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IN THE CHANCERY COURT FOR DAVIDSON COUNTY TWENTIETH JUDICIAL DISTRICT THE STATE OF TENNESSEE

Beacon Center of Tennessee,	
Plaintiff,	DOCKET NO. _________________
v.	PART: ______
Tennessee School Boards Association,	
Defendant.	

VERIFIED COMPLAINT FOR DECLARATORY JUDGMENT

COMES NOW the Plaintiff, the Beacon Center of Tennessee ("Beacon Center"), by and through undersigned counsel, and for its Complaint for Declaratory Judgment against Defendant Tennessee School Boards Association ("TSBA" or "Defendant") states as follows:

INTRODUCTION

1. In 2020, on a record, that TSBA itself stipulated, this Court declared in a Memorandum and Order entered in *Marren v. Tennessee School Boards Association*, No. 19-1512-I (Davidson Co. Ch. July 6, 2020) ("the 2020 Order"), that TSBA "is the functional equivalent of a governmental agency" and that the records in its possession are public records under the Tennessee Public Records Act ("TPRA"). *Id.* at 17. A true and accurate copy of the 2020 Order is attached as Exhibit 1.

2. TSBA now takes the position that the 2020 Order should no longer apply to it and that it should no longer be required to comply with TPRA.

3. In the years since the 2020 Order, none of the essential facts that led this Court to hold that TSBA is the functional equivalent of a governmental entity have changed. The General Assembly still recognizes, as it has since 1953, that TSBA is "the organization and

representative agency of the members of school boards of this state," Tenn. Code Ann. § 49-2-2001(a). TSBA still performs mandated legislative services, including developing the open-meetings compliance program for every elected school board member in Tennessee and disseminating models of ethical standards for school districts and filing them with the Tennessee Ethics Commission. TSBA still receives approximately ninety percent of its funding from public entities, and every school board in Tennessee is a member of TSBA. Moreover, TSBA still performs the training for a vast majority of school board member training courses.

4. The TPRA serves a crucial role in "promoting accountability in government through public oversight of governmental activities." *Memphis Publ'g Co. v. Cherokee Child. & Fam. Servs., Inc.*, 87 S.W.3d 67, 74 (Tenn. 2002). The General Assembly has declared that the Act must be "broadly construed so as to give the fullest possible public access to public records." Tenn. Code Ann. § 10–7–505(d). Given TSBA's designation as the representative agency of school boards across the State, its level of public funding, performance of governmental functions in education, and involvement with the State, TSBA cannot escape the important oversight and accountability provided to the public under the TPRA. Tennessee Parents and citizens have a right to transparency when it comes to education and school board policies in the State.

5. The Beacon Center thus seeks a declaratory judgment pursuant to the Tennessee Declaratory Judgment Act, Tenn. Code Ann. § 29-14-101 et seq., that TSBA remains subject to the TPRA, just as this Court concluded in the 2020 Order.

VENUE AND JURISDICTION

6. This Court has subject matter jurisdiction over this matter under Tenn. Code Ann. § 29-14-102.

7. Venue is proper in this Court pursuant to Tenn. Code Ann. § 20-4-101(a), as the events giving rise to this action occurred in Davidson County.

8. This Court has authority to enter a declaratory judgment under Tenn. Code Ann. §§ 29-14-102 and 29-14-103.

PARTIES

9. Plaintiff Beacon Center is a nonprofit, nonpartisan, and independent organization dedicated to protecting individual rights and eliminating government barriers to opportunity. This includes a commitment to government transparency and accountability. In pursuit of these principles, Beacon Center promotes free market policies, including educational freedom. To accomplish this mission, Beacon Center routinely submits public records requests to governmental entities.

10. Defendant TSBA is a private entity that holds a not-for-profit charter issued by the Tennessee Secretary of State under the provisions of Tenn. Code. Ann. § 48-51-101 et seq. and has been granted not-for-profit status under the provisions of 26 U.S.C. § 501(c).

FACTS

Tennessee Public Records Act (TPRA)

11. The TPRA, Tenn. Code Ann. § 10-7-503, applies to records "made or received" in connection with the transaction of official business by any "government agency."

12. TPRA applies to those records in the hands of any private entity that operates as the functional equivalent of a government agency.

The 2020 Order

13. Davidson County Chancery Court Chancellor Patricia Head Moskal issued the 2020 Order on July 6, 2020, in a prior action titled *Karrie Marren v. Tennessee School Boards Association*, Case No. 19-1512-I, holding that TSBA is the functional equivalent of a governmental agency. Exhibit 1 at 17.

14. The Court decided the case on that stipulated record, applying *Memphis Publishing Co.*, which established that "public records" include records held by "any private entity which operates as the functional equivalent of a governmental agency." 87 S.W.3d at 79.

15. The Court found that TSBA received both direct and indirect government funding. It relied on the stipulation that TSBA received 90.25% of its funds from "public support," which the Court described as including "membership dues from local school board members and contract and program service revenues," and on the General Assembly's recognition of TSBA in Tenn. Code Ann. § 49-2-2001. The Court rejected TSBA's argument that it was merely a vendor doing business with the State. *Id.* at 12-13.

16. On government involvement, the Court found "a close interrelationship between TSBA, the State Department of Education, and the State Board of Education, from TSBA's funding to its governance to its participation in state retirement and insurance benefit programs." *Id.* at 14.

17. On the cornerstone of the analysis, performance of a governmental function, the Court held that "[e]ducation is a government function" and that "TSBA serves as the functional equivalent of governmental agencies, the State Board of Education and State Department of Education." *Id.* at 15-16.

18. The 2020 Order found that records in the possession of TSBA, including its training materials, communications regarding legislative agendas, and its position statements on state

education law and funding, were public records subject to the provisions of the TPRA. *Id.* at 18.

19. TSBA did not appeal this ruling.

TSBA Remains the Functional Equivalent of a Governmental Entity

20. Little has changed regarding the facts the 2020 Order established regarding TSBA.

21. TSBA continues to be "recognized as the organization and representative agency of the members of school boards of this state." Tenn. Code Ann. § 49-2-200l(a). In addition, TSBA has exclusive authorization to "coordinat[e] the policies, control and management of the schools under their respective jurisdictions." Tenn. Code Ann. § 49-2-200l(b)(3).

22. TSBA's membership and structure of governance have not changed in any meaningful way.

23. TSBA's members are local school boards that are created by statute, ordinance, or private act.

24. A document TSBA provided at its 2025 Delegate Assembly ("the 2025 Document") states that TSBA continues "to be 100% in membership." A true and accurate copy of the 2025 Document is attached as Exhibit 2.

25. Upon information and belief, this statement means that every school board in Tennessee is a member of TSBA.

26. TSBA continues to be governed by a board of directors composed entirely of elected local school board members from dues-paying member districts.

27. TSBA's 2024 IRS Form 990 ("the 2024 Form") states that TSBA's mission is "to assist school boards in effectively governing school districts." A true and accurate copy of the 2024 Form is attached as Exhibit 3.

28. This is the same mission TSBA had provided the IRS at the time of the 2020 Order.

29. Tennessee law still charges TSBA to perform numerous duties and obligations for school boards and members.

30. TSBA is responsible for educating school board members about the open meetings laws. "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." Tenn. Code Ann. § 8-44-111(b) (emphasis added).

31. TSBA is also responsible for developing models of ethical standards for school districts. "The municipal technical advisory service (MTAS) for municipalities, the county technical assistance service (CTAS) for counties, and the Tennessee School Boards Association (TSBA) for school districts … **shall** disseminate models of ethical standards for officials and employees of those entities. The models shall be filed with the commission." Tenn. Code Ann. § 8-17-105(a) (emphasis added).

32. TSBA is still designated by statute as a participating employer in the State's consolidated retirement system, and its current and former employees continue to accrue and/or receive retirement benefits through the local government category within the Tennessee Consolidated Retirement System. Tenn. Code Ann. § 8-35-209(a).

33. Furthermore, TSBA is still named within the statutory definition of a "political subdivision." Tenn. Code Ann. § 8-38-101(9).

34. The General Assembly has also designated TSBA a seat on the Advisory Committee on Open Government, Tenn. Code Ann. § 8-4-602(b)(1)(E), and requires state and local officials administering municipal recreation systems to take due notice of a model agreement TSBA publishes. Tenn. Code Ann. § 11-24-110(b).

35. TSBA remains publicly funded. The 2024 Form shows that in that year TSBA reported a "public support percentage" of 87.07%. Ex. 3 at 17.

36. Based on the 2024 Form, TSBA continues to draw most of its revenues from the same public sources that provided its revenue at the time of the 2020 Order.

37. The 2024 Form shows that now, as in 2020, most of the remaining percentage of TSBA's revenues derives from investment income, membership dues appropriated from local school funding sources, as well as revenue paid for providing the training mandated by statute, seminars and workshops, and its annual convention.

38. TSBA still delivers the training the State requires. Tenn. Code Ann. § 49-2-202(a)(6) still imposes this requirement, and the State Board reviews training programs pursuant to Tenn. Comp. R. & Regs. 0520-01-01-.11 (2025).

39. The State Board has identified currently approved training courses in Local School Board Member Training Policy 2.100, Tenn. State Bd. of Educ. (May 30, 2025), a copy of which is attached as Exhibit 4.

40. Policy 2.100 lists 31 training courses approved by the State Board for fulfillment of the statutory requirements of § 49-2-202(a)(6).

41. Of those 31 State Board-approved training courses, 22—or about 71 percent of the total—are offered by TSBA. Exhibit 4.

42. All together, the 31 State Board-approved training courses provide a total of 160.5 hours of training. *Id.*

43. The State Board-approved training courses offered by TSBA total 123 of those 160.5 hours, or 76.6 percent of the total approved hours' worth of training. *Id.*

44. The 2020 Order noted that TSBA had been designated by regulation as the entity that "shall develop and conduct the majority of" approved training modules. Exhibit 1 at 11.

45. Although state regulations no longer mandate that TSBA "shall develop and conduct the majority of" approved training modules, TSBA nonetheless still develops and conducts the

majority of training modules approved by the State Board, and every school board member in Tennessee must still complete that training, whether or not the member's board belongs to TSBA.

46. TSBA's mission statement remains the same. The 2020 Order made reference to TSBA's 2020 Mission Statement ("the 2020 Mission Statement"), in which TSBA described its mission as: "[t]o assist school boards in effectively governing school districts." Exhibit 1 at 3).

47. The 2026 Strategic Plan includes the following Mission Statement: "To assist school boards in effectively governing school districts." Exhibit 2 at 29.

48. The 2020 Order noted that in the 2020 Mission Statement, "'Objective 1' in fulfilling its goal to provide a functional organizational structure is to '"maintain 100% membership of all school boards in Tennessee."' Exhibit 1 at 3.

49. The 2026 Strategic Plan also includes, as "Objective 1" in the category of "Governance and Administration," "Maintain 100% membership of all school boards in Tennessee." Exhibit 3 at 29.

TSBA Contends it Should No Longer Be Subject to TPRA

50. On April 24, 2026, TSBA filed a Complaint for Declaratory Judgment in this Court (*Tennessee School Boards Ass'n v. Maher*) against a Tennessee citizen who had submitted public records requests to TSBA, asserting that it should no longer be subject to the 2020 Order and the TPRA. A true and accurate copy of TSBA's Complaint is attached as Exhibit 5.

51. On July 21, 2026, Beacon Center sent a public records request to TSBA requesting records relating to the Tennessee Education Freedom Scholarship Act and TPRA and TSBA's mandate to develop a program for school board members on the open meeting laws and compliance. A true and accurate copy of this request is attached as Exhibit 6.

52. On July 30, 2026, TSBA responded by letter that it "does not believe that it is the functional equivalent of a governmental entity for the purposes of the Tennessee Public Records Act." However, TSBA offered to produce the requested records for an estimated cost of $390.30, to be paid in advance. A true and accurate copy of this letter is attached as Exhibit 7.

53. Given TSBA's response that it no longer believes it is subject to the TPRA and its filed Complaint seeking a Declaratory Judgment in *Tennessee School Boards Association v. Maher*, that it is no longer subject to the Court's 2020 Order and the TPRA, Beacon did not continue with the public records request and did not pay the $390.30 because it was uncertain whether TSBA had any authority to make such a demand.

54. TSBA's demand and reliance on the Office of Open Records Counsel's schedule for reasonable charges under the TPRA cannot be reconciled with its stated position that it is not subject to the TPRA. An entity that owes no duty under the TPRA has no occasion to invoke the charges a records custodian may assess under it; an entity that invokes those charges is acting as the custodian of public records.

55. The conflict between TSBA's stated position that it is not subject to the TPRA and its effort to demand statutorily-authorized fees for producing records leave Beacon Center uncertain as to whether it has a statutory right to require TSBA to comply with the TPRA and the 2020 Order or an obligation to pay fees that may be charged by an entity subject to the TPRA's requirements.

56. In addition, given TSBA's stated position that it is no longer bound by the TPRA the Beacon Center has no way of determining whether TSBA is subject to the TPRA and whether Beacon Center could enforce its statutory rights and the TSBA's obligations under the TPRA.

57. It therefore is unclear whether the TSBA would be subject and comply with the requirements of the TPRA even if Beacon paid the $390.30 fee.

58. In the meantime, absent clarification as to whether the TPRA and the 2020 Order still bind TSBA, TSBA remains free to assert whichever position suits its own convenience.

59. Beacon Center is committed to government accountability and pursues policies promoting education freedom in the state of Tennessee.

60. As part of its mission, Beacon Center routinely publishes policy reports on its core issues such as education. Beacon Center often includes and relies on public records requests for its reports.

61. Given TSBA's substantial ties to the State, and to the educational and school board policies of Tennessee, including open meeting laws, Beacon Center anticipates it will need to send additional public records requests to TSBA.

62. Without a declaration that TSBA is subject to the TPRA, Beacon Center and TSBA's legal relationship regarding public records requests remains uncertain and insecure with respect to their rights, status, obligations and other legal relations.

REQUEST FOR DECLARATORY RELIEF

63. Beacon Center incorporates by reference the allegations set forth in the preceding paragraphs as if fully stated herein.

64. An actual, justiciable controversy exists between the parties regarding whether TSBA remains subject to the disclosure requirements of TPRA.

65. Beacon Center respectfully submits that the factual circumstances surrounding TSBA have not changed sufficiently to warrant reversal of the 2020 Order, in which the Court determined that TSBA is the functional equivalent of a governmental agency and, thus, it remains subject to the disclosure requirements of the TPRA.

66. TSBA still acts as the functional equivalent of a government agency owing:

a. to the public service it performs,

b. the significant amount of public funding,

c. its legal recognition, board composition, and level of state control,

d. its designation as a "political subdivision" and ability to participate as an employer in the state's retirement system.

67. Accordingly, pursuant to the Tennessee Declaratory Judgment Act, Tenn. Code Ann. § 29-14-101 *et seq.*, Beacon Center seeks a declaration that TSBA remains subject to TPRA and is required to disclose records when presented with a valid request to do so.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff Beacon Center respectfully asks this Court to enter an order:

1. Declaring that TSBA remains the functional equivalent of a governmental entity and thus is subject to the TPRA;

2. Declaring that the TPRA requires TSBA to disclose the records requested by Beacon Center;

3. All costs available under Tenn. Code Ann. § 29-14-111; and

4. Awarding such further relief as the Court deems just and proper.

Respectfully submitted this 22nd day of September 2026,

/s/ *David Roland*
David Roland
(*pro hac vice application forthcoming)*
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Attorneys for Plaintiff

VERIFICATION

I, JOHN "JACK" POWERS, as Vice President of Policy and Advocacy at the Beacon Center of Tennessee, have read the foregoing Verified Complaint for Declaratory Judgment and know its contents. The factual matters stated in the foregoing document concerning the Beacon Center of Tennessee are true and correct to my personal knowledge. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of Tennessee that the foregoing is true and correct.

Executed on this 21ST day of September, 2026.

JOHN POWERS

Exhibit 1

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IN THE CHANCERY COURT FOR THE STATE OF TENNESSEE
TWENTIETH JUDICIAL DISTRICT, DAVIDSON COUNTY

KARRIE MARREN,	)	
	)	
Petitioner,	)	FO6
	)	
v.	)	No. 19-1512-I
	)	
TENNESSEE SCHOOL BOARDS ASSOCIATION,	)	
	)	
	)	
Respondent.	)	

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MEMORANDUM AND ORDER

This matter came before the Court on May 19, 2020, on Petitioner Karrie Marren's Motion to Show Cause under the Tennessee Public Records Act ("TPRA"), Tenn. Code Ann. §§ 10-7-501, *et seq.*, against Respondent Tennessee School Boards Association ("TSBA"). Oral argument on the motion was conducted by videoconference. Participating in the hearing were Attorney Braden H. Boucek, representing Petitioner, and Attorney Charles W. Cagle, representing TSBA.

I. BACKGROUND

Petitioner Dr. Karrie Marren is a parent and resident of Williamson County, Tennessee. She made a public records request to TSBA on November 2, 2019, requesting public records relating to (1) training of school board members, (2) certain communications with school board members, legislators, and other elected officials, and (3) TSBA's position statements on governance and allocation of public funds. TSBA responded on December 2, 2019, stating that the school board training materials are materials of the Tennessee Department of Education. TSBA provided a link to some of those materials and attached materials for 2018-2019. TSBA did not provide any documents in response to Petitioner's second and third requests, stating that TSBA is a private nonprofit organization that is not subject to the TPRA.

Petitioner filed a Petition for Access to Public Records and to Obtain Judicial Review of Denial of Access ("Petition") on December 17, 2019. She asserts that TBSA is the "functional equivalent" of a governmental agency and is subject to the TPRA. TBSA answered on January 31, 2020, claiming it is exempt from all public records requests under Tenn. Code Ann. § 10-7-503(d)(3).

II. STIPULATIONS OF FACT AND POSITION OF THE PARTIES

The parties submitted agreed stipulations of fact with attached exhibits, as amended. They agree that the Petition, Answer, and Amended Stipulations of the Parties obviate the need for discovery and that the Motion to Show Cause is dispositive of the issues raised in the Petition. The parties stipulate as follows:

> **Venue, Jurisdiction, and the Parties**
>
> 1. The Chancery Court sitting in and for the 20th Judicial District has jurisdiction and venue over the subject matter of the petition and the parties hereto.
>
> 2. Dr. Karrie Marren (Petitioner) is a citizen of the State of Tennessee. The parties stipulate that at all times relevant, Petitioner was authorized to make public records request under Tennessee law.
>
> 3. The Tennessee School Boards Association (TSBA) is an organization whose membership is comprised of local school boards that are created by statute, ordinance or private act.
>
> **TSBA**
>
> 4. TSBA is a not-for-profit corporation domiciled in Davidson County, Tennessee.
>
> 5. TSBA holds tax exemption under 26 U.S.C. § 501(c)(3) of the Internal Revenue Service Code of the United States and has held such status since 1984.
>
> 6. TSBA is governed by a board of directors comprised of 18 members. Nine (9) of these members are elected in regional membership

meetings held in the fall of each calendar year. Five (5) officers also serve as Board members.

7. In addition, there are four (4) members of the board of TSBA who are chosen as "at-large" members.

8. All members of the board of directors of TSBA are elected school board members from district boards (e.g., county, municipal or special school district) that are dues-paying members of the TSBA.

9. There are no personal memberships in TSBA and no school board is compelled to join TSBA.

10. As a not-for-profit corporation, TSBA is required to file an annual report of fiscal activity as mandated under federal law. This is accomplished through the filing of an IRS Form 990. The Form 990 for TSBA is a public document, which has been published according to the provisions of Tenn. Code Ann. § 10-7-503(d)(3).

11. The admissibility of the items attached as exhibits attached to the Petition and Motion for Show Cause and designated as Exhibits 1 – 7, are stipulated.

12. TSBA's 2018 IRS Form 990 is attached as Exhibit 8. The admissibility of Exhibit 8 is also stipulated.

13. In 2018, TSBA received 90.25% of its funds from "public support." *See* Ex. 8 at 17.

14. Most of the remaining percentage of TSBA's revenues derived from investment income, membership dues appropriated from local school funding sources as well as revenues paid by the [School Board] Academy for providing the training mandated by statute, seminars and workshops, and its annual convention.

15. A true and authentic copy of TSBA's 2020 mission statement is attached as Exhibit 9. [Footnote 1: "It can also be found on TSBA's publicly accessible website . . . ."]

16. TSBA describes its mission statement on its 2020 strategic plan as: "[t]o assist school boards in effectively governing school districts."

17. In TSBA's 2020 mission statement, it states that "Objective 1" in fulfilling its goal to provide a functional organizational structure is to "[m]aintain 100% membership of all school boards in Tennessee."

18. TSBA provides required training to the members of local boards of education. The training is required under Tenn. Code Ann. § 49-2-202(a)(6). Minimum requirements for the training are established by the State Board of Education. Local boards of education also have the option to develop their own training modules and such modules are submitted to the State Board of Education for approval.

19. TSBA describes its involvement in the training of school board members on its website as follows:

> In 1990, the Tennessee Legislature mandated that school board members attend one full-day training session each year. The State Board of Education authorized the Tennessee Department of Education to plan and implement the program. The Department of Education contracts with TSBA to conduct all of the training.

20. The rules of the State Board of Education, to wit, Tenn. Comp. R. & Regs. R. 0520-01-02-.11, establish a fourteen (14) hour orientation and training program [for] school board members in the first year of service and a seven (7) hour per year training program for continuing school board members.

21. This rule also establishes the School Board Academy that is administered by the State Department of Education.

22. The School Board Academy administers an annual program consisting of modules approved by the State Board of Education.

23. This rule requires that TSBA "shall" develop and conduct the majority of approved modules.

24. TSBA develops and conducts and will continue to develop and conduct the majority of the approved modules used at the School Board Academy.

25. In 2019, TSBA developed and approved all of the approved modules.

26. This rule also requires that the State Board of Education establish a School Board Academy Advisory Committee. This Committee will be responsible for evaluating academy programs, and recommending an annual program plan prior to the beginning of each school year for approval of the State Board of Education.

27. This rule also requires that the Advisory Committee include the Executive Director and President of the TSBA.

28. The Executive Director and President of the TSBA are currently included on the Advisory Committee.

29. After the Advisory Committee evaluates academy program and makes its recommendations for an annual plan, all modules and training materials are approved by the State Board of Education.

30. All school board members, regardless of local board membership status with TSBA, must satisfy the annual training requirement.

31. TSBA provides an annual report to the Tennessee Department of Education detailing school board members who have attended training sessions and those who have not received the required training.

32. TSBA has a contract with the State of Tennessee through the School Board Academy operated by the Tennessee Department of Education to provide this training and TSBA is reimbursed by the Academy for providing this service.

33. TSBA has continuously had this contract since 1991.

34. The contract with the state is awarded for a period of varying term lengths. Originally, it was for five (5) years. Once or twice during the course of renewals, the contract has been renewed for a 2-year period. Over the last two (2) years, the contract was renewed for a 1-year period.

35. Negotiations have not yet begun for a new contract.

36. The Department of Education has not notified TSBA that its contract will not be renewed in 2020 or beyond.

37. TSBA creates and disseminates model ethical standards for officials and employees of school districts.

38. TSBA provides professional development and training for school board members.

39. TSBA is designated as a participating employer in the state's consolidated retirement system. *See also* Tenn. Code Ann. § 8-35-209(a).

40. Current and former TSBA employees continue to accrue and/or receive retirement benefits through the Local Government category within the Tennessee Consolidated Retirement System.

41. TSBA is included in the definition of a "political subdivision of the state" authorizing it to submit for approval by the state agency, Old Age and Survivors Insurance Agency, or OASI, a plan for extending the benefits of Title II of the Social Security Act. *See also* Tenn. Code Ann. § 8-38-101(9), 108(a).

42. Current and former TSBA employees get OASI benefits under Title II of the Social Security Act.

Dr. Marren's Request and TSBA Response

43. Dr. Marren made a public records request to TSBA on November 25, 2019. *See* Ex. 6.

44. More specifically, Dr. Marren requested:

> a. All training materials not posted on your website for the 2019-20 School Board Academy Catalog. This includes, but is not limited to materials for "Board Policy and Operations," "A Deep Dive into Boardmanship,["] "Planning: A Joint Venture" (Part I & II), "Teaming and the School Board," and "Legal Issues Impacting School Boards,"

> b. Any and all communications with legislators, school board members, superintendents, or any other elected officials or public officials about your 2018 and 2019 Legislative Agendas,
>
> c. Any and all documents specifically pertaining to TSBA's position statements on governance (particularly TSBA's desire to "reduce state education law for the purpose of eliminating unconstitutional, conflicting, redundant, and unnecessary statutes"), and allocation of public funds (particularly advocacy supporting the idea "that funds raised by general taxation for educational purposes should be administered by public officials and should not be used to support privately operated schools through tuition tax credits, vouchers, or block grants").
>
> 45. On December 2, 2019, TSBA responded to Dr. Marren.
>
> 46. As to the first request, Ben Torres, Assistant Executive Director and General Counsel for TSBA, replied by email: "the program is administered by the TN Department of Education and all training materials associated with the School Board Academy belong to the Department of Education." *See* Ex. 7.
>
> 47. Mr. Torres provided a link to some of the school board academies on TSBA's website, attached 2018-19 materials to the email response for some, explained that others were not yet published, that some had not been requested or created, and that some courses were only available online. *See id.*
>
> 48. As to the second and third requests, Mr. Torres did not provide any documents. *See id.*
>
> 49. Mr. Torres responded: "TSBA is a private, nonprofit organization and not subject to these requests pursuant to TCA 10-7-503." *See id.*
>
> **Position of the Parties**
>
> It is the position of the Petitioner, Dr. Marren, that TSBA is the functional equivalent of a governmental agency, subject to the public records requests.
>
> It is the position of TSBA that it is a private, not-for-profit organization that is exempt from all public records requests and that such exemption is granted under the provisions of Tenn. Code Ann[.] § 10-7-503(d)(3).

See Amended Stipulation of the Parties, filed May 14, 2020.

III. ANALYSIS

A. The Tennessee Public Records Act

The issue of whether the Tennessee Public Records Act applies to records in the possession of TBSA presents a question of law. *Memphis Publ'g Co. v. Cherokee Children & Family Servs., Inc.*, 87 S.W.3d 67, 74 (Tenn. 2002). The TPRA provides:

> All state, county and municipal records shall, at all times during business hours, . . . be open for personal inspection by any citizen of this state, and those in charge of the records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law.

Tenn. Code Ann. § 10-7-503(a)(2)(A). "Public records" or "state records" are defined as all records "made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental entity." *Id.*, § 10-7-503(a)(1)(A). The issue presented requires the Court to interpret the term "public records" as used in the TPRA using well-recognized principles of statutory construction consistent with legislative intent. *Cherokee Children & Family Servs.*, 87 S.W.3d at 74.

The TPRA further provides that the failure to respond to a public records request "shall constitute a denial and the person making the request shall have the right to bring action as provided in § 10-7-505." Where access to public records has been denied, the citizen requesting access may file a petition for access to such records and for judicial review of the actions taken to deny access. *Id.*, § 10-7-505(a). The public official of those records bears the "burden of proof for justification of nondisclosure," which "must be shown be a preponderance of the evidence." *Id.*, § 10-7-505(c). A court ruling on a petition for access to public records is "empowered to exercise full injunctive remedies and relief to secure the purposes and intentions of [§ 10-7-505]," and shall broadly construe §10-7-505 "to give the fullest public access to public records." *Id.* § 10-7-505(d).

The TPRA protects the public's right of access to inspect the records of governmental entities. Its purpose is "to promote public awareness of the government's actions and to ensure the accountability of government officials and agencies by facilitating the public's access to governmental records." *Swift v. Campbell*, 159 S.W.3d 565, 570 (Tenn. Ct. App. 2004), *perm. app. denied* (Tenn. 2005) (citing *Cherokee Children & Family Servs.*, 87 S.W.3d at 74; *Memphis Publ'g Co. v. City of Memphis*, 871 S.W.2d 681, 687-88 (Tenn. 1994)). The TPRA is a "'clear mandate in favor of disclosure,'" and creates a presumption that public records are open to the public. *Id.* (citations omitted).

B. The "Functional Equivalent" Doctrine

The TPRA has been construed to apply equally to government entities and their functional equivalents. Under the functional equivalent doctrine, the definition of "public records" is construed to include "those records in the hands of any private entity which operates as the functional equivalent of a governmental agency." *Cherokee Children & Family Servs.*, 87 S.W.3d at 79.

In this case, the parties have stipulated that TSBA is a private, not-for-profit corporation. The issue presented is whether TSBA, as a private entity, is the functional equivalent of a governmental agency and subject to the TPRA. In making this determination, the Tennessee Supreme Court held in *Cherokee Children & Family Servs.*, that courts are to "look to the totality of the circumstances in each given case, and no single factor will be dispositive." *Id.* The Court outlined the analysis as follows:

> The cornerstone of this analysis, of course, is whether and to what extent the entity performs a governmental or public function, for we intend by our holding to ensure that a governmental agency cannot, intentionally or unintentionally, avoid its disclosure obligations under the [TPRA] by contractually delegating its responsibilities to a private entity. Beyond this consideration, additional factors relevant to the analysis include, but are

> not limited to, (1) the level of government funding of the entity; (2) the extent of government involvement with, regulation of, or control over the entity; and (3) whether the entity was created by an act of the legislature or previously determined by law to be open to public access.

Id.; *see also City Press Commc'n, LLC v. Tenn. Secondary Sch. Athletic Ass'n,* 447 S.W.3d 230, 235 (Tenn. Ct. App.), *perm. app. denied* (Tenn. 2014) (holding the TSSAA serves as the functional equivalent of the State Board of Education by directing and managing interscholastic athletic programs of schools across the state). Each of those factors is considered below based on the parties' stipulated facts.

1. Level of Government Funding of TSBA

The first factor is the level of government funding of TSBA, which may be direct or indirect funding. In *City Press*, for example, the court of appeals found that the Tennessee Secondary School Athletic Association's ("TSSAA") received indirect government funding, where the vast majority of its revenues came from contracts and gate receipts of school tournament games that are part of the athletic programs and activities of the public schools. 447 S.W.3d at 236. Even though these tournament revenues did not come directly from a state agency, the court of appeals found that the funding was indirect where the TSSAA is the only athletic association that the State Board of Education officially recognizes and designates to supervise and regulate public school interscholastic athletic activities. *Id.* The court of appeals also relied on the fact that the State Board of Education, through regulations, recognizes and expressly authorizes public schools to voluntarily maintain membership in the TSSAA. *Id.* The court of appeals affirmed the trial court's finding that TSSAA's tournament revenues constituted indirect government funding. *Id.*

Here, the parties stipulate that TSBA receives 90.25% of its funding from "public support." *See* Amended Stipulation, ¶¶ 12-13. These revenues come from several sources as reported on TSBA's Internal Revenue Service Form 990, the financial report required of not-for-profits corporations that are tax exempt under 26 U.S.C. § 501(c)(3). The revenues received by TSBA include membership dues from local school board members and contract and program service revenues for various educational programming and training services.

By statute, the State expressly recognizes TSBA as the "organization and representative agency of the members of school boards of this state." Tenn. Code Ann. § 49-2-2001(a). That statute further provides:

> (b)(1) The commissioner of education, the department of education, the state board of education, and the boards of education of counties, cities and special school districts are authorized and empowered to cooperate with Tennessee school boards association in its in-training programs for school board members and in encouraging and fostering cooperation among the school boards of this state.
>
> (2) Any board of education is authorized to become affiliated with the Tennessee school boards association.
>
> (3) The various boards of education are authorized to use the organization of the Tennessee school boards association in coordinating the policies, control and management of the schools under their respective jurisdictions.
>
> (c) Membership dues and necessary traveling expenses of school board members and directors of schools incurred in attending meetings of the Tennessee school boards association may be paid as other expenses are paid by boards of education.
>
> (d) The Tennessee school boards association is authorized to receive funds in the form of dues from its members . . . .

Id., § 49-2-2001 (b) – (d). Like the legislative recognition and designation given to the TSSAA by the state as described in *City Press*, the legislature in this case recognizes and expressly authorizes local boards of education to become members of TSBA, to cooperate with TSBA's in-training program, to pay membership dues and travel expenses for TSBA meetings. The state further authorizes TSBA to receive funds in the form of dues from its members.

The state mandates that all individual members of local boards of education must attend annual training. Tenn. Code Ann. § 49-2-202(a)(6). The State Board of Education sets the minimum requirements for this training. *Id.*; Tenn. Comp. R & Regs. 0520-01-02.-11. The State Department of Education is responsible for administrating the required training through the "School Board Academy." Tenn. Comp. R & Regs. 0520-01-02.-11. The School Board Academy's training program consists of modules approved by the State Board of Education. *Id.* TSBA is designated by regulation as the entity that "shall develop and conduct the majority of the approved modules" for the School Board Academy. *Id.*

The parties stipulate that TSBA develops and conducts, and will continue to develop and conduct, the majority of the approved modules for the School Board Academy. In 2019, TSBA developed and conducted all of the approved modules. TSBA currently has a contract with the State through the School Board Academy to provide the required school board member training, TSBA is reimbursed by the School Board Academy for providing that training, and TSBA continuously has held this contract since 1991.

Petitioner argues that this factor weighs in favor of finding TSBA is a functional equivalent because 90.25% of its funds are from "public support." Petitioner further argues that TSBA's funding constitutes both direct and indirect government funding, just as TSSAA's funding in *City Press* was found to constitute indirect government funding in light of the legislative designations and authorizations directed to TSBA.

TSBA responds that its primary source of revenues is program service revenues from its contracts with the State. TSBA argues that the State is simply a purchaser of program services, much like the service provider in *Gautreaux v. Internal Med. Educ. Found., Inc.*, 336 S.W.3d 526 (Tenn. 2011). In that case, the Supreme Court held that a medical education services provider was *not* the functional equivalent of a government agency merely because it had a contractual relationship with the state. *Id.* at 529-31. TSBA contends that not every private entity that provides contract services to a government agency becomes the functional equivalent of that agency and subject to the requirements of the TPRA. *Cherokee Children & Family Servs.*, 87 S.W.3d at 79. In short, TSBA maintains that it merely does business with the state, but is not the functional equivalent because it has no regulatory or enforcement powers. It also argues that an analysis of TSBA's funding should be limited only to contract revenues for school board training sessions, without consideration of revenues from TSBA's other activities and services.

Based on the stipulated facts, including the fact that over 90% of TSBA's funding is from "public support," coupled with the legislative recognition and designation of TSBA through state statutes and regulations approved by the State Department of Education and State Board of Education, the Court finds that TSBA receives direct and indirect government funding from both state and local governmental agencies. The facts in *Gautreaux* are distinguishable. In that case, the medical service provider merely recorded hours during which university medical school faculty supervised residents, paid those faculty members for their teaching services, and billed insurance companies for the medical services provided to patients. 336 S.W.3d at 528. The Supreme Court found that the university had not delegated the responsibility to manage or administer is teaching program to the service provider, nor it provide educational instruction. *Id.* at 529. The service provider merely acted instead as a bookkeeper, paying the university faculty for their services. *Id.* Here, TSBA develops and conducts the majority of the approved training modules, conducted all of the training in 2019, and has had a contract with and is reimbursed by the School Board Academy for providing this training since 1991. The Court concludes that this factor weighs in favor of finding TSBA to be the functional equivalent of the state educational agencies.

2. *Extent of Government Involvement with, Regulation of, or Control over TSBA*

The second factor is the extent of government involvement with, regulation of, or control over the private entity. The discussion above addressing the legislative recognition and designation of TSBA through state statutes and regulations as part of the consideration of the level of government funding of TSBA, also is relevant to the factor of the extent of government involvement with and control over TSBA by the State Department of Education and State Board of Education. The state's recognition and express designation of TSBA as the "organization and representative agency of the members of school boards of this state," as well as its selection to provide the majority of the training modules for the School Board Academy, which is administered by the State Department of Education and approved by the State Board of Education, evidences significant government involvement with TSBA.

The parties also stipulated as to the facts relevant to the governance of TSBA and the School Board Academy. TSBA's board of directors is comprised of 18 members, all of whom are elected school board members from "district boards" (e.g., county, municipal or special school district), and "are dues-paying members of TSBA." By state regulation, TSBA develops and conducts the majority of training for the members of local boards of education. Also by state regulation, the State Board of Education establishes a School Board Academy Advisory Committee that is responsible for evaluating the School Board Academy training programs and recommending an annual program plan at the beginning of each school year for the State Board of Education's approval. The Advisory Committee includes the Executive Director and President of the TSBA.

All school board members, whether or not they are members of TSBA, must comply with the annual training requirements established by the State, the majority of which is conducted by TSBA. TSBA provides an annual report to the State Board of Education with a list of school board members who have or have not received the required training. TSBA also creates and disseminates model ethical standards for school board officials and employees of school districts, and provides other professional development for school board members.

TSBA is designated by statute as a participating employer in the State's consolidated retirement system. Tenn. Code Ann. § 8-35-209(a). TSBA employees receive retirement benefits through the Local Government category. For purposes of federal Old Age and Survivor Insurance Agency ("OASI") benefits of Title II of the Social Security Act, TSBA is included within the statutory definition of a "political subdivision of the state." Tenn. Code Ann. § 8-38-101(9), 108(a). TSBA employees receive OASI benefits.

The Court finds there is a close interrelationship between TSBA, the State Department of Education, and the State Board of Education, from TSBA's funding to its governance to its participation in state retirement and insurance benefit programs. The Court concludes these facts, when taken together, evidence substantial government involvement with TSBA.

3. *Created by Legislation or Previously Deemed Subject to the TPRA*

The third factor is whether TSBA was created by legislative act or previously determined to be subject to the TPRA. Although TSBA is expressly recognized and designated by the General Assembly, and has been since 1953, as the organization and representative agency of the members of school boards of this state, Tenn. Code Ann. § 49-2-2001(a), TSBA was not created by legislative act. It further appears to the Court that TSBA has not previously been found subject to the TPRA, and neither party has cited to any such cases. This factor does not support a finding that TSBA is a functional equivalent of a governmental agency.

4. TSBA's Performance of a Governmental or Public Function

Turning to the cornerstone of the functional equivalence analysis, the parties stipulate that it is TSBA's mission is "[t]o assist school boards in effectively governing school districts," and "[m]aintain 100% membership of all school boards in Tennessee." TSBA provides training to members of local school boards that is required training under state law, Tenn. Code Ann. §49-2-202(a)(6). The State Board of Education establishes the minimum requirements for school board member training.

Education is a government function. *City Press*, 447 S.W.3d at 237. The State Department of Education is charged with training school board members. The State has authorized and empowered TSBA to be the organization to provide such mandatory training. Since 1953, TSBA has been expressly recognized and designated as "the organization and representative agency of the members of school boards of this state." Tenn. Code Ann. § 49-2-2001(a). It is clear that legislature has determined that the training and professional development of school board members is a necessary function of the State Department of Education and State Board of Education. It is also clear that the State Board of Education views the development and implementation of training programs and an annual training plan, with specific minimum requirements that must be approved by the State Department of Education, as one of its governmental functions. Tenn. Comp. R. & Regs. 0520-01-02.-11.

Comparing the factors relevant to TSBA with the analogous factors that the court of appeals found relevant in *City Press,* the same conclusion should be reached. TSBA serves as the functional equivalent of governmental agencies, the State Board of Education and State

Department of Education, by developing and conducting the statutorily mandated local board member educational training for members of county and city school boards and special school districts across the state.

IV. TSBA'S CLAIMS OF LEGISLATIVE PRIVILEGE OR STATUTORY EXCEPTION

TSBA also argues in its response to the Motion to Show Cause that Petitioner's second and third requests for records were properly denied by TSBA because (i) communications with state legislators are privileged, and (ii) TSBA comes within one of the statutory exceptions to the TPRA. Neither argument was pursued during the hearing on Petitioner's Motion to Show Cause; however, the Court does not find either argument to be persuasive.

First, TSBA claims in its response that its communications with legislators are privileged under the separation of powers doctrine of Article II, § 2 of the Tennessee Constitution. TSBA deems Petitioner's request for any and all communications with legislators (among others), about TSBA's 2018 and 2019 legislative agendas is protected because disclosure of those communications would restrict the powers of the legislature to conduct its business. TSBA relies on a Tennessee Attorney General Opinion, explaining that the TPRA, like the Open Meetings Act, should be unenforceable against the legislature because it would allow the judiciary to control the province of the legislature. *See* Tenn. Op. Atty. Gen. No. 05-099, 2005 WL 1839879 (2005) (citing *Mayhew v. Wilder*, 46 S.W.3d 760 (Tenn. Ct. App.), *perm. app. denied* (Tenn. 2001)). TSBA also claims a statutory exception for legislative materials under the TPRA, which excludes the legislative branch from the definition of "agency" under the TPRA, and should be applied to Petitioner's request to exclude communications with legislators from disclosure under the TPRA, again citing the analysis provided in the Attorney General's Opinion.[1] *Id.*

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1 Attorney General Opinions are useful, but considered advisory and not legally binding on the

The Court does not find the legislative privilege under the TPRA, as discussed in the Tennessee Attorney General's Opinion based on the decision in *Mayhew* under the Open Meetings Act, to be applicable here. Petitioner did not direct her request to the legislature, asking for its legislative records. Had she done so, a different analysis would be required. Petitioner instead directed her request to TSBA, asking for TSBA's records relating to TSBA's communications with legislators, among others. Any legislative privilege to be asserted is for the legislature to invoke, not TSBA. And, for the same reasons, the Court finds that Petitioner's request for TSBA's communications with legislators, among others, does not constitute a request for legislative materials.

Second, TSBA claims a statutory exception under the TPRA in its capacity as a nonprofit corporation that is exempt from federal income taxation and makes available to the public its federal financial return (Form 990). Tenn. Code Ann. § 10-7-503(d)(3). While TSBA is a nonprofit corporation, is exempt from federal income taxation, and makes its Form 990 publicly available, the Court finds that this statutory exception argument is superseded by the Court's conclusion that TSBA is the functional equivalent of a governmental agency, as discussed above. Petitioner's request to TSBA was directed to it as the functional equivalent of a governmental agency, and it is subject to the provisions of the TPRA in that capacity. The request was not made to TSBA in its capacity solely as a nonprofit corporation. "[A] governmental agency cannot, intentionally or unintentionally, avoid its disclosure obligations under the [TPRA] by contractually delegating its responsibilities to a private entity." *Cherokee Children & Family Servs.*, 87 S.W.3d at 79.

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courts. *See Washington Cnty. Bd. of Educ. v. MarketAmerica, Inc.*, 693 S.W.2d 344, 348 (Tenn. 1985).

V. CONCLUSION

Under the totality of the circumstances of this case, based on the parties' stipulated facts, and applying the holdings and analyses in *Cherokee Children & Family Servs.* and *City Press*, the Court concludes that TSBA is the functional equivalent of a governmental educational agency. As a functional equivalent of a governmental agency, the public records in the possession of TSBA, including its training materials, communications regarding its legislative agendas, and its position statements on state education law and funding, are public records subject to the provisions of the TPRA.

Petitioner requested an award of reasonable costs in obtaining the requested records, including attorneys' fees, under the TPRA, Tenn. Code Ann. § 10-7-505(g). The Court finds that Petitioner did not establish that TSBA knowingly and willfully refused to disclose the requested records in its possession, where TSBA has not previously been deemed to be subject to the TPRA, the TSBA disclosed some of the requested records in its possession, and the TSBA asserted a good faith argument for not disclosing the remaining records requested.

It is, accordingly, ORDERED, ADJUDGED and DECREED that Petitioner's Motion to Show Cause is hereby GRANTED. TSBA is declared to be the functional equivalent of a governmental agency and the records requested by Petitioner that are in the possession of TSBA are declared to be public records as that term is defined under the TPRA.

It is further ORDERED, ADJUDGED and DECREED that TSBA shall comply with the TPRA and make available for public inspection all public records in the possession of TSBA requested by Petitioner not previously provided in accordance with the provisions of Tenn. Code Ann. § 10-5-703, including (i) its communications with legislators, school board members, superintendents, or any other elected officials or public officials about TSBA's 2018 and 2019

Legislative Agendas, and (ii) documents specifically pertaining to TSBA's position statements on governance and allocation of public funds.

It is further ORDERED, ADJUDGED and DECREED that Petitioner's request under the TPRA for an award against TSBA of all reasonable costs involved in obtaining the requested records, including reasonable attorneys' fees, is hereby DENIED, and that TSBA's request for costs and attorneys' fees, as stated in its Answer, is hereby DENIED.

It is further ORDERED, ADJUDGED and DECREED that the Clerk & Master is directed to enter this Memorandum and Order as a final judgment pursuant to Rule 58 of the Tennessee Rules of Civil Procedure and court costs are taxed to Respondent, for which execution may issue, if necessary.

Patricia Head Moskal
PATRICIA HEAD MOSKAL
CHANCELLOR, PART I

CLERK'S RULE 58 CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing is being forwarded via **U.S. Mail, first-class, postage prepaid,** with a courtesy copy via email, to the following:

Braden H. Boucek, Attorney at Law
Beacon Center of Tennessee
P.O. Box 198646
Nashville, TN 37219
braden@beacontn.org

Charles W. Cagle, Attorney at Law
Lewis, Thomason, King, Krieg & Waldrop, P.C.
424 Church Street, Suite 2500
P.O. Box 198615
Nashville, TN 37219-8615
ccagle@lewisthomason.com

Julie Soman
Deputy Clerk & Master

1/6/20
Date

Exhibit 2

Tennessee School Boards Association

DELEGATE ASSEMBLY

Credentials Committee:

Jimmie Garland, Clarksville-Montgomery County, Chairman
Barton Williams, Bedford County
Rick Tipton, Greene County
André Darnell, Jackson-Madison County
Kristi Kristy, Knox County
Laura McLean, Oak Ridge
JoAnn Shepherd, Sequatchie County

All Voices
Student Excellence
One Goal

Saturday, November 15, 2025 • 3:15 p.m.
Gaylord Opryland Resort & Convention Center
Tennessee Ballroom

2025 Delegate Assembly Rules

The Delegate Assembly will operate under Robert's Rules of Order Newly Revised. However, the following additional rules will also apply as were approved at the 2024 Delegate Assembly:

1. A delegate must speak from a microphone, state his or her full name and school district, and limit comments on a motion to three minutes.

2. No delegate will be recognized more than once on the same question until all others seeking recognition have had an opportunity to speak. No delegate may defer his or her time to another delegate.

3. When a Board has submitted a resolution for consideration, the President will recognize a delegate from said Board during discussion of the resolution prior to recognizing any other delegate.

4. Amendments to position statements and resolutions made from the floor must be submitted in writing to the President and the official reporter before or at the time the motion is made on the floor. An amendment form is provided in the Delegate Assembly Handbook. Additional copies may be obtained in the meeting room.

5. Resolutions that conflict with position statements previously adopted by the Association may be declared out of order by the President.

6. Each delegate will be issued a voting card, and the results of each vote will be decided by counting the number of delegates raising their voting card in the affirmative, compared to those raising their card in the negative.

7. If, in the President's opinion, an overwhelming majority of delegates vote in the affirmative or the negative, the President may announce the results without requiring a count of individual delegates.

8. If, in the President's opinion, the result of the vote is not readily apparent, then he may order a division of the assembly and require the credentials committee to count the number of delegates voting in the affirmative and the number of delegates voting in the negative.

9. If the President announces the results of a vote without requiring a count of individual delegates, a delegate may request a division of the assembly. The President shall order a vote and require the credentials committee to count the number of delegates voting in the affirmative and the number of delegates voting in the negative.

10. The President, any officer, or delegate may submit a motion for delegate assembly to consider multiple resolutions on the same topic.

TENNESSEE SCHOOL BOARDS ASSOCIATON

Delegate Assembly

Tennessee Ballroom
Saturday, November 15, 2025
Agenda

2:45 p.m.	Delegate Check-in	Credentials Committee
3:15 p.m.	Call to Order	Jayson McDonald, White County *TSBA President*
3:16 p.m.	Pledge of Allegiance / Moment of Silence	Jayson McDonald
3:18 p.m.	Report from Credentials Committee	Jimmie Garland, Clarksville-Montgomery County *Credentials Committee Chairman*
3:19 p.m.	Adoption of Consent Agenda	
	• Approval of Agenda	
	• Approval of Rules	
	• Approval of Minutes	
	• Annual Report of the Executive Director	Dr. Tammy Ganger, *TSBA Executive Director*
	• Approval of Nominating Committee Report	Dr. Dale Viox, Arlington *TSBA Immediate Past President,* *Committee Chairman*
	• Approval of 2026 Strategic Plan	
	• Approval of 2024 Audited Financial Statements	
3:20 p.m.	Annual Report of the President	Jayson McDonald
3:30 p.m.	TSBA Constitution and Bylaws -*Action on Proposed Changes*	Jayson McDonald
3:40 p.m.	TSBA Board of Directors' Legislative Report -*Action on Resolutions* -*TSBA Position Statements*	Nolan Combs, *TSBA Director of Government Relations* Ben Torres, *TSBA Assistant Executive Director/ General Counsel*
4:25 p.m.	Installation of Officers for 2026	Dr. Dale Viox
4:30 p.m.	Presentation to 2025 TSBA President	David Baker, Hardin County *TSBA President-Elect*
4:40 p.m.	Comments by Newly Elected 2026 President	
4:45 p.m.	Adjournment	

DELEGATE RIBBONS ARE REQUIRED FOR ADMISSION.

1 | 2024 Delegate Assembly Minutes

Tennessee School Boards Association
Minutes of the 2024 Delegate Assembly

The 2024 Delegate Assembly of the Tennessee School Boards Association met on Saturday, November 9, 2024, in the Tennessee Ballroom of the Gaylord Opryland Resort & Convention Center in Nashville, Tennessee. Presiding was TSBA President Dr. Dale Viox who called the meeting to order at 3:00 p.m. President Viox began the meeting by leading the Pledge of Allegiance followed by a Moment of Silence.

CREDENTIALS COMMITTEE

Jimmie Garland, Clarksville-Montgomery County, reported that 269 eligible delegates checked in and received an official TSBA voting card.

President Viox announced that voting for each motion would take place by show of the official TSBA voting card (a hand-held, blue TSBA fan), which was provided to each delegate. He provided basic instructions by reading the 2024 Delegate Assembly rules listed on page one of the meeting packet.

ADOPTION OF CONSENT AGENDA

FRANKLIN SPECIAL/CROCKETT COUNTY: Motion to approve the consent agenda. **Motion carried.**

ANNUAL REPORT OF THE PRESIDENT

President Viox made no annual report comments.

APPROVAL OF CONSTITUTION & BYLAWS CHANGES

President Viox presented the proposed changes to the TSBA Constitution and Bylaws.

MEMPHIS-SHELBY COUNTY/WHITE COUNTY: Motion to approve the proposed changes to the TSBA Constitution and Bylaws as presented. **Motion carried.**

TSBA BOARD OF DIRECTORS' LEGISLATIVE REPORT

President Viox called on Nolan Combs, TSBA Director of Government Relations, to present the Legislative Report. Combs began by explaining the legislative process and then presented the following resolutions for consideration by the delegates.

HENDERSON COUNTY/WHITE COUNTY: Motion to adopt Resolution 1: *Appreciation to Dr. Dale Viox.* **Motion carried.**

DICKSON COUNTY/HAMILTON COUNTY: Motion to adopt Resolution 2: *Requesting the Ability to Establish A "Capital Projects Trust" for Tennessee School Districts.* **Motion carried.**

Candy Morgan, Maryville, TSBA Immediate Past President, spoke on behalf of the Board of Directors in support of resolution 2.

FENTRESS COUNTY/HAMILTON COUNTY: Motion to adopt Resolution 3: *Requesting the Establishment of a Funding Reconciliation Mechanism for Local Maintenance of Effort Shortfalls.* **Motion carried.**

David Baker, Hardin County, TSBA Treasurer, spoke on behalf of the Board of Directors in support of resolution 3.

FAYETTE COUNTY/LEWIS COUNTY: Motion to adopt Resolution 4: *Requesting a Clarification in Tennessee Code Annotated Relative to the Use of Cooperative Purchasing Agreements for Maintenance of Existing Facilities.*

Jayson McDonald, White County, TSBA Vice President, spoke on behalf of the TSBA Board of Directors in support of resolution 4.

Debbie Shedden, Hawkins County, asked that the motion be amended to add language that reads, "Local Education Agencies may use cooperative purchasing agreements for materials, <u>labor, and services</u> used in the maintenance, operations…"

JOHNSON CITY/HAMILTON COUNTY: Motion to amend Resolution 4: *Requesting a Clarification in Tennessee Code Annotated Relative to the Use of Cooperative Purchasing Agreements for Maintenance of Existing Facilities.* **Motion carried.**

FAYETTE COUNTY/LEWIS COUNTY: Motion to adopt Resolution 4 as amended. **Motion carried.**

FENTRESS COUNTY/PUTNAM COUNTY: Motion to adopt Resolution 5: *Requesting a Constitutional Amendment to Article 11 Section 5 of the Tennessee State Constitution.* **Motion carried.**

Kim Cravens, Putnam County, TSBA Upper Cumberland District Director, spoke on behalf of the TSBA Board of Directors and the Putnam County Board of Education in support of resolution 5.

CAMPBELL COUNTY/LEBANON SPECIAL: Motion to adopt Resolution 6: *Supporting Public Schools.* **Motion carried.**

FENTRESS COUNTY/CROCKETT COUNTY: Motion to consider the following resolutions at the same time: **Resolution 7**: *Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula;* **Resolution 8:** *Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula;* **Resolution 9**: *Advocating for Legislative Initiatives for the 114th General Assembly;* and **Resolution 10:** *Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula.* **Motion carried.**

Jefferson County asked for clarification on what exactly the delegation was voting on and if discussion would take place for each individual resolution if these resolutions were considered together.

A board member from each of the following systems spoke to explain their reason for submission of their board's resolution: Lakeland; Germantown; Arlington; and Millington.

There was a clarifying question about whether the language in resolution 8 would read "full funding" like the other three resolutions if the motion to consider resolutions 7, 8, 9, and 10 at the same time was successful.

MEMPHIS-SHELBY COUNTY/GERMANTOWN: Motion to adopt the following resolutions: **Resolution 7**: *Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula;* **Resolution 8:** *Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula;* **Resolution 9**: *Advocating for Legislative Initiatives for the 114th General Assembly;* and **Resolution 10:** *Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula.* **Motion carried.**

Ben Torres explained to the delegation that no amendment is needed and that TSBA will include the language "full funding" in the final legislative agenda.

FAYETTE COUNTY/ARLINGTON: Motion to adopt Resolution 11: *Advocating for Legislative Initiatives for the 114th General Assembly.*

Campbell County and Rutherford County asked for clarification.

A lengthy discussion took place with some board members in support while others were in opposition. There was a concern regarding ambiguity in the current language regarding medically necessary care.

Arlington suggested completing an amendment form to clarify language used in resolution 11.

LEWIS COUNTY/KNOX COUNTY: Motion to call for previous question to end the discussion on Resolution 11 and go back to the previous motion to adopt. **Motion carried.**

Voting took place on the previous motion to adopt Resolution 11: *Advocating for Legislative Initiatives for the 114th General Assembly.* **Motion failed.**

JOHNSON CITY/JEFFERSON COUNTY: Motion to adopt Resolution 12: *Supporting Mobile Phone Ban Legislation.*

A lengthy discussion took place with some in support and others in opposition. Many stated that the mobile phone issues should be determined and addressed by the local district's policies and not mandated through the state.

LEWIS COUNTY/FRANKLIN SPECIAL: Motion to call for previous question to end the discussion on Resolution 12 and go back to the previous motion to adopt. **Motion carried.**

Voting took place on the previous motion to adopt Resolution 12: *Supporting Mobile Phone Ban Legislation.* **Motion failed.**

MILLINGTON/MEMPHIS-SHELBY COUNTY: Motion to adopt Resolution 13: *Increasing Catastrophic Coverage for Student-Athletes.* **Motion failed.**

LEWIS COUNTY/CLARKSVILLE-MONTGOMERY COUNTY: Motion to adopt Resolution 14: *Supporting the requirement to allow virtual school students to Participate in Interscholastic Athletic Activities in the LEA For Which They Are Zoned to Attend.*

A lengthy discussion took place with some board members in support while others were in opposition.

GIBSON COUNTY SPECIAL/RUTHERFORD COUNTY: Motion to call for previous question to end the discussion on Resolution 14 and go back to the previous motion to adopt. **Motion carried.**

Voting took place on the previous motion to adopt Resolution 14: *Supporting the requirement to allow virtual school students to Participate in Interscholastic Athletic Activities in the LEA For Which They Are Zoned to Attend.* **Motion failed.**

Nolan Combs explained that Resolutions 15-16 were submitted after the September 10th deadline and require a two-thirds majority to be considered at Delegate Assembly per the TSBA Constitution and Bylaws. If approved, the resolutions will then require a simple majority to adopt per the TSBA Constitution and Bylaws.

BEDFORD COUNTY/WARREN COUNTY: Motion to consider Resolution 15: *Amending the Tennessee Code Annotated 37-1-134.* **Motion failed without 2/3 vote.**

BEDFORD COUNTY/LEWIS COUNTY: Motion to consider Resolution 16: *Amending the Tennessee Code Annotated 39-16-517.* **Motion failed without 2/3 vote.**

Nolan Combs explained that an amendment form was submitted by the Metro Nashville Board of Education after the September 10th submission deadline to revise the TSBA Position Statements and would require a 2/3 vote to be considered by the delegation.

METRO NASHVILLE/MEMPHIS-SHELBY COUNTY: Motion to consider the amendment to the TSBA Position Statements. **Motion failed without 2/3 vote.**

HAMILTON COUNTY/MEMPHIS-SHELBY COUNTY: Motion to recount the votes to consider the amendment to the TSBA Position Statements. **Motion failed without simple majority vote.**

INSTALLATION OF 2025 OFFICERS

Nominating Committee Chairman and TSBA Immediate Past President, Candy Morgan, Maryville, installed the 2025 officers: President, Jayson McDonald of White County; President-Elect, David Baker of Hardin County; Vice President, Dr. Lee Carter of Huntingdon Special; Treasurer, Michelle McKissack of Memphis-Shelby County; and Immediate Past President, Dr. Dale Viox of Arlington.

PRESENTATION TO 2024 PRESIDENT

Immediate Past President, Candy Morgan, presented outgoing President Dr. Dale Viox with a plaque and resolution of appreciation for his service as the 2024 President.

COMMENTS BY 2025 PRESIDENT

The newly elected 2025 TSBA President, Jayson McDonald, White County, expressed gratitude to the membership for the opportunity to serve as the 2025 TSBA President. He expressed appreciation to President Viox and the other members of the TSBA Board for their leadership.

The meeting adjourned at 4:43 p.m.

Respectfully submitted,

______________________________	______________________________
Dr. Dale Viox, President	**Dr. Tammy Grissom, Executive Director**

2 | Report of the Executive Director

Dr. Tammy Ganger,
Executive Director

Executive Director's Annual Report
2025

Legislative Services

The following law was enacted by the General Assembly and based on TSBA's Legislative Agenda.

Public Chapter 98 - As enacted, authorizes a local government to execute a cooperative purchasing agreement with other local, state, and federal governmental entities for purposes of purchasing materials, labor, and services used for maintenance, operations, component replacement, or repairs of existing facilities and grounds owned or operated by a local education agency or by a local government agency.

Legal Services

Tennessee Council of School Board Attorneys. The Tennessee Council of School Board Attorneys consist of 92 attorneys. The attorneys regularly meet during the year to share information and discuss pending litigation which affects public schools. The TCSBA listserv allows members to share relevant information and to seek input from their peers on important school law issues. Additionally, the TCSBA utilizes an online web portal that allows members to communicate on a regular basis and share files and other documents.

TCSBA continues to hold an Attorneys Only CLE event each year between February and April that provides an opportunity for school lawyers to obtain CLE credit. On February 28, 2025, eleven (11) attorneys attended the CLE meeting at TSBA Headquarters, and thirty-one (31) attended virtually. Each received four (4) hours of CLE credit, three (3) hours of general and one (1) hour of ethics credit. Topics included: Legislative Update; Disciplining Students with Disabilities; Federal Law Update; and Ethics for School Board Attorneys.

This year, members also participated in a three (3) hour legal CLE webinar series covering multiple ethical issues facing school board attorneys.

Legal Resources. The legal department continues to provide, on the TSBA website, the following resources: Students and Constitutional Law Guide; Navigating Challenged Materials Guide; Parliamentary Procedure Reference Guide; Student Discipline Guide; Teacher Discipline Guide; School Board Candidate Guide; Charter Schools and the Law Guide; Guide to Open Meetings; Guide to Open Records; Hearing Officer Lists; and Collaborative Conferencing Information.

Amicus Briefs. TSBA participated as Amicus Curiae in the Clarksville Montgomery County Education Association v. Clarksville Montgomery County Board of Education case. This case sought to determine whether the definition of "working conditions" under the Professional Educators Collaborative Conferencing Act encompassed the student code of conduct. On June 30, 2025, the Tennessee Court of Appeals opined that the student code of conduct is not part of "working conditions", finding in favor of the school district and incorporating some of the arguments presented by TSBA. The Education Association has now sought permission to appeal to the Tennessee Supreme Court. TSBA will continue to participate as Amicus Curiae until the case is concluded.

Summer Law Institute. Two (2) Summer Law Institutes were conducted with 440 attendees participating in Gatlinburg and eighty-six (86) in Jackson. Both sessions covered currently relevant education law issues including Legislative Update; Updates from the SBOE; the Board's Role in School Construction and Maintenance; Federal Law Update; Booster Clubs and SSOs; and Strategic Planning.

Legal Workshop. Each year, TSBA offers a legal workshop immediately prior to the Opening General Session of the TSBA Annual Convention. Topics for 2025 include: Overview of Recent Supreme Court Cases and a question-and-answer session with a panel of school board attorneys.

Policy Services

The policy department has 136 policy subscribers. Over 5,200 policy revisions/maintenance requests have been completed so far this year. Additionally, the department generated 29 policy recommendations based on new statutory and/or regulatory requirements and conducted a webinar regarding these recommended changes.

In an ongoing effort to provide helpful information to districts, the policy department is continuing to review the administrative procedures manual as well as the employee and student handbooks to ensure they stay up to date. These valuable resources for districts are added to as laws change and further best practices are incorporated.

The policy department is conducting an annual audit of policies required by law for all subscribing districts. This audit will provide subscribers with missing policies and updated policies required by state and federal law. A comprehensive review of the department's base policy manual was conducted recently to ensure policy language and legal references are accurate.

Publications and Communications

School Board Week. TSBA continued its annual promotion of School Board Week in 2025 with the theme "Leading with Vision, Serving with Purpose." Media and board secretaries were provided with a toolkit of materials designed to increase awareness and appreciation of school boards and their work in the community. The week was also promoted through the Association's website.

TSBA Journal. TSBA's magazine, the Journal, is published bi-annually and continues its focus on local school districts and schools, with each issue featuring informative, inspiring, and factual education articles. The Journal is produced as a hard copy and is also available through a digital version which allows for the growth of our readership dispersion and web connection through company links.

Webinars/Legal Lunches. The following webinars have been conducted: TCSBA Winter CLE Event; Camp TSBA Webinar Series (7); TCSBA Ethics Series (3); Lunch and Learn (9); Welcome Aboard Webinar for New Board Members; Policy Update Webinar; Tennessee Social Studies Standards webinar; Navigating Collaborative Conferencing webinar; and Navigating Legal & Ethical Boundaries in AI webinar.

BoardTalk. TSBA's electronic newsletter continues to be published on a weekly basis. The purpose of the newsletter is to provide free information to board members through local, state, and national educational articles addressing issues, displaying achievements, and communicating deadlines.

Legally Speaking. TSBA provides a weekly newsletter for TCSBA members that highlights legal news from around the U.S. This provides members with an overview of the national legal landscape and topics of discussion.

Mailchimp (eblasts). TSBA continues to communicate with members through Mailchimp to provide educational news, media releases, and other important messages.

Texting Service. TSBA communicates with members through Text-Em-All to provide reminders and other important information through text.

Podcast. TSBA produced podcast episodes on the following topics this year: From Classroom to Boardroom: The Importance of Student Representatives in Education; Unveiling the Artificial Intelligence Toolkit for School Board Members; Lights, Camera, Education: Inside Warrior Media at White County Schools; Ask the Attorney: Special Education Edition; Cultivating Excellence: A Conversation with the 2024 National Teacher of the Year; Calling the Shots with TSSAA; and Leading from the Second Chair - the Role of the Vice Chairman. The episodes are provided quarterly, and we have approximately 100 listeners.

By the Numbers. A quarterly TSBA newsletter focused on education-related data and research. This newsletter contains original analyses of pressing topics in education and provides school board members with the latest data and research most relevant to their school districts.

Board Development

TSBA Boardsmanship Program. In 2025, 84 board members earned Level I, 55 board members earned Level II, 63 board members earned Level III, 56 board members earned Level IV, and 11 board members submitted their Level V portfolios.

Approved Training Courses. During the 2024-25 school board training cycle, the following modules were offered: New Board Member Orientation (2); A Deep Dive into Boardsmanship (offered in person and virtually); Advocating the Board's Vision (offered in person and virtually); Board Policy & Operations (offered in person and virtually); Board/Superintendent Relations (offered in person and virtually); School Law (offered in person and virtually); Board's Role in School Finance (offered in person and virtually); Strategic Planning: A Joint Venture (6); Teaming and the School Board (2); Helping Board Members Connect to Today's Labor Market (online); Legal Issues Impacting School Boards (online); eBoardsmanship (online); Individuals with Disabilities Act (online); Parliamentary Procedure (online); School Boards and the Law (online); Understanding Section 504 / ADA (online); TSBA Summer Law Institute (2); TSBA Board Chairman Seminar (offered in person and virtually); TSBA Legislative and Legal Institute; and TSBA Leadership Conference.

Board Chairman Seminar. The Board Chairman Seminar was conducted with 16 attendees participating in-person and 9 attendees participating virtually. This workshop covered several relevant topics including: the Chairman as a Leader; the Board's Agenda; Meeting Management Techniques; Parliamentary Procedure; the Chairman and Board Development; Legal Responsibilities; the Chairman and Policy; the Chairman and the Staff; and the Chairman and Promotion.

Leadership Conference. 660 board members and superintendents registered for the 2025 Leadership Conference with guest speakers Codey Gandy and Orion Jean.
Topics included: Extreme Ownership: Combat Leadership for Business, What My Generation Needs from You, and Innovative Pathways for Student Success: A Step-by-Step Guide.

Convention. "Student Excellence: All Voices, One Goal" was the 2025 Annual Convention theme. 773 individuals registered which included board members, superintendents, and guests. Attendees were able to gain useful information to take home to their districts through two (2) general session presentations and 29 clinics covering a variety of topics.

Personnel Services

Superintendent Searches. TSBA conducted superintendent searches for Johnson City, Coffee County, Rhea County, Blount County, Fayette County, Lauderdale County, Cumberland County, and Trousdale County.

Superintendent Evaluations. TSBA assisted the following systems: Arlington, Dayton City, Hardeman County, Hickman County, Jefferson County, Lake County, Millington, Rutherford County, Sequatchie County, Stewart County, Tipton County, and Washington County.

Board Self Evaluations. TSBA tabulated board evaluations for the following systems: Anderson County, Athens, Bristol, Carter County, Coffee County, Cumberland County, Hamblen County, Hickman County, Johnson City, Kingsport, Knox County, Lake County, Memphis-Shelby County, Putnam County, Rutherford County, and Tipton County.

Member Services

BuyBoard. BuyBoard is an online purchasing cooperative designed to streamline the purchasing process and help its members make confident buying decisions.

BOEconnect. TSBA's online meeting service allows boards to create meeting documents, such as agendas and supporting information, and then post these documents online making them accessible to board members and the public. We currently have 39 systems, along with our own TSBA Board of Directors and TSBA OPEB Trustees utilizing this service.

TSBA OPEB Trust. The TSBA OPEB Trust helps those systems wishing to pre-fund their OPEB liability. The Trust is administered by TSBA, an entity answerable directly to its members. The school system's investment will lower their annual required contribution (ARC) and their overall OPEB liability. By pooling resources, the TSBA OPEB Trust will lower per-system costs and has the potential to increase the system's return on investment. The following systems are members of the Trust: Memphis-Shelby County, Hickman County, Claiborne County, Johnson County, Jackson-Madison County, Collierville, Arlington, Bartlett, Lakeland, and Millington.

School Facilities Services. TSBA continues to partner with the Tennessee School Plant Managers Association (TSPMA) to assist school boards in the area of school facilities.

Governance and Administration

Board of Directors. Your president, Jayson McDonald of White County, and 17 other dedicated school board members have joined together this year to form a visionary and highly effective TSBA Board of Directors. Each of your board members has served unselfishly, and each has worked cooperatively to develop an effective leadership team.

Membership. We are proud to announce that we continue to be 100% in membership.

Staff. Your TSBA staff is composed of dedicated, hard-working, and talented people. They have each shown a willingness to go well beyond the call of duty and to do whatever it takes to provide quality service to Tennessee's school boards and their members.

Consortium of State School Boards Associations (COSSBA). TSBA is a member of the Consortium of State School Boards Associations. It is a national organization that represents 25 state school boards associations. Membership in COSSBA allows our Tennessee members to participate in the COSSBA Annual Conference and the Federal Advocacy Conference.

3 | Nominating Committee Report

2026 Nominations

(TSBA Officers will assume office on January 1, 2026)

Pursuant to the TSBA Constitution and Bylaws, the President automatically assumes the role of Immediate Past President and the President-Elect automatically assumes the role of President.

President

David Baker, Hardin County, serves as the 2025 TSBA President- Elect. He served as the 2024 TSBA Treasurer, as a 2023 TSBA At-Large Member. He formerly served as the TSBA Southwest District Director from 2011-2015 and as TSBA At-Large Member in 2010. He has served on the Hardin County Board of Education since 2006.

Immediate Past President

Jayson McDonald, White County, serves as the 2025 TSBA President. He served as the 2024 TSBA Vice President, the 2023 TSBA Treasurer and as the TSBA Upper Cumberland District Director 2019-2022. He has served on the White County Board of Education since 2014.

The following recommendations are being made by the TSBA Nominating Committee and are subject to confirmation by election at the Delegate Assembly meeting.

President-Elect

Dr. Lee Carter, Huntingdon Special, serves as the 2025 TSBA Vice President. He served prior to that as the TSBA Northwest District Director from 2018-2024. He has served on the Huntingdon Special Board of Education since 2000.

Vice President

Michelle McKissack, Memphis-Shelby County, serves as the 2025 TSBA Treasurer. She formerly served as the TSBA Delta District Director from 2022 – 2023. She has served on the Memphis-Shelby County Board of Education since 2018.

Treasurer

Scott Gillenwaters, Anderson County, serves as the 2025 TSBA East District Director. He has served in this role since 2023. He served as 2022 TSBA At-Large Member. He has served on the Anderson County Board of Education since 2011.

4 | 2026 TSBA Strategic Plan

MISSION STATEMENT

To assist school boards in effectively governing school districts.

GOALS

All objectives will be met by December 31, 2026.

GOVERNANCE AND ADMINISTRATION

Goal: To provide a functional organizational structure.

Objective 1: Maintain 100% membership of all school boards in Tennessee.

- Strategy A: Provide Accidental Death and Dismemberment insurance coverage to all local school board members.
- Strategy B: Mail a "new board member packet" to each new board member.
- Strategy C: Ensure superintendents of member boards are aware of all membership services.

Objective 2: Maintain good communication with school boards.

- Strategy A: Maintain e-mail addresses of all board members and superintendents.
- Strategy B: Maintain distribution list for school board members.
- Strategy C: Maintain pictorial directory of school board members and superintendents.
- Strategy D: Contact each school system at least once during the year.
- Strategy E: Provide each school board member a TSBA calendar of activities and events.

Objective 3: Review and revise roles and responsibilities for TSBA staff to meet the changing needs of school boards.

- Strategy A: Maintain a Performance Evaluation Program for TSBA staff and design staff development to maximize the abilities of employees.
- Strategy B: Provide friendly, helpful, responsive staff visible to the membership.
- Strategy C: Maintain up-to-date job manuals for each employee.
- Strategy D: Provide professional development opportunities for all employees.

EDUCATIONAL SERVICES

Goal: To develop board member knowledge, skills, and attitudes that promotes quality boardsmanship.

Objective 1: Provide training to ensure that all board members meet the basic boardsmanship competencies.

Strategy A: Offer training courses on the following topics: Orientation; Board Policy; Board/Superintendent Relations; Advocating Your Board's Vision; School Finance; School Law; A Deep Dive Into Boardsmanship; Strategic Planning: A Joint Venture; and Teaming and the School Board upon request.

Strategy B: Offer the following online training courses: Basics of Boardsmanship; Charter Schools in TN: Essential Knowledge for Board Members; Ethics: The Cornerstone of Effective Governance; Legal Issues Impacting School Boards; Individuals with Disabilities Act; Parliamentary Procedure; School Boards and the Law; Understanding Section 504 of the Rehabilitation Act and the Americans with Disabilities Act; and Understanding Tennessee's K-12 Funding Formula.

Strategy C: Conduct Board Chairman Seminar.

Strategy D: Conduct nine Fall District Meetings across the state.

Strategy E: Conduct an Annual Leadership Conference in conjunction with the Convention.

Strategy F: Conduct an Annual Convention.

Strategy G: Offer a webinar for new school board members on their roles and responsibilities.

Strategy H: Offer webinars on a variety of school board governance issues.

Strategy I: Offer a virtual Camp TSBA on a variety of educational topics.

Objective 2: Strengthen the effectiveness of boards and their members.

Strategy A: Provide a Boardsmanship Awards Program to recognize board member's efforts to improve their boardsmanship skills.

Strategy B: Offer the option for submission of boardsmanship award program "experiences" through the online portal.

Strategy C: Provide online sample of Level V Portfolio.

Strategy D: Honor boards and individual board members with the following awards: School Board Member of the Year/C. Hal Henard Distinguished Service Award, All Tennessee School Board, School Board of the Year, Board of Distinction, Quarter Century Club, Scholar's Circle, and Award for Excellence.

Strategy E: Honor students with a Student Achievement Award.

Strategy F: Honor school volunteers with a School Volunteer Award.

Strategy G: Conduct board evaluations upon request.

Strategy H: Provide online board self-evaluation form.

Strategy I: Conduct board retreats upon request.

LABOR RELATIONS SERVICES

Goal: To provide services which enhance board personnel relationships.

Objective 1: Provide assistance to systems participating in collaborative conferencing.

Strategy A: Review, critique, and recommend additions/revisions to Memoranda of Understanding upon request.

Strategy B: Offer workshops on collaborative conferencing upon request.

Strategy C: Maintain a Collaborative Conferencing guide.

Strategy D: Maintain a Memorandum of Understanding library for systems involved with collaborative conferencing.

Strategy E: Conduct annual survey of districts to determine those participating in collaborative conferencing.

Strategy F: Conduct an annual webinar on the basics of collaborative conferencing.

MEMBER SERVICES

Goal: To provide services to assist boards in their school board operations.

Objective 1: Conduct superintendent searches and evaluations as requested.

Objective 2: Review superintendent contracts as requested.

Objective 3: Conduct Annual Board Secretaries' Conference in May that includes an annual business meeting of the Tennessee Association of Board Secretaries and one in November during the TSBA Annual Convention.

Objective 4: Maintain distribution list for board secretaries.

Objective 5: Market "BOEconnect", an online software tool that will enable school boards to organize and distribute material and documents for board meetings more efficiently.

Objective 6. Conduct Prospective Superintendents Academy for those who aspire to become a superintendent.

Objective 7: Market BuyBoard, a purchasing cooperative that enables school districts to save money and streamline their purchasing process.

Objective 8: Partner with Tennessee School Plant Management Association to assist school boards in the area of school facilities.

Objective 9: Provide boards with a resource to help parents get acquainted with the Tennessee public school system on the TSBA website.

Objective 10: Provide a mediation service for school board members aimed at efficiently and amicably resolving conflicts within a school board.

LEGAL SERVICES

Goal: To provide information and interpretation of school laws for board members, administrators, and board attorneys.

Objective 1: Facilitate legal understanding for school board members and school officials.

Strategy A: Prepare a legal article for TSBA Journal as needed.

Strategy B: Conduct two Summer Law Institutes.

Strategy C: Produce electronic school law updates as needed.

Strategy D: Respond to local school board requests to enter cases as amicus curiae when appropriate and approved by the TSBA Board of Directors.

Strategy E: Maintain the Open Meetings and Records guide.

Strategy F: Maintain the Student Discipline guide.

Strategy G: Maintain the Teacher Discipline guide.

Strategy H: Maintain the Student Constitutional Rights guide.

Strategy I: Maintain the Law on Charter Schools guide.

Strategy J: Maintain the following resource: Navigating Challenged Materials: A Guide to Library Resources, Textbooks, Prohibited Concepts, and Digital Content.

Strategy K: Offer "Legal Lunch" webinars.

Objective 2: Facilitate networking and interaction among school board attorneys.

Strategy A: Continue to increase the membership in the Tennessee Council of School Board Attorneys and National School Attorneys Association through renewals and recruitment of new members.

Strategy B: Maintain listserv and website for TCSBA members.

Strategy C: Provide bi-weekly legal update newsletter, Legally Speaking.

Strategy D: Provide information to council members on the National School Attorneys Association (NSAA).

LEGISLATIVE SERVICES

Goal: To monitor and influence legislation related to public education.

Objective 1: Increase legislative information available to the membership.

Strategy A: Provide weekly state legislative reports during session summarizing the week's legislative activity and informing membership on the status of legislation.

Strategy B: Provide issue briefs to membership for use in communications with legislators.

Strategy C: Provide monthly state and federal legislative updates between legislative sessions.

Objective 2: Enhance communication and mobilize resources to influence legislation.

Strategy A: Provide current legislative information to all members.

Strategy B: Encourage each board to select a board member to serve as their local legislative liaison and participate in regular legislative liaison meetings.

Strategy C: Conduct pre-convention legislative workshop.

Strategy D: Conduct legislative clinic at TSBA Annual Convention.

Strategy E: Provide an annual Legislative and Legal Institute to enhance communication between legislators, board members, superintendents, and other school officials.

Strategy F: Conduct a legislative survey on current issues at FDM.

Strategy G: Solicit resolutions from local boards for debate and adoption at the Delegate Assembly.

Strategy H: Provide membership with an online Advocacy Guide and Legislative Liaison Guide to enhance legislative advocacy efforts.

Strategy I: Collaborate with other public education organizations to implement common legislative priorities.

Strategy J: Draft sample resolutions for member boards as needed.

Objective 3: Increase TSBA visibility in the General Assembly.

Strategy A: Communicate regularly with legislators and staff.

Strategy B: Provide information quickly and accurately to legislators upon request.

Strategy C: Testify before legislative committees on legislation important to school board members.

Objective 4: Increase TSBA recognition in the United States Congress.

Strategy A: Communicate regularly with and visit the Tennessee Congressional delegation when schedule permits.

Strategy B: Encourage Tennessee board member participation in the annual TSBA Congressional Meetings.

Strategy C: Encourage Tennessee board member participation in the annual COSSBA Advocacy Institute.

POLICY SERVICES

Goal: To develop better methods to assist school boards in the area of policymaking and implementation.

Objective 1: Improve existing policy services and develop new services to meet growing policy needs of school boards.

Strategy A: Provide notification of statutory changes to policies required by law to all TSBA member systems.

Strategy B: Provide sample policies required by law upon request to all TSBA member systems.

Strategy C: Maintain on TSBA website an updated list of policies, school district employee trainings, and annual notices required by state or federal laws or regulations.

Strategy D: Provide a customized policy service on a contracted basis.

Strategy E: Provide a maintenance service for those systems that have contracted for customized manual.

Strategy F: Maintain TSBA base policy manual that is consistent with local, state, and federal law and regulations.

Strategy G: Conduct annual policy update webinar for policy subscribers.

Strategy H: Lead boards to eliminate administrative detail from policy and include it in administrative procedures.

Strategy I: Maintain sample administrative procedures to complement TSBA base policy manual.

Strategy J: Maintain sample Employee Handbook.

Strategy K: Maintain sample Student Handbook.

Strategy L: Provide a Student Handbook Review Service.

Strategy M: Explore creation of a Human Resources handbook and enhanced policies integrating board leadership on best practices.

INFORMATION SERVICES/COMMUNICATIONS

Goal: To provide information to enhance boardsmanship.

Objective 1: To assist school board members in becoming recognized education leaders in their communities.

Strategy A: Publish Journal bi-annually and BoardTalk at least bi-weekly and distribute to all board members, superintendents, and subscribers.

Strategy B: Highlight member school districts in each edition of the TSBA Journal.

Strategy C: Maintain the TSBA website with easily accessible information and continuously update keeping the sites current and visually appealing.

Strategy D: Provide "New Board Member Guide" to school systems for their new board member onboarding process.

Strategy E: Offer a podcast service that covers a variety of education topics.

Objective 2: To promote understanding of school boards and their work.

Strategy A: Design a School Board Appreciation Week packet for electronic distribution to all school systems and local media outlets.

Strategy B: Conduct a Student Congress on Policies in Education conference (SCOPE).

Strategy C: Provide school board candidate information for those interested citizens seeking seats on their local board of education including a November webinar.

Objective 3: To maintain positive relationships with the media.

Strategy A: Send out news releases for SCOPE, Fall District Meetings, and Convention.

Objective 4: Increase participation/advertising with firms providing goods and services to school systems.

Strategy A: Promote the various levels of the Business Affiliate Program to increase membership.

Strategy B: Host a tradