was $35,378,955. A portion of the cost in the amount of $11,256,156 was paid by other governments and organizations who subsidized certain programs with grants and contributions. The remaining portion of governmental activities was paid with $30,601,367 in basic education program revenues and other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of GDPS TN's largest functions: salaries and benefits, student services, materials and supplies, operational services, professional services, depreciation, debt service- interest, other expenses, and rental leases and maintenance. Net cost of services shows the financial burden that was placed on Tennessee taxpayers by each of these functions. Providing this information allows the citizens to consider the cost of each function in comparison to the benefits provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
Instructional				
Salaries and benefits	$ 17,580,207	$ 17,109,102	$ (8,541,892)	$ (9,406,139)
Student services	866,081	1,009,906	(702,885)	(629,805)
Materials and supplies	2,175,386	1,527,332	(1,023,294)	(1,185,562)
Nutrition	1,723	1,445	(1,723)	(1,445)
Other expenses	2,507,443	2,317,504	(1,604,890)	(322,014)
General and administrative				
Operational services	807,245	590,067	(807,245)	(590,067)
Rental, leases, and maintenance	6,040,546	3,168,369	(6,040,546)	(2,386,076)
Professional services	4,261,177	3,809,149	(4,261,177)	(3,809,149)
Depreciation and amortization	772,753	479,426	(772,753)	(479,426)
Debt service - interest	366,434	510,146	(366,434)	(510,146)
Total	$ 35,378,995	$ 30,522,446	$ (24,122,839)	$ (19,319,829)

GDPS TN'S FUNDS

As GDPS TN completed this year, the governmental funds reported a fund balance of $13,737,768, which is an increase of $5,126,582 from last year (Table 4).

Table 4

	Balances and Activity			
	July 1, 2023	Revenues	Expenditures	June 30, 2024
General fund	$ 8,611,186	$ 41,857,523	$ 36,730,941	$ 13,737,768

CAPITAL ASSETS, RIGHT-OF-USE LEASED ASSETS, AND LONG-TERM LIABILITIES

Capital Assets and Right-of-Use Leased Assets

At June 30, 2024, GDPS TN had $12,029,640 in a broad range of capital assets and right-of-use leased assets, assets (net of depreciation and amortization), including land, buildings, furniture, and equipment, and right-of-use leased assets. This amount represents a net increase (including additions, deductions, and depreciation) of $752,625, or 6.67%, from last year (Table 5).

Table 5

	Governmental	
	2024	2023
Construction in progress	$ 628,614	$ -
Intangible asset - right-of-use leased assets	3,268,420	3,334,614
Buildings and improvements	8,078,948	7,875,041
Furniture and equipment	53,658	67,360
Total	$ 12,029,640	$ 11,277,015

This year's additions of $1,525,378 included construction costs for the Bluff City High School project.

See Notes 3 and 6 for additional information.

Long-Term Liabilities and Right-of-Use Lease Liability

At the end of this year, GDPS TN had $10,001,438 in long-term liabilities including right-of-use lease liability outstanding versus $10,528,535 last year, a decrease of 5.01%. Those long-term liabilities consisted of:

Table 6

	Governmental	
	2024	2023
Loans	$ 6,336,584	$ 6,749,406
Leases	3,548,720	3,563,732
Compensated absences	116,134	215,397
Total	$ 10,001,438	$ 10,528,535

See Notes 5 and 6 for additional information.

At year-end, GDPS TN has a net pension asset of $2,206,724 versus $2,139,346 last year, an increase of $67,378, or 3.15%.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the GDPS TN budget for the 2024-2025 year, the Board of Directors and management used the following criteria:

The key assumptions in our revenue forecast were:

- Updated state apportionment numbers such as Basic Education Program ("BEP") based on the current state budget.
- Changes to the state categorical funds based on up-to-date student demographics (i.e., special education and poverty) and legislature approval of the state budget.
- Updated Federal Entitlements funding based on up-to-date student demographics and overall federal funding.

The key assumptions in our expenditure forecasts were:

- Grades six through twelve enrollment of 1,919 students;
- Staffed schools as needed per the number of students at each site;
- Fixed facility expense payment based on leases; and
- Optimal per student spending on variable categories;

CONTACTING GDPS TN'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens, taxpayers, students, investors and creditors with a general overview of GDPS TN's finances and to show GDPS TN's accountability for the money it receives. If there are any questions about this report or need any additional financial information, contact Jocquell Rodgers, Executive Director, at info@iotaschools.org.

	Governmental Activities
Assets	
Restricted investments - TCRS Stabilization Reserve	$ 447,374
Accounts receivable	13,722,247
Prepaid expenses	67,985
Restricted aggregate net pension asset	2,206,721
Capital assets, net of accumulated depreciation	8,761,220
Capital assets, intangible asset - right-of-use leased asset, net of accumulated amortization	3,268,420
Total assets	28,473,967
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	2,525,301
Liabilities	
Accounts payable	499,838
Right-of-use lease liability	
Right-of-use lease liability, due within one year	19,276
Right-of-use lease liability, due in more than one year	3,529,444
Long-term liabilities	
Long-term liabilities other than pensions due within one year	5,751,584
Long-term liabilities other than pensions due in more than one year	701,134
Total long-term liabilities	6,452,718
Total liabilities	10,501,276
Deferred Inflows of Resources	
Deferred inflows of resources related to pensions	513,781
Net Position	
Net investment in capital assets	2,144,336
Restricted for	
Stabilization reserve trust	447,374
Net pension asset	1,692,940
Unrestricted	15,699,561
Total net position	$ 19,984,211

Green Dot Public Schools Tennessee

Statement of Activities

Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position Total
Governmental Activities			
Instructional			
Salaries and benefits	$ 17,580,207	$ 9,038,315	$ (8,541,892)
Student services	866,081	163,196	(702,885)
Materials and supplies	2,175,386	1,152,092	(1,023,294)
Nutrition	1,723	-	(1,723)
Other expenses	2,507,443	902,553	(1,604,890)
General and administrative			
Operational services	807,245	-	(807,245)
Rental, leases, and maintenance	6,040,546	-	(6,040,546)
Professional services	4,261,177	-	(4,261,177)
Depreciation and amortization	772,753	-	(772,753)
Debt service - interest	366,434	-	(366,434)
Total governmental activities	$ 35,378,995	$ 11,256,156	(24,122,839)
General revenues and subventions			
Basic education program revenue			27,206,381
Miscellaneous			3,394,986
Total general revenues and subventions			30,601,367
Change in Net Position			6,478,528
Net Position - Beginning			13,505,683
Net Position - Ending			$ 19,984,211

Green Dot Public Schools Tennessee
Balance Sheet – Governmental Funds
June 30, 2024

	General Fund
Assets	
Restricted investments - TCRS Stabilization Reserve	$ 447,374
Accounts receivable	13,722,247
Prepaid expenses	67,985
Total assets	$ 14,237,606
Liabilities and Fund Balances	
Liabilities	
Accounts payable	$ 499,838
Fund Balances	
Nonspendable	67,985
Restricted	447,374
Unassigned	13,222,409
Total fund balances	13,737,768
Total liabilities and fund balances	$ 14,237,606

Total Fund Balance - Governmental Funds		$ 13,737,768
Amounts Reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	$ 11,641,640	
Accumulated depreciation is	(2,880,420)	
Net capital assets		8,761,220
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use leased assets is	3,594,973	
Accumulated amortization is	(326,553)	
Net right-to-use leased assets		3,268,420
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Net pension asset		2,525,301
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Net pension asset		(513,781)
Net pension asset is not due and receivable in the current period, and is not reported as an asset in the funds.		2,206,721
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
Loans	(6,336,584)	
Leases	(3,548,720)	
Compensated absences (vacations)	(116,134)	
Total long-term liabilities		(10,001,438)
Total net position - governmental activities		$ 19,984,211

	General Fund
Revenues	
Basic education program revenue	$ 27,206,381
Federal sources	11,257,374
Other state sources	2,770,827
Other local sources	576,106
Local sources - Internal school funds	46,835
Total revenues	41,857,523
Expenditures	
Current	
Instructional	
Salaries and benefits	17,751,694
Student services	866,081
Materials and supplies	2,175,386
Internal school funds	46,835
Nutrition	1,723
Other expenses	2,460,608
General and administrative	
Operational services	807,245
Rental, leases, and maintenance	6,040,546
Professional services	4,261,177
Capital outlay	1,525,378
Debt service	
Principal	427,834
Interest and other	366,434
Total expenditures	36,730,941
Net Change in Fund Balance	5,126,582
Fund Balance - Beginning	8,611,186
Fund Balance - Ending	$ 13,737,768

Total Net Change in Fund Balance - Governmental Funds		$ 5,126,582
Amounts Reported for Governmental Activities in the Statement of Activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.		
This is the amount by which capital outlays exceeds depreciation in the period.		
Capital outlays	$ 1,525,378	
Depreciation expense	(706,559)	
Net expense adjustment		818,819
Amortization of right to use lease assets is reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual amortization expenses in the Statement of Activities.		(66,194)
In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (i.e., the amounts actually paid). Vacation earned was less than the amounts used by $99,263.		99,263
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.		72,224

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.		
Loans	$ 412,822	
Leases	15,012	
Total payments		$ 427,834
Change in net position of governmental activities		$ 6,478,528

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

Green Dot Public Schools Tennessee ("GDPS TN") (A Tennessee Nonprofit Public Benefit Organization) was organized on May 29, 2014. Financial activity began on July 1, 2014. During the fiscal year ended June 30, 2024, GDPS TN operated five charters. Fairley High School ("Fairley HS"), Wooddale Middle School ("Wooddale MS"), Kirby Middle School ("Kirby MS") and Hillcrest High School (Hillcrest HS) operate under the approval of the Tennessee Department of Education ("TDOE") and are part of the Achievement School District. Bluff City High School (Bluff City HS) operates under the approval of the TDOE. Fairley High School, Hillcrest High School, Kirby Middle School, Wooddale Middle School, and Bluff City High School receive per-pupil funding to help support operations. In accordance with TCA § 49-13-127(b)(3), the financial statements only include the financial position and activities of the five charter schools, and do not include the financial position and management activities of the Regional Office. Accordingly, these financial statements are not intended to present fairly the financial position and results of operations of the GDPS TN in compliance with accounting principles generally accepted in the United States of America.

GDPS TN was founded upon the simple idea that every child in every community deserves to go to a great school. GDPS TN's mission is to transform public education so all students graduate prepared for college, leadership, and life. GDPS TN's academic model is designed to meet individual student needs and to provide students with a rigorous curriculum and the support they need to succeed. GDPS TN ensures that every student has a highly effective classroom experience by providing small, safe personalized schools, high expectations for all students, local control and accountability, parent participation, maximum funding in the classroom, and a longer school day and year. During the 2023-2024 fiscal year, GDPS TN served 2,350 students in three high schools and two middle schools. GDPS TN's students mirror the socio-economic demographic of their communities and local traditional schools.

In 2024, the organization underwent a rebranding initiative, resulting in a name change to Iota Community Schools which reflects its evolving mission and values. This strategic decision was aimed at enhancing its public image and aligning more closely with its current objectives and stakeholder expectations.

Other Related Entities

Green Dot Public Schools National ("GDPS National") is a national organization providing services to schools in California, Tennessee, and South Texas. These services include, but are not limited to, Human Resources, Legal, Finance and Accounting, Information Technology, Knowledge Management, Strategic Planning, and National Expansion. In exchange, GDPS TN pays service fees to GDPS National. Each of the regional offices operates the schools and oversees educational services in its region.

GDPS National grants GDPS TN a non-transferable, non-sub-licensable, and non-exclusive license to use, reproduce, and display the Green Dot brand, which includes, but is not limited to: trademarks, service marks, design marks, trade names, domain names, and registrations in connection with GDPS TN's oversight, support activities, and related educational activities of the schools in its region.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. GDPS TN's funds are grouped into one fund category: governmental.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. GDPS TN's major governmental fund is the General Fund.

Major Governmental Funds

General Fund The General Fund is the chief operating fund for GDPS TN. It is used to account for the ordinary operations of GDPS TN. All transactions are accounted for in this fund.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of GDPS TN and for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. GDPS TN does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of GDPS TN.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Fund Financial Statements Fund financial statements report detailed information about GDPS TN. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Individual charter funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. GDPS TN considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which GDPS TN receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by GDPS TN before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when GDPS TN has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Restricted Assets

Restricted assets arise when restrictions on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation. GDPS TN has a restricted investment in the Tennessee Consolidated Retirement System ("TCRS") Stabilization Reserve. The TCRS Stabilization Reserve is designed specifically to accumulate assets that will be used to pay pension benefits in the future.

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of GDPS TN. GDPS TN maintains a capitalization threshold of $5,000. GDPS TN does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 30 years; improvements/infrastructure, 5 to 30 years; equipment, 2 to 15 years.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. GDPS TN reports deferred outflows of resources for pension related items. The deferred amounts related to pension relate to contributions subsequent to measurement date, differences between contributions and GDPS TN's proportionate share of contributions, differences between expected and actual experiences, and changes of assumptions.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. GDPS TN reports deferred inflows of resources for pension related items. The deferred amounts related to pension relate to differences between contributions and the GDPS TN's proportionate share of contributions, differences between expected and actual experiences, and differences between expected and actual earnings on investments.

Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Legacy Pension Plan – Achievement, Teacher Legacy Pension Plan – Bluff City, Teacher Hybrid Retirement Plan – Achievement and the Teacher Hybrid Retirement Plan – Bluff City in the TCRS and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Legacy Pension Plan. Investments are reported at fair value.

For purposes of calculating the restricted net position related to the net pension asset, GDPS TN includes the net pension asset less the related deferred inflows of resources related pensions.

Leases

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

GDPS TN records the value of intangible right-of-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-of-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

Fund Balances - Governmental Funds

As of June 30, 2024, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the Board of Directors. The Board of Directors is the highest level of decision-making authority for GDPS TN. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. GDPS TN currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under GDPS TN's adopted policy, only the Board of Directors or Chief Financial Officer or Executive Director may assign amounts for specific purposes. GDPS TN currently does not have any assigned funds.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, GDPS TN considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, GDPS TN considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. GDPS TN first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report $2,140,317 of restricted net position.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - Receivables

Receivables at June 30, 2024, consisted of intergovernmental grants, entitlements, and other local sources. All receivables are considered collectible in full.

	General Fund
Federal Government	
Categorical aid	$ 4,262,484
State Government	
Principal apportionment	971,617
Categorical aid	761,707
GDPS TN Regional Office	7,726,439
Total	$ 13,722,247

Note 3 - Capital Assets

Capital assets activity for the fiscal year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Governmental Activities				
Capital assets not being depreciated or amortized				
Construction in progress	$ -	$ 628,614	$ -	$ 628,614
Capital assets being depreciated or amortized				
Buildings and improvements	10,047,762	896,764	-	10,944,526
Furniture and equipment	68,500	-	-	68,500
Right-of-use leased buildings	3,594,973	-	-	3,594,973
Total capital assets being depreciated and amortized	13,711,235	896,764	-	14,607,999
Accumulated depreciation and amortization				
Buildings and improvements	(2,172,421)	(693,157)	-	(2,865,578)
Furniture and equipment	(1,440)	(13,402)	-	(14,842)
Right-to-use leased buildings	(260,359)	(66,194)	-	(326,553)
Total accumulated depreciation and amortization	(2,434,220)	(772,753)	-	(3,206,973)
Net depreciable and amortizable assets	11,277,015	124,011	-	11,401,026
Governmental activities capital assets, net	$ 11,277,015	$ 752,625	$ -	$ 12,029,640

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instructional	$ 706,559

Note 4 - Accounts Payable

Accounts payable at June 30, 2024, consisted of the following:

	General Fund
Other accounts payable	$ 499,838

Note 5 - Long-Term Liabilities Other than Pensions and Leases

Summary

The changes in GDPS TN's long-term liabilities other than pensions during the year consisted of the following:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Due in One Year
Loans	$ 6,749,406	$ -	$ (412,822)	$ 6,336,584	$ 5,751,584
Compensated absences	215,397	43,195	(142,458)	116,134	-
Total	$ 6,964,803	$ 43,195	$ (555,280)	$ 6,452,718	$ 5,751,584

Loans

On August 7, 2015, GDPS TN entered into an unsecured loan agreement with CSGF Memphis, LLC, to be used by Wooddale Middle School. CSGF Memphis, LLC agreed to lend the principal sum of $585,000 with an interest rate of 1.00% per annum on the principal sum outstanding. The entire unpaid principal amount of $585,000, together with all accrued unpaid interest is due on December 31, 2025. Upon successful accomplishment of the milestones outlined in the loan, certain of the amounts due under the loan may be forgiven and treated as a charitable grant. The loans are subject to certain covenants. At June 30, 2024, the balance was $585,000.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ -	$ 5,850	$ 5,850
2026	585,000	2,925	587,925
Total	$ 585,000	$ 8,775	$ 593,775

On October 5, 2016, GDPS TN entered into an unsecured loan agreement with CSGF Memphis, LLC. CSGF Memphis, LLC agreed to lend the principal sum of $820,000 with an interest rate of 1.00% per annum on the principal sum outstanding. $420,000 of the principal was to be used by Hillcrest High School and $400,000 by Kirby Middle School. At June 30, 2024, the balance was $149,000.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 149,000	$ 17,131	$ 166,131

On April 4, 2018, GDPS TN entered into a construction loan agreement with Nonprofit Finance Fund to be used by Bluff City High School. Nonprofit Finance Fund lent the principal sum of $2,740,083 with an interest rate of 5.75% per annum on the principal sum outstanding. The loan will be paid in full by April 1, 2025. The loan is secured with GDPS TN's leasehold interest at 0 Raines Road, Memphis, Tennessee valued at $3,000,000. The loans are subject to certain covenants, including meeting a minimum debt service coverage ratio and a minimum cash balance ratio. Bluff City High School was in default with Nonprofit Finance Fund. The default occurred due to being placed on academic probationary status and failing to maintain a growth score of 3 or above under the Tennessee Value-Added System. GDPS TN shall cease making any and all payments under the shared service agreement unless otherwise preapproved by Nonprofit Finance Fund. At June 30, 2024, the balance was $2,395,852.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 2,395,852	$ 101,975	$ 2,497,827

On May 17, 2019, GDPS TN entered into a construction loan agreement with Nonprofit Finance Fund to be used by Bluff City High School. Nonprofit Finance agreed to lend the principal sum of $3,300,000 with an interest rate of 6.50% per annum on the principal outstanding per the modified loan agreement. GDPS has drawn down $3,143,435 with an interest rate of 6.50% per annum on the principal outstanding per the modified loan agreement. The loan will be paid in full by April 1, 2025. The loan is secured with GDPS TN's leasehold interest at 4100 Ross Road, Memphis, Tennessee valued at $3,300,000. The loans are subject to certain covenants, including meeting a minimum debt service coverage ratio and a minimum cash balance ratio. Bluff City High School was in default with Nonprofit Finance Fund. The default occurred due to being placed on academic probationary status and failing to maintain a growth score of 3 or above under the Tennessee Value-Added System. GDPS TN shall cease making any and all payments under the shared service agreement unless otherwise preapproved by Nonprofit Finance Fund. At June 30, 2024, the balance was $3,206,732.

Future loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 3,206,732	$ 155,651	$ 3,362,383

Compensated Absences

Compensated absences (unpaid employee vacation) for GDPS TN at June 30, 2024, amounted to $116,134.

Note 6 - Leases

GDPS TN entered into an agreement on May 17, 2019, between GDPS TN, a Tennessee nonprofit public benefit corporation and Nonprofit Finance Fund, a New York not for profit corporation to secure a loan for the renovation and improvement of certain real property and improvements knows as “Bluff City High School” leased by Borrower and located at and commonly known as 4100 Ross Road, Memphis, Tennessee. The term of the lease commences on May 1, 2020, and ends on March 1, 2052, with an additional 2 renewal terms ending in May 1, 2072. The annual interest rate charged on the lease is 4.50%. GDPS TN did not include the renewal options in the determination of the right-of-use assets and lease liabilities due to the uncertainty of exercising the options. At June 30, 2024, GDPS TN has recognized a right-of-use (net of accumulated amortization) asset of $3,268,420 and a lease liability of $3,548,720 related to this agreement. During the year, GDPS recorded $66,194 in amortization expense and $160,067 in interest expense for the right-of-use Bluff City High School.

GDPS amortized the right-of-use assets as follows during the fiscal year:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Right-of-use leased assets being amortized				
Intangible asset - right-of-use lease asset	$ 3,594,973	$ -	$ -	$ 3,594,973
Accumulated amortization				
Intangible asset - right-of-use lease asset	(260,359)	(66,194)	-	(326,553)
Net right-of-use leased assets	$ 3,334,614	$ (66,194)	$ -	$ 3,268,420

Lease liability activity for governmental activities for the year was as follows:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Due in One Year
Leases	$ 3,563,732	$ -	$ (15,012)	$ 3,548,720	$ 19,276

Remaining obligations associated with this lease are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	$ 19,276	$ 159,304	$ 178,580
2026	23,808	158,344	182,152
2027	28,620	157,174	185,794
2028	33,728	155,782	189,510
2029	39,147	154,154	193,301
2030-2034	289,033	737,031	1,026,064
2035-2039	481,106	651,752	1,132,858
2040-2044	733,958	516,808	1,250,766
2045-2049	1,064,187	316,761	1,380,948
2050-2052	835,857	59,772	895,629
Total	$ 3,548,720	$ 3,066,882	$ 6,615,602

Note 7 - Fund Balance

The fund balance is composed of the following elements:

	General Fund
Nonspendable	
Prepaid expenses	$ 67,985
Restricted	
Stabilization reserve trust	447,374
Unassigned	13,222,409
Total	$ 13,737,768

Note 8 - Risk Management

GDPS TN is exposed to various risks of loss related to torts; theft, damage and destruction of assets; errors and omissions; injuries to employees; life and health of employees; and natural disasters. GDPS TN purchases commercial insurance for property damage with coverage of $149 million, subject to various policy sub-limits generally ranging from $1 million to $50 million and a deductible of $10,000 per occurrence. GDPS TN also purchases commercial insurance for general liability claims with coverage up to $1 million per occurrence and $3 million in the aggregate, with excess liability coverage over $23 million, subject to a deductible of $10,000 per occurrence and a per employee policy limit, subject to a deductible of $100,000 per occurrence per claim, up to a maximum of $1.5 million.

Property and Liability

GDPS TN is exposed to various risks of loss. During fiscal year ended June 30, 2024, GDPS TN contracted with Philadelphia Insurance Companies for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Employee Medical Benefits

GDPS TN has contracted with Aetna and VSP to provide employee health benefits. Periodically, GDPS TN seeks competitive bids to provide this service. Premiums are paid monthly to the carriers who are responsible for providing benefits.

Note 9 - Employee Retirement Systems

Fairley HS, Wooddale MS, Kirby MS and Hillcrest HS are part of the Achievement School District which places the schools in the Teacher Legacy Pension Plan – Achievement and Teacher Hybrid Retirement Plan – Achievement pension plans. Bluff City HS is not part of another district, which places the school in the Teacher Legacy Pension Plan – Bluff City and Teacher Hybrid Retirement Plan – Bluff City pension plans.

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of Tennessee. Certificated employees are members of the Tennessee Consolidated Retirement System. All employees who are not members of this plan must contribute to the federal social security system.

For the fiscal year ended June 30, 2024, GDPS TN reported its proportionate share of net pension liability (asset), deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense (Negative Pension Expense)
Legacy - Achievement	$ (1,756,613)	$ 1,613,128	$ 294,582	$ (20,419)
Legacy - Bluff City	(313,719)	306,493	99,218	106,774
Hybrid - Achievement	(106,668)	389,569	80,144	(24,051)
Hybrid - Bluff City	(29,721)	216,111	39,837	(134,528)
Total	$ (2,206,721)	$ 2,525,301	$ 513,781	$ (72,224)

Tennessee Consolidated Retirement System Teacher Legacy Pension Plan – Achievement

Plan description

The Tennessee Consolidated Retirement System ("TCRS") was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies ("LEAs") after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments ("COLAs") after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index ("CPI") during the prior calendar year, capped at 3.00%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5.00% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2024 to the Teacher Legacy Pension Plan were $288,449 which is 6.81% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension liabilities (assets)

At June 30, 2024, GDPS TN reported a liability (asset) of $(1,756,613) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability (asset) was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, GDPS TN's proportion was 0.148995%. The proportion measured as of June 30, 2022 was 0.138616%.

Pension expense (negative pension expense)

For the year ended June 30, 2024, GDPS TN recognized pension expense (negative pension expense) of $(20,419)

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 418,514	$ 81,518
Changes of assumptions	572,352	
Net difference between projected and actual earnings on pension plan investment	304,781	-
Change in proportion of net pension liability (asset)	29,032	213,064
Contributions subsequent to the measurement date of June 30, 2023	288,449	-
Total	$ 1,613,128	$ 294,582

GDPS TN employer contributions of $288,449, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2025	$ 364,147
2026	(323,815)
2027	987,377
2028	2,388
Total	$ 1,030,097

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability (asset) in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on actual experience including adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 3,826,021	$ (1,756,613)	$ (6,399,786)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2024, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

Tennessee Consolidated Retirement System Teacher Legacy Pension Plan – Bluff City

Plan description

The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic COLAs after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the CPI during the prior calendar year, capped at 3.00%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5.00% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2024 to the Teacher Legacy Pension Plan were $54,827 which is 6.81% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension liabilities (assets)

At June 30, 2024, GDPS TN reported a liability (asset) of $(313,721) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, GDPS TN's proportion was 0.026610%. The proportion measured as of June 30, 2022, was 0.027954%.

Pension expense (negative pension expense)

For the year ended June 30, 2024, GDPS TN recognized pension expense (negative pension expense) of $106,744.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 74,744	$ 14,559
Changes of assumptions	102,219	-
Net difference between projected and actual earnings on pension plan investment	54,432	-
Change in proportion of net pension liability (asset)	20,271	84,659
Contributions subsequent to the measurement date of June 30, 2023	54,827	-
Total	$ 306,493	$ 99,218

GDPS TN employer contributions of $54,827, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2025	$ 34,342
2026	(74,732)
2027	192,412
2028	426
Total	$ 152,448

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on actual experience including adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 683,307	$ (313,719)	$ (1,142,968)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2024, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

Tennessee Consolidated Retirement System Teacher Hybrid Retirement Plan – Achievement

Plan Description

The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers employed by GDPS TN with memberships in TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90.

Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic COLAs after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the CPI during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4%, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2024 to the Teacher Retirement Plan were $170,973 which is 2.95% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets)

At June 30, 2024, GDPS TN reported a liability (asset) of $(106,668) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability (asset) was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, GDPS TN's proportion was 0.251560%. The proportion measured as of June 30, 2022 was 0.243180%.

Pension expense

For the year ended June 30, 2024, GDPS TN recognized pension expense (negative pension expense) of $(24,051).

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,593	$ 62,261
Net difference between projected and actual earnings on pension plan investment	27,120	-
Changes of assumptions	80,252	-
Change in proportion of net pension liability (asset)	107,631	17,883
Contributions subsequent to the measurement date of June 30, 2023	170,973	-
Total	$ 389,569	$ 80,144

GDPS TN's employer contributions of $170,973, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2025	$ 11,424
2026	7,477
2027	49,313
2028	13,843
2029	14,009
Thereafter	42,386
Total	$ 138,452

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on experience including an adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the three factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension asset to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 490,676	$ (106,668)	$ (536,710)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2024, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

Defined Contribution Plan

The TCRS Retirement Plan has a defined contribution component to the plan. Under the terms of the Plan for the defined contribution component, employees contribute 2% of their salaries to the plan, but are allowed an opt-out feature. GDPS TN is required to contribute 4% of annual salaries, to an individual employee account. For the year ended June 30, 2024, the GDPS TN recognized pension expense of $350,918 related to the defined contribution component of the plan. Employees are immediately vested in the plan.

Tennessee Consolidated Retirement System Teacher Hybrid Retirement Plan – Bluff City

Plan Description

The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Teachers employed by GDPS TN with memberships in TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90.

Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic COLAs after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the CPI during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5% of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4%, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by GDPS TN for the year ended June 30, 2024 to the Teacher Retirement Plan were $(39,145) which is 2.95% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets)

At June 30, 2024, GDPS TN reported a liability (asset) of $(29,721) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. GDPS TN's proportion of the net pension liability (asset) was based on GDPS TN's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023 GDPS TN's proportion was 0.070085%. The proportion measured as of June 30, 2022 was 0.075439%.

Pension expense

For the year ended June 30, 2024, GDPS TN recognized pension expense (negative pension expense) of $(134,528).

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, GDPS TN reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,001	$ 17,346
Net difference between projected and actual earnings on pension plan investment	7,556	-
Changes of assumptions	22,359	-
Change in proportion of net pension liability (asset)	14,222	22,491
Contributions subsequent to the measurement date of June 30, 2023	170,973	-
Total	$ 216,111	$ 39,837

GDPS TN's employer contributions of $170,973, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2024	$ (1,396)
2025	(2,496)
2026	9,160
2027	(722)
2028	(676)
Thereafter	1,431
Total	$ 5,301

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increase	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates are customized based on experience including an adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
Total		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the three factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension asset to changes in the discount rate

The following presents GDPS TN's proportionate share of the net pension asset calculated using the discount rate of 6.75%, as well as what GDPS TN's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
GDPS TN's proportionate share of the net pension liability (assets)	$ 136,704	$ (29,721)	$ (149,529)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2024, GDPS TN reported no payable for any outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

TCRS Stabilization Trust

Legal Provisions

GDPS TN is a member of the TCRS Stabilization Reserve Trust. GDPS TN has placed funds into the irrevocable trust as authorized by statute under Tennessee Code Annotated ("TCA"), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of GDPS TN.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. GDPS TN may not impose any restrictions on investments placed by the trust on their behalf.

Investment Balances

Reserve Trust, are invested in the Tennessee Retiree Group Trust ("TRGT"). The TRGT is not registered with the Securities and Exchange Commission ("SEC") as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on trade-date basis. The fair value of assets of the TRGT held at June 30, 2024, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.

- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.

- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined using amortized cost which approximates fair value.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan’s custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes so to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

US Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute ("MAI"), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter's NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

At June 30, 2024, GDPS TN had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
U.S. equity	N/A	N/A	$ 138,686
Developed market international equity	N/A	N/A	62,632
Emerging market international equity	N/A	N/A	17,895
Investment at Amortized Cost using the NAV			
Private equity and strategic lending	N/A	N/A	89,475
U.S. fixed income	N/A	N/A	89,475
Real estate	N/A	N/A	44,737
Short-term securities	N/A	N/A	4,474
Total			$ 447,374

Investment Type	Fair Value 6/30/2022	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Amortized Cost NAV
U.S. equity	$ 138,686	$ 138,686	$ -	$ -	$ -
Developed market international equity	62,632	62,632	-	-	-
Emerging market international equity	17,895	17,895	-	-	-
Private equity and strategic lending	89,475	-	-	-	89,475
U.S. fixed income	89,475	-	89,475	-	-
Real estate	44,737	-	-	44,737	-
Short-term securities	4,474	-	4,474	-	-
Total	$ 447,374	$ 219,213	$ 93,949	$ 44,737	$ 89,475

Risks and Uncertainties

The TCRS Stabilization Reserve Trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. GDPS TN does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. GDPS TN does not have the ability to limit the credit ratings of individual investments made by the trust.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. GDPS TN places no limit on the amount the county may invest in one issuer.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of GDPS TN to pay retirement benefits of GDPS TN employees.

For further information concerning the GDPS TN's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://comptroller.tn.gov/content/dam/cot/sa/advancedsearch/disclaimer/2019/ag18092.pdf.

401K

Effective January 1, 2016, GDPS TN established a defined contribution plan, the Green Dot Public Schools 401K, covering all eligible employees 21 years or older and with one year of eligibility service. All employees who meet the 401K plan entry requirements, which is the completion of one year of employment and 1,000 hours, are eligible for Safe Harbor Match Contributions. Safe Harbor Matching Contributions are always 100% vested and non-forfeitable. GDPS TN makes a matching contribution equal to participants' contributions to the Green Dot Public Schools 401K up to 4.00% of the participant's compensation. The employer's contribution to the Green Dot Public Schools 401K for the year ended June 30, 2024, was $28,711. Only employees not in the pension plan are eligible to participate in the 401K plan.

Note 10 - Commitments and Contingencies

Grants

GDPS TN received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of GDPS TN at June 30, 2024.

Litigation

GDPS TN has various outstanding claims or litigation. However, based on consultation with legal counsel, management believes that the ultimate resolution of these matters will not have a material adverse effect on GDPS TN's financial position or result of operations.

Note 11 - Related Party Transactions

Related Organizations

GDPS TN Regional Office ensures that its schools' legal requirements, and all such conditions as may have been imposed by the appropriate authorizers are fully complied with at all times. The GDPS TN regional office provides the following services to the schools: human resources, information technology, fund raising, facilities management, operations management, financial oversight, executive management, and curriculum development. GDPS TN schools paid $4,261,177 in fees to GDPS TN regional office during the year. At June 30, 2024, GDPS TN schools reported an accounts receivable of $7,365,858 and accounts payable of $360,582 with GDPS TN regional office.

Required Supplementary Information
June 30, 2024

Green Dot Public Schools Tennessee

Green Dot Public Schools Tennessee

Schedule of the Proportionate Share of the Net Pension Liability (Asset)

Year Ended June 30, 2024

Teacher Legacy Pension Plan - Achievement	2023	2022	2021	2020	2019	2018	2017	2016
GDPS TN's proportion of the net pension liability (asset)	0.148995%	0.138616%	0.131882%	0.149358%	0.151205%	0.137437%	0.129817%	0.063552%
GDPS TN's proportionate share of the net pension liability (asset)	$ (1,756,613)	$ (1,699,997)	$ (5,688,384)	$ (1,138,961)	$ (1,554,656)	$ (483,631)	$ (42,473)	$ 397,162
GDPS TN's covered - employee payroll	$ 4,834,952	$ 4,561,774	$ 4,331,633	$ 3,985,758	$ 5,070,112	$ 4,812,616	$ 4,819,251	$ 2,294,081
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-36.33%	-37.27%	-131.41%	-22.91%	-30.66%	-10.05%	-0.88%	17.31%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.11%	-104.42%	116.13%	103.09%	104.28%	101.49%	100.14%	97.14%

Teacher Legacy Pension Plan - Bluff City	2023	2022	2021	2020	2019	2018
GDPS TN's proportion of the net pension liability (asset)	0.026610%	0.027954%	0.018904%	0.013723%	0.011976%	0.008677%
GDPS TN's proportionate share of the net pension liability (asset)	$ (313,719)	$ (342,832)	$ (815,388)	$ (104,648)	$ (123,130)	$ (30,533)
GDPS TN's covered - employee payroll	$ 860,205	$ 919,957	$ 620,471	$ 266,602	$ 401,556	$ 303,831
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-36.47%	-37.27%	-131.41%	-22.91%	-30.66%	-10.05%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.11%	104.42%	116.13%	103.09%	104.28%	101.49%

Teacher Hybrid Retirement Plan - Achievement	2023	2022	2021	2020	2019	2018	2017	2016
GDPS TN's proportion of the net pension liability (asset)	0.251560%	0.243180%	0.266079%	0.081129%	0.405550%	0.474202%	0.678577%	0.488770%
GDPS TN's proportionate share of the net pension liability (asset)	$ (106,668)	$ (73,665)	$ (288,220)	$ (46,133)	$ (228,928)	$ (215,064)	$ (179,032)	$ (50,883)
GDPS TN's covered - employee payroll	$ 5,003,618	$ 4,152,795	$ 3,840,089	$ 6,885,582	$ 4,291,547	$ 4,143,953	$ 4,223,468	$ 2,150,617
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-2.13%	-1.77%	-7.51%	-4.51%	-5.33%	-5.19%	-4.24%	-2.37%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.97%	104.55%	121.53%	116.52%	123.07%	126.97%	126.81%	121.88%

Teacher Hybrid Retirement Plan - Bluff City	2023	2022	2021	2020	2019	2018
GDPS TN's proportion of the net pension liability (asset)	0.070085%	0.075439%	0.095774%	0.261252%	0.075178%	0.044219%
GDPS TN's proportionate share of the net pension liability (asset)	$ (29,721)	$ (22,852)	$ (103,744)	$ (148,559)	$ (42,437)	$ (20,055)
GDPS TN's covered - employee payroll	$ 1,397,319	$ 1,288,261	$ 1,382,225	$ 1,184,871	$ 795,537	$ 386,423
GDPS TN's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	-2.13%	-1.77%	-7.51%	-4.51%	-5.33%	-5.19%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.97%	104.55%	121.53%	116.52%	123.07%	126.97%

Note: In the future, as data becomes available, ten years of information will be presented.

Teacher Legacy Pension Plan - Achievement	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 288,449	$ 420,157	$ 469,863	$ 444,859	$ 423,686	$ 530,334	$ 436,985	$ 414,842	$ 207,385
Contributions in relation to the contractually required contribution	288,449	420,157	469,863	444,859	423,686	530,334	436,985	414,842	207,385
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GDPS TN's covered - employee payroll	$ 4,235,673	$ 4,834,952	$ 4,561,774	$ 4,331,633	$ 3,985,758	$ 5,070,112	$ 4,812,616	$ 4,819,251	$ 2,294,081
Contributions as a percentage of covered - employee payroll	6.81%	8.69%	10.30%	10.27%	10.63%	10.46%	9.08%	8.61%	9.04%

Teacher Legacy Pension Plan - Bluff City	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ 54,827	$ 74,752	$ 94,756	$ 63,722	$ 28,340	$ 42,003	$ 27,588
Contributions in relation to the contractually required contribution	54,827	74,752	94,756	63,722	28,340	42,003	27,588
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GDPS TN's covered - employee payroll	$ 805,093	$ 860,205	$ 919,957	$ 620,471	$ 266,602	$ 401,556	$ 303,831
Contributions as a percentage of covered - employee payroll	6.81%	8.69%	10.30%	10.27%	10.63%	10.46%	9.08%

Note: In the future, as data becomes available, ten years of information will be presented.

Teacher Hybrid Retirement Plan - Achievement	2024*	2023*	2022*	2021*	2020*	2019*	2018	2017	2016
Contractually required contribution	$ 170,973	$ 143,604	$ 83,471	$ 77,570	$ 66,925	$ 83,256	$ 67,577	$ 178,151	$ 53,834
Contributions in relation to the contractually required contribution	170,973	143,604	83,471	77,570	66,925	83,256	165,758	178,151	86,024
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ (98,181)	$ -	$ (32,190)
District's covered - employee payroll	$ 5,795,690	$ 5,003,618	$ 4,152,795	$ 3,840,089	$ 6,885,582	$ 4,291,547	$ 4,143,953	$ 4,223,468	$ 2,150,617
Contributions as a percentage of covered - employee payroll	2.95%	2.87%	2.01%	2.02%	0.97%	1.94%	4.00%	4.22%	4.00%

Teacher Hybrid Retirement Plan - Bluff City	2024*	2023*	2022*	2021*	2020*	2019*	2018
Contractually required contribution	$ 39,145	$ 40,009	$ 46,790	$ 47,014	$ 23,743	$ 15,433	$ 6,302
Contributions in relation to the contractually required contribution	39,145	40,009	46,790	47,014	23,743	15,433	15,457
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ (9,155)
District's covered - employee payroll	$ 1,326,946	$ 1,397,319	$ 1,288,261	$ 1,382,225	$ 1,184,871	$ 795,537	$ 386,423
Contributions as a percentage of covered - employee payroll	2.95%	2.86%	3.63%	3.40%	2.00%	1.94%	4.00%

*In FY 2019, 2020, 2022, 2023 GDPS TN Bluff City placed the actuarially determined contribution rate (1.94%, 2.00%, 3.40%, 3.63%, 2.86%, 2.95%, respectively) of covered payroll into the pension plar and placed 2.06%, 2.00%, 0.60%, 0.37%, 1.14%, and 1.05% respectively, of covered payroll into the Pension Stabilization Reserve Trust.

*In FY 2019, 2020, 2022, 2023 GDPS TN Achievement placed the actuarially determined contribution rate (1.94%, 0..97%, 2.02%, 32.01%, 2.87%, 2.95%, respectively) of covered payroll into the pensio and placed 2.06%, 3.03%, 1.98%, 1.99%, 1.14%, and 1.05% respectively, of covered payroll into the Pension Stabilization Reserve Trust.

Note: In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules

Schedule of Proportionate Share of the Net Pension Liability (Asset)

This schedule presents information on GDPS TN's proportionate share of the net pension liability (asset) ("NPL"), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with GDPS TN. In the future, as data becomes available, ten years of information will be presented. Teacher Legacy Pension Plan – Bluff City and Teacher Hybrid Retirement Plan – Bluff City has information starting in 2018 due to Bluff City HS opening during the fiscal year end June 30, 2018.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for Teacher Hybrid Retirement Plan and Teacher Legacy Pension Plan.
- *Changes of Assumptions* – In 2022, the following assumptions were changed: decreased inflation rate from 2.1% to 2.25%; decreased the investment rate of return from 7.25% to 6.75%; decreased the cost-of-living adjustment from 2.25% to 2.125%; decreased salary growth graded ranges from an average of 3.44% to an average of 8.72%; and modified mortality assumptions.

Schedule of Contributions

This schedule presents information on GDPS TN's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented. Teacher Legacy Pension Plan – Bluff City and Teacher Hybrid Retirement Plan – Bluff City has information starting in 2018 due to Bluff City HS opening during the fiscal year end June 30, 2018.

Supplementary Information
June 30, 2024

Green Dot Public Schools Tennessee

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through Achievement School District			
COVID-19 Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	[1]	$ 2,728
COVID-19 Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	[1]	5,712,013
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth	84.425W	[1]	10,971
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief Innovative School Models (ARP-ESSER Federal Funds)	84.425U	[1]	624,525
Subtotal			6,350,237
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	[1]	2,782,780
Title I, School Improvement Grant, Turnaround Action Grant 3.0	84.010A	[1]	634,870
Title I, School Improvement Grant, Turnaround Action Grant	84.010A	[1]	27,176
Subtotal			3,444,826
Title II, Part A, Improving Teacher Quality	84.367	[1]	161,882
Title IV, Part B, 21st Century Community Learning Centers (CCLC) - High School ASSETs	84.287	[1]	544,578
Special Education Cluster			
Basic Local Assistance Entitlement, Part B, Section 611	84.027	[1]	545,868
COVID-19 American Rescue Plan IDEA, Part B, Sec 611, Local Assistant Entitlement	84.027	[1]	27,031
IDEA, Part B: Special Education Grants to States-Best for All	84.027A	[1]	182,952
Total Special Education Cluster			755,851
Total U.S. Department of Education			$ 11,257,374

[1] Pass-Through Entity Identifying Number not available

Grantor/Pass-Through Grantor	State Awards
Passed through Achievement School District	
Basic Education Program	$ 21,757,826
Passed through Memphis Shelby County Schools	
Basic Education Program	5,448,555
Charter School Facility Grant	2,224,484
Charter Scholl Facilities Grant Non-Competitive	266,365
Learning Camp Transportation	9,184
Learning Loss Bridge Camp	48,461
Literacy Training Teacher Stipend Grant	7,000
Assessment of Student Performance and Progress	44,590
Public School Security Grant	170,743
Total State Financial Assistance	$ 29,977,208

Green Dot Public Schools Tennessee

Schedule of Change in Long Term Debt By Individual Issue

June 30, 2024

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Final Maturity Date	Beginning Balance July 1, 2023	Issued During Period	Paid and/or Matured During Period	Refunded During Period	Ending Balance June 30, 2024
Governmental Activities:									
Loan payable									
Loan payable through CSGF Memphis, LLC	$ 585,000	1.00%	8/7/2015	12/31/2025	$ 585,000	$ -	$ -	$ -	$ 585,000
Loan payable through CSGF Memphis, LLC	820,000	1.00%	10/5/2016	8/1/2025	447,000	-	(298,000)	-	149,000
Loan payable through Nonprofit Finance Fund	2,740,083	5.75%	4/4/2018	4/1/2025	2,486,269	-	(90,245)	-	2,396,024
Loan payable through Nonprofit Finance Fund	3,300,000	6.50%	5/17/2019	4/1/2025	3,231,137	-	(24,577)	-	3,206,560
Total loan payable					$ 6,749,406	$ -	$ (412,822)	$ -	$ 6,336,584

	Original Amount of Issue	Interest Rate	Date of Issue	Final Maturity Date	Beginning Balance July 1, 2023	Issued During Period	Paid and/or Matured During Period	Remeasurements	Ending Balance June 30, 2024
Right-of-use lease liability									
Lease - Bluff City High School Building	$ 3,594,973	4.50%	5/1/2020	3/1/2052	$ 3,563,732	$ -	$ (15,012)	$ -	$ 3,548,720

Lease requirements by year are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	$ 19,276	$ 159,304	$ 178,580
2026	23,808	158,344	182,152
2027	28,620	157,174	185,794
2028	33,728	155,782	189,510
2029	39,147	154,154	193,301
2030-2034	289,033	737,031	1,026,064
2035-2039	481,106	651,752	1,132,858
2040-2044	733,958	516,808	1,250,766
2045-2049	1,064,187	316,761	1,380,948
2050-2052	835,857	59,772	895,629
Total	$ 3,548,720	$ 3,066,882	$ 6,615,602

Green Dot Public Schools Tennessee
Combining Balance Sheet by School – Governmental Funds
June 30, 2024

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total General Fund
Assets						
Restricted investments - TCRS Stabilization Reserve	$ 76,860	$ 90,565	$ 94,438	$ 81,802	$ 103,709	$ 447,374
Accounts receivable	1,508,631	5,188,162	1,284,805	4,506,356	1,234,293	13,722,247
Prepaid expenses	14,688	13,443	10,449	11,693	17,712	67,985
Total assets	$ 1,600,179	$ 5,292,170	$ 1,389,692	$ 4,599,851	$ 1,355,714	$ 14,237,606
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 370,252	$ 63,445	$ 26,332	$ 25,744	$ 14,065	$ 499,838
Unearned revenue	-	-	-	(13,791)	13,791	-
Total liabilities	370,252	63,445	26,332	11,953	27,856	499,838
Fund Balances						
Nonspendable	14,688	13,443	10,449	11,693	17,712	67,985
Restricted	76,860	90,565	94,438	81,802	103,709	447,374
Unassigned	1,138,379	5,124,717	1,258,473	4,494,403	1,206,437	13,222,409
Total fund balances	1,229,927	5,228,725	1,363,360	4,587,898	1,327,858	13,737,768
Total liabilities and fund balances	$ 1,600,179	$ 5,292,170	$ 1,389,692	$ 4,599,851	$ 1,355,714	$ 14,237,606

See Notes to Supplementary Information

Green Dot Public Schools Tennessee

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by School – Governmental Funds

June 30, 2024

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total General Fund
Revenues						
Basic education program revenue	$ 5,418,029	$ 6,654,435	$ 5,321,316	$ 4,364,046	$ 5,448,555	$ 27,206,381
Federal sources	2,878,184	2,856,905	2,398,725	2,237,146	886,414	11,257,374
Other State sources	723,359	779,949	422,644	650,821	194,054	2,770,827
Local sources	51,299	89,117	68,804	88,235	278,651	576,106
Local sources - Internal school fund	1,233	8,250	6,777	150	30,425	46,835
Total revenues	9,072,104	10,388,656	8,218,266	7,340,398	6,838,099	41,857,523
Expenditures						
Current						
Instructional						
Salaries and benefits	3,495,455	4,401,715	3,567,646	3,011,881	3,274,997	17,751,694
Student services	179,522	155,864	151,436	139,940	239,319	866,081
Materials and supplies	605,526	440,908	460,203	340,039	328,710	2,175,386
Internal School Fund	1,233	8,250	6,777	150	30,425	46,835
Nutrition	-	762	-	961	-	1,723
Other expenses	868,141	234,804	507,592	114,875	735,196	2,460,608
General and administrative						
Operational services	161,016	197,788	158,045	129,479	160,917	807,245
Rental, leases, and maintenance	1,690,585	1,377,518	1,153,154	1,092,676	726,613	6,040,546
Professional services	908,785	1,085,969	874,798	729,986	661,639	4,261,177
Capital outlay	-	628,613	389,265	507,500	-	1,525,378
Debt service						
Principal	-	-	152,307	154,638	120,889	427,834
Interest and other	-	5,850	8,492	8,767	343,325	366,434
Total expenditures	7,910,263	8,538,041	7,429,715	6,230,892	6,622,030	36,730,941
Net Change in Fund Balances	1,161,841	1,850,615	788,551	1,109,506	216,069	5,126,582
Fund Balance - Beginning	68,086	3,378,110	574,809	3,478,392	1,111,789	8,611,186
Fund Balance - Ending	$ 1,229,927	$ 5,228,725	$ 1,363,360	$ 4,587,898	$ 1,327,858	$ 13,737,768

See Notes to Supplementary Information

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal awards

Basis of Presentation
The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal activity of GDPS TN under programs of the federal government for the year ended June 30, 2024. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles*, *and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of GDPS TN, it is not intended to and does not present the financial position, or changes in net position or fund balance of GDPS TN.

Summary of Significant Accounting Policies
Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate
GDPS TN has not elected to use the ten percent de minimis cost rate.

Schedule of Expenditures of State Awards

The accompanying schedule of expenditures of state awards includes the state activity of GDPS TN under programs of the state government for the year ended June 30, 2024.

Schedule of Change in Long Term Debt By Individual Issue

Schedule of changes in long-term debt by individual issue as noted on the financial statements of the governmental activities.

Schedule of Change in Lease Obligation

Schedule of changes in lease obligation by individual issue as noted on the financial statements of the governmental activities.

Combining Balance Sheet by School and Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by School

The Combining Balance Sheet by School and Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by School is included to provide information regarding the individual schools that have been included in the General Fund.

Independent Auditor's Reports
June 30, 2024

Green Dot Public Schools Tennessee

EideBailly

CPAs & BUSINESS ADVISORS

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*

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

We have audited, in accordance with 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 *(Government Auditing Standards)*, the financial statements of the governmental activities and the major fund information of Green Dot Public Schools Tennessee ("GDPS TN"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 23, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered GDPS TN's 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 GDPS TN's internal control. Accordingly, we do not express an opinion on the effectiveness of GDPS TN's 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 GDPS TN'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether GDPS TN's 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 financial statements. 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 GDPS TN's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering GDPS TN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 23, 2024

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Green Dot Public Schools Tennessee's ("GDPS TN") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on GDPS TN's major federal program for the year ended June 30, 2024. GDPS TN's major federal program are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, GDPS TN complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of GDPS TN and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of GDPS TN's compliance with the compliance requirements referred to above.

What inspires you, inspires us. | eidebailly.com

10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to GDPS TN's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on GDPS TN's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about GDPS TN's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 GDPS TN's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of GDPS TN's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of GDPS TN's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 23, 2024

Schedule of Findings and Questioned Costs
June 30, 2024

Green Dot Public Schools Tennessee

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness identified	No
Significant deficiency identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal programs:	
Material weakness identified	No
Significant deficiency identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for major Federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing
Special Education Cluster (IDEA)	84.027A
COVID-19 Education Stabilization Fund	84.425D, 84.425U, 84.425W

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	Yes

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Internal School Funds
June 30, 2023

Green Dot Public Schools Tennessee

Green Dot Public Schools Tennessee

Internal School Funds

Table of Contents

June 30, 2023

Introductory Section

Local Education Agency Organization Structure 1

Independent Auditor's Report 2

Financial Statements

Combined Balance Sheet (Regulatory Basis) – All Schools 6

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) – All Schools 7

Notes to Financial Statements 9

Individual Financial Statements

Fairley High School

Balance Sheet (Regulatory Basis) 13

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 14

Wooddale Middle School

Balance Sheet (Regulatory Basis) 15

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 16

Hillcrest High School

Balance Sheet (Regulatory Basis) 17

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 18

Kirby Middle School

Balance Sheet (Regulatory Basis) 19

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 20

Bluff City High School

Balance Sheet (Regulatory Basis) 21

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 22

Supplementary Information

Schedule of Fidelity Bond Coverage 23

Schedule of Salary Supplements 24

Independent Auditor's Report

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* 25

Schedule of Findings and Recommendations

Schedule of Findings and Recommendations 27

Schedule of Prior Year Findings 28

BOARD OF DIRECTORS

MEMBER	OFFICE	TERM EXPIRES
Amertice Allen	Board Chair	December 2024
Pam Egwuekwe	Vice Board Chair	December 2024
Terrell Monger	Member	December 2025
Chilton Simmons	Member	December 2024
Matt Thiry	Member	December 2023
Pedro Velasquez	Member	December 2025
Tamika Young	Member	December 2025

ADMINISTRATION

NAME	TITLE
Jocquell Rodgers	Executive Director

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined balance sheet – regulatory basis of Green Dot Public Schools Tennessee ("GDPS TN") Internal School Funds, as of June 30, 2023, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise GDPS TN Internal School Funds' basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis as of and for the year ended June 30, 2023, as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the regulatory basis assets, liabilities and fund balances of GDPS TN as of June 30, 2023, and the related regulatory basis revenues, expenditures and changes in fund balances for the year then ended in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1. In addition, in our opinion, the accompanying individual school financial statements present fairly, in all material respects, the regulatory basis assets, liabilities and fund balances of GDPS TN Internal School Funds as of June 30, 2023, and the related regulatory basis revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of GDPS TN, as of June 30, 2023, or the fund balance for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of GDPS TN, 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 GDPS TN Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* issued by the Tennessee Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Tennessee Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* issued by the Tennessee Department of Education, 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 GDPS TN 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 GDPS TN Internal School Funds' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

The supplementary schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate 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 or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory section 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 a report dated December 18, 2023 on our consideration of GDPS TN Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 GDPS TN 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 GDPS TN Internal School Funds' internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
December 18, 2023

Green Dot Public Schools Tennessee

Internal School Funds

Combined Balance Sheet (Regulatory Basis) – All Schools

June 30, 2023

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total
Assets						
General Fund						
Cash in bank checking	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Funds						
Cash in bank checking	-	-	-	-	-	-
Total assets	$ -	$ -	$ -	$ -	$ -	$ -
Liabilities						
General Fund						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
Restricted Funds						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Fund Balances						
General Fund						
Unassigned	-	-	-	-	-	-
Restricted Funds	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
Total liabilities and fund balances	$ -	$ -	$ -	$ -	$ -	$ -

See Notes to Financial Statements

Green Dot Public Schools Tennessee

Internal School Funds

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

Year Ended June 30, 2023

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total
Fund Balances, July 1, 2022	$ -	$ -	$ -	$ -	$ -	$ -
Revenues						
General Fund						
School store	10	4,852	1,061	3,420	-	9,343
Fundraising	138	7,390	203	3,779	-	11,510
Total general fund	148	12,242	1,264	7,199	-	20,853
Restricted Fund						
Athletic Accounts						
Football	5,650	1,253	990	3,498	1,845	13,236
Basketball	6,010	4,079	14,063	3,921	1,528	29,601
Volleyball	-	-	203	508	-	711
Cheerleading	1,000	-	3,240	400	-	4,640
Softball	1,000	-	558	-	-	1,558
General athletics	1,700	-	65	1,483	490	3,738
Track	500	-	-	2,351	-	2,851
Dance	-	15	-	938	-	953
Class Accounts						
Class of 2023	-	-	18,115	-	10,058	28,173
6th grade activity	-	2,148	-	3,200	-	5,348
7th grade activity	-	-	-	265	-	265
8th grade activity	-	11,255	-	-	-	11,255
Club Accounts						
Student body	-	-	903	4,003	-	4,906
Special Programs						
College Tour	-	1,700	-	-	-	1,700
Total restricted fund	15,860	20,450	38,137	20,567	13,921	108,935
Total general and restricted funds	16,008	32,692	39,401	27,766	13,921	129,788

Green Dot Public Schools Tennessee

Internal School Funds

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

Year Ended June 30, 2023

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total
Expenditures						
General Fund						
School store	$ 10	$ 4,852	$ 1,061	$ 3,420	$ -	$ 9,343
Fundraising	138	7,390	203	3,779	-	11,510
Total general fund	148	12,242	1,264	7,199	-	20,853
Restricted Fund						
Assigned athletics						
Football	5,650	1,253	990	3,498	1,845	13,236
Basketball	6,010	4,079	14,063	3,921	1,528	29,601
Volleyball	-	-	203	508	-	711
Cheerleading	1,000	-	3,240	400	-	4,640
Softball	1,000	-	558	-	-	1,558
General athletics	1,700	-	65	1,483	490	3,738
Track	500	-	-	2,351	-	2,851
Dance		15	-	938	-	953
Class Accounts						
Class of 2023	-	-	18,115	-	10,058	28,173
6th grade activity	-	2,148	-	3,200	-	5,348
7th grade activity	-	-	-	265	-	265
8th grade activity	-	11,255	-	-	-	11,255
Club Accounts						
Student body	-	-	903	4,003	-	4,906
Special programs						
College Tour	-	1,700	-	-	-	1,700
Total restricted fund	15,860	20,450	38,137	20,567	13,921	108,935
Total general and restricted funds	16,008	32,692	39,401	27,766	13,921	129,788
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -	$ -	$ -

Background

Section 49-2-110, *Tennessee Code Annotated*, provides for student activity funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual. This section excludes parent-teacher and parent-student support organizations from the accounting, record keeping, and other requirements of this section.

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

This report includes only the internal school funds of Green Dot Public Schools Tennessee ("GDPS TN"). Internal school funds consist of financial resources accounted for at the individual schools.

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; and student activity funds.

Student Activity Funds

Student activity 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 fundraisers 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 from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds and/or;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

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 generally accepted accounting principles 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 special purpose framework.

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.

Measurement Focus/Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

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 school 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 or 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 not intended to benefit the general school population.

Fund Balances

Nonspendable - amounts reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund. GDPS TN currently does not have any nonspendable funds.

Restricted - amounts reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes Basic Education Program ("BEP") funds and grant funds. GDPS TN currently does not have any restricted funds.

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

Assigned - 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 the school, except for those that account for externally restricted resources, if any, 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 of Directors' intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Directors 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.* GDPS TN currently does not have any assigned funds.

Unassigned - 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. GDPS TN currently does not have any unassigned funds.

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

Note 2 - Related Party Transactions

Related Organizations

GDPS TN Regional Office ensures that its schools' legal requirements, and all such conditions as may have been imposed by the appropriate authorizers are fully complied with at all times. The GDPS TN Regional Office provides the following services to the schools: human resources, information technology, fund raising, facilities management, operations management, financial oversight, executive management, and curriculum development.

Individual Financial Statements
June 30, 2023

Green Dot Public Schools Tennessee

Green Dot Public Schools Tennessee

Internal School Funds

Fairley High School - Balance Sheet (Regulatory Basis)

June 30, 2023

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2022	Revenue	Expenditures	Fund Balance June 30, 2023
General Fund				
School store	$ -	$ 10	$ 10	$ -
Fundraising	-	138	138	-
Total general fund	-	148	148	-
Restricted Fund				
Athletic Accounts				
Football	-	5,650	5,650	-
Basketball	-	6,010	6,010	-
Cheerleading	-	1,000	1,000	-
Softball	-	1,000	1,000	-
General athletics	-	1,700	1,700	-
Track	-	500	500	-
Total restricted fund	-	15,860	15,860	-
Total general and restricted funds	$ -	$ 16,008	$ 16,008	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Wooddale Middle School - Balance Sheet (Regulatory Basis)

June 30, 2023

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

Green Dot Public Schools Tennessee

Internal School Funds

Wooddale Middle School - Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis)

Year Ended June 30, 2023

	Fund Balance July 1, 2022	Revenue	Expenditures	Fund Balance June 30, 2023
General Fund				
School store	$ -	$ 4,852	$ 4,852	$ -
Fundraising	-	7,390	7,390	-
Total general fund	-	12,242	12,242	-
Restricted Fund				
Athletic Accounts				
Football	-	1,253	1,253	-
Basketball	-	4,079	4,079	-
Dance	-	15	15	-
Class Accounts				
6th grade activity	-	2,148	2,148	-
8th grade activity	-	11,255	11,255	-
Special Programs				
College Tour	-	1,700	1,700	-
Total restricted fund	-	20,450	20,450	-
Total general and restricted funds	$ -	$ 32,692	$ 32,692	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Hillcrest High School - Balance Sheet (Regulatory Basis)

June 30, 2023

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2022	Revenue	Expenditures	Fund Balance June 30, 2023
General Fund				
School store	$ -	$ 1,061	$ 1,061	$ -
Fundraising	-	203	203	-
Total general fund	-	1,264	1,264	-
Restricted Fund				
Athletic Accounts				
Football	-	990	990	-
Basketball	-	14,063	14,063	-
Volleyball	-	203	203	-
Cheerleading	-	3,240	3,240	-
Softball	-	558	558	-
General athletics	-	65	65	-
Class Accounts				
Class of 2023	-	18,115	18,115	-
Club Accounts				
Student body	-	903	903	-
Total restricted fund	-	38,137	38,137	-
Total general and restricted funds	$ -	$ 39,401	$ 39,401	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Kirby Middle School - Balance Sheet (Regulatory Basis)

June 30, 2023

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2022	Revenue	Expenditures	Fund Balance June 30, 2023
General Fund				
School store	$ -	$ 3,420	$ 3,420	$ -
Fundraising	-	3,779	3,779	-
Total general fund	-	7,199	7,199	-
Restricted Fund				
Athletic Accounts				
Football	-	3,498	3,498	-
Basketball	-	3,921	3,921	-
Volleyball	-	508	508	-
Cheerleading	-	400	400	-
General athletics	-	1,483	1,483	-
Track	-	2,351	2,351	-
Dance	-	938	938	-
Class Accounts				
6th grade activity	-	3,200	3,200	-
7th grade activity	-	265	265	-
Club Accounts				
Student body	-	4,003	4,003	-
Total restricted fund	-	20,567	20,567	-
Total general and restricted funds	$ -	$ 27,766	$ 27,766	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Bluff City High School - Balance Sheet (Regulatory Basis)

June 30, 2023

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2022	Revenue	Expenditures	Fund Balance June 30, 2023
General Fund	$ -	$ -	$ -	$ -
Restricted Fund				
Athletic Accounts				
Football	-	1,845	1,845	-
Basketball	-	1,528	1,528	-
General athletics	-	490	490	-
Class Accounts				
Class of 2023	-	10,058	10,058	-
Total restricted fund	-	13,921	13,921	-
Total general and restricted funds	$ -	$ 13,921	$ 13,921	$ -

Supplementary Information
June 30, 2023

Green Dot Public Schools Tennessee

Company	Philadelphia Indemnity Insurance Company
Type of Coverage	Forgery or Alteration
Amount	$300,000 each and every loss $2,500 deductible, each occurrence
Type of Coverage	Computer Fraud
Amount	$100,000 each and every loss $1,000 deductible, each occurrence
Type of Coverage	Employee Dishonesty
Amount	$500,000 each and every loss $5,000 deductible, each occurrence
Period Covered	07/01/22 - 06/30/23
Positions Covered	All Employees

Salary supplements were not paid from internal school funds.

Independent Auditor's Report
June 30, 2023

Green Dot Public Schools Tennessee

EideBailly

CPAs & BUSINESS ADVISORS

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*

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

We have audited, in accordance with 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 combined balance sheet - regulatory basis of Green Dot Public Schools Tennessee's Internal School Funds as of June 30, 2023, and the related combined statement of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Green Dot Public Schools Tennessee's basic financial statements. We have also audited each individual school's internal school financial statements as of and for the year ended June 30, 2023 and have issued our report thereon dated December 18, 2023. Our report disclosed that the financial statements were prepared on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Green Dot Public Schools Tennessee 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 Green Dot Public Schools Tennessee Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of Green Dot Public Schools Tennessee 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 Green Dot Public Schools Tennessee's 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 financial statements. 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.

Eide Bailly LLP

Rancho Cucamonga, California
December 18, 2023

Schedule of Findings and Recommendations
June 30, 2023

Green Dot Public Schools Tennessee

None reported.

There were no audit findings reported in the prior year's Schedule of Findings.

Internal School Funds
June 30, 2024

Green Dot Public Schools Tennessee

Green Dot Public Schools Tennessee

Internal School Funds

Table of Contents

June 30, 2024

Introductory Section

Roster of Officials 1

Independent Auditor's Report 2

Financial Statements

Combined Balance Sheet (Regulatory Basis) – All Schools 6

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) – All Schools 7

Notes to Financial Statements 9

Individual Financial Statements

Fairley High School

Balance Sheet (Regulatory Basis) 13

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 14

Wooddale Middle School

Balance Sheet (Regulatory Basis) 15

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 16

Hillcrest High School

Balance Sheet (Regulatory Basis) 17

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 18

Kirby Middle School

Balance Sheet (Regulatory Basis) 19

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 20

Bluff City High School

Balance Sheet (Regulatory Basis) 21

Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) 22

Supplementary Information

Schedule of Fidelity Bond Coverage 23

Schedule of Salary Supplements 24

Independent Auditor's Report

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* 25

Schedule of Findings and Recommendations

Schedule of Findings and Recommendations 27

Schedule of Prior Year Findings 28

BOARD OF DIRECTORS

MEMBER	OFFICE	TERM EXPIRES
Pam Egwuekwe	Vice Board Chair	December 2024
Amertice Allen	Board Secretary	December 2024
Terrell Monger	Member	December 2026
Matt Thiry	Member	December 2026
Pedro Velasquez	Member	December 2026
Tamika Young	Member	December 2026

ADMINISTRATION

NAME	TITLE
Jocquell Rodgers	Executive Director

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Green Dot Public Schools Tennessee ("GDPS TN") 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 Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements – regulatory basis referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of GDPS TN 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 Funds 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 GDPS TN 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 GDPS TN 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 GDPS TN 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 GDPS TN 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 GDPS TN 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 GDPS TN 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 GDPS TN 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 schedules, 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 supplementary information, 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 December 23, 2024 on our consideration of GDPS TN 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 GDPS TN 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 GDPS TN Schools Internal School Funds' internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
December 23, 2024

Green Dot Public Schools Tennessee

Internal School Funds

Combined Balance Sheet (Regulatory Basis) – All Schools

June 30, 2024

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total
Assets						
General Fund						
Cash in bank checking	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Funds						
Cash in bank checking	-	-	-	-	-	-
Total assets	$ -	$ -	$ -	$ -	$ -	$ -
Liabilities						
General Fund						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
Restricted Funds						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Fund Balances						
General Fund						
Unassigned	-	-	-	-	-	-
Restricted Funds	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
Total liabilities and fund balances	$ -	$ -	$ -	$ -	$ -	$ -

See Notes to Financial Statements

Green Dot Public Schools Tennessee

Internal School Funds

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

Year Ended June 30, 2024

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total
Fund Balances, July 1, 2023	$ -	$ -	$ -	$ -	$ -	$ -
Revenues						
General Fund						
School store	-	210	220	(75)	1,105	1,460
Fundraising	-	7,270	643	-	227	8,140
Total general fund	-	7,480	863	(75)	1,332	9,600
Restricted Fund						
Athletic Accounts						
Football	(267)	-	3,800	-	150	3,683
Basketball	-	-	1,704	-	50	1,754
Volleyball	-	-	-	-	55	55
Track	-	-	-	-	130	130
Sneaker ball	-	20	-	-	-	20
Dance	-	50	-	-	-	50
Pageant	-	-	-	-	225	225
Class Accounts						
Class of 2024	500	-	-	-	-	500
6th grade activity	-	-	-	75	-	75
8th grade activity	-	680	260	-	21,312	22,252
Club Accounts						
Student body	-	-	150	-	258	408
Dynamis Pearls of Essence	1,000	-	-	-	-	1,000
Special Programs						
College Tour	-	20	-	-	6,913	6,933
Total restricted fund	1,233	770	5,914	75	29,093	37,085
Total general and restricted funds	1,233	8,250	6,777	-	30,425	46,685

Green Dot Public Schools Tennessee

Internal School Funds

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

Year Ended June 30, 2024

	Fairley HS Fund	Wooddale MS Fund	Hillcrest HS Fund	Kirby MS Fund	Bluff City HS Fund	Total
Expenditures						
General Fund						
School store	$ -	$ 210	$ 220	$ (75)	$ 1,105	$ 1,460
Fundraising	-	7,270	643	-	227	8,140
Total general fund	-	7,480	863	(75)	1,332	9,600
Restricted Fund						
Assigned athletics						
Football	(267)	-	3,800	-	150	3,683
Basketball	-	-	1,704	-	50	1,754
Volleyball	-	-	-	-	55	55
Track	-	-	-	-	130	130
Sneaker ball	-	20	-	-	-	20
Dance	-	50	-	-	-	50
Pageant	-	-	-	-	225	225
Class Accounts						
Class of 2023	500	-	-	-	-	500
6th grade activity	-	-	-	75	-	75
8th grade activity	-	680	260	-	21,312	22,252
Club Accounts						
Student body	-	-	150	-	258	408
Dynamis Pearls of Essence	1,000	-	-	-	-	1,000
Special programs						
College Tour	-	20	-	-	6,913	6,933
Total restricted fund	1,233	770	5,914	75	29,093	37,085
Total general and restricted funds	1,233	8,250	6,777	-	30,425	46,685
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -	$ -	$ -

Background

Section 49-2-110, *Tennessee Code Annotated*, provides for student activity funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual. This section excludes parent-teacher and parent-student support organizations from the accounting, record keeping, and other requirements of this section.

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

This report includes only the internal school funds of Green Dot Public Schools Tennessee ("GDPS TN"). Internal school funds consist of financial resources accounted for at the individual schools.

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; and student activity funds.

Student Activity Funds

Student activity 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 fundraisers 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 from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds and/or;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

Basis of Accounting

The accounting and financial reporting requirements for internal school funds are set forth in the *Internal School Manual*, issued by the Tennessee Department of Education. The requirements established in the *Internal School Manual* differ from generally accepted accounting principles 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 special purpose framework.

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.

Measurement Focus/Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

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 school 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 or 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 not intended to benefit the general school population.

Fund Balances

Nonspendable - amounts reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund. GDPS TN currently does not have any nonspendable funds.

Restricted - amounts reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes Basic Education Program ("BEP") funds and grant funds. GDPS TN currently does not have any restricted funds.

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

Assigned - 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 the school, except for those that account for externally restricted resources, if any, 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 of Directors' intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Directors 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.* GDPS TN currently does not have any assigned funds.

Unassigned - 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. GDPS TN currently does not have any unassigned funds.

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

Note 2 - Related Party Transactions

Related Organizations

GDPS TN Regional Office ensures that its schools' legal requirements, and all such conditions as may have been imposed by the appropriate authorizers are fully complied with at all times. The GDPS TN Regional Office provides the following services to the schools: human resources, information technology, fund raising, facilities management, operations management, financial oversight, executive management, and curriculum development.

Individual Financial Statements
June 30, 2024

Green Dot Public Schools Tennessee

Green Dot Public Schools Tennessee

Internal School Funds

Fairley High School - Balance Sheet (Regulatory Basis)

June 30, 2024

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2023	Revenue	Expenditures	Fund Balance June 30, 2024
General Fund	$ -	$ -	$ -	$ -
Restricted Fund				
Athletic Accounts				
Football	-	(267)	(267)	-
Class Accounts				
Class of 2024	-	500	500	-
Club Accounts				
Dynamis Pearls of Essence	-	1,000	1,000	-
Total restricted fund	-	1,233	1,233	-
Total general and restricted funds	$ -	$ 1,233	$ 1,233	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Wooddale Middle School - Balance Sheet (Regulatory Basis)

June 30, 2024

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2023	Revenue	Expenditures	Fund Balance June 30, 2024
General Fund				
School store	$ -	$ 210	$ 210	$ -
Fundraising	-	7,270	7,270	-
Total general fund	-	7,480	7,480	-
Restricted Fund				
Athletic Accounts				
Sneaker ball	-	20	20	-
Dance	-	50	50	-
Class Accounts				
8th grade activity	-	680	680	-
Special Programs				
College Tour	-	20	20	-
Total restricted fund	-	770	770	-
Total general and restricted funds	$ -	$ 8,250	$ 8,250	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Hillcrest High School - Balance Sheet (Regulatory Basis)

June 30, 2024

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2023	Revenue	Expenditures	Fund Balance June 30, 2024
General Fund				
School store	$ -	$ 220	$ 220	$ -
Fundraising	-	643	643	-
Total general fund	-	863	863	-
Restricted Fund				
Athletic Accounts				
Football	-	3,800	3,800	-
Basketball	-	1,704	1,704	-
Class Accounts				
8th grade activity		260	260	
Club Accounts				
Student body	-	150	150	-
Total restricted fund	-	5,914	5,914	-
Total general and restricted funds	$ -	$ 6,777	$ 6,777	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Kirby Middle School - Balance Sheet (Regulatory Basis)

June 30, 2024

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2023	Revenue	Expenditures	Fund Balance June 30, 2024
General Fund				
School store	$ -	$ (75)	$ (75)	$ -
Restricted Fund				
Class Accounts				
6th grade activity	-	75	75	-
Total restricted fund	-	75	75	-
Total general and restricted funds	$ -	$ -	$ -	$ -

Green Dot Public Schools Tennessee

Internal School Funds

Bluff City High School - Balance Sheet (Regulatory Basis)

June 30, 2024

	Assets		Liabilities and Fund Balance				
			Liabilities		Fund Balance		
	Cash in Bank Checking	Total Assets	Due To/ Accounts Payable	Total Liabilities	Unassigned	Total Fund Balance	Total Liabilities and Fund Balance
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Fund	-	-	-	-	-	-	-
Total general and restricted funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

	Fund Balance July 1, 2023	Revenue	Expenditures	Fund Balance June 30, 2024
General Fund				
School store	$ -	$ 1,105	$ 1,105	$ -
Fundraising	-	227	227	-
Total general fund	-	1,332	1,332	-
Restricted Fund				
Athletic Accounts				
Football	-	150	150	-
Basketball	-	50	50	-
Volleyball	-	55	55	-
Track	-	130	130	-
Pageant	-	225	225	-
Class Accounts				
8th grade activity	-	21,312	21,312	-
Club Accounts				
Student body	-	258	258	-
Special programs				
College Tour	-	6,913	6,913	-
Total restricted fund	-	29,093	29,093	-
Total general and restricted funds	$ -	$ 30,425	$ 30,425	$ -

Supplementary Information
June 30, 2024

Green Dot Public Schools Tennessee

Company	Philadelphia Indemnity Insurance Company
Type of Coverage	Forgery or Alteration
Amount	$300,000 each and every loss $2,500 deductible, each occurrence
Type of Coverage	Computer Fraud
Amount	$100,000 each and every loss $1,000 deductible, each occurrence
Type of Coverage	Employee Dishonesty
Amount	$500,000 each and every loss $5,000 deductible, each occurrence
Period Covered	07/01/23 - 06/30/24
Positions Covered	All Employees

Salary supplements were not paid from internal school funds.

Independent Auditor's Report
June 30, 2024

Green Dot Public Schools Tennessee

EideBailly

CPAs & BUSINESS ADVISORS

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*

Board of Directors
Green Dot Public Schools Tennessee
Memphis, Tennessee

We have audited, in accordance with 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 combined balance sheet - regulatory basis of Green Dot Public Schools Tennessee's ("GDPS TN") Internal School Funds as of June 30, 2024, and the related combined statement of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Green Dot Public Schools Tennessee's basic financial statements. We have also audited each individual school's internal school financial statements as of and for the year ended June 30, 2024 and have issued our report thereon dated December 23, 2024. Our report disclosed that the financial statements were prepared on the basis of the financial reporting provisions of the *Internal School Fund Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered GDPS TN 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 GDPS TN Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of GDPS TN 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 GDPS TN'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 GDPS TN's 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 financial statements. 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 GDPS TN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rancho Cucamonga, California
December 23, 2024

Schedule of Findings and Recommendations
June 30, 2024

Green Dot Public Schools Tennessee

None reported.

There were no audit findings reported in the prior year's Schedule of Findings.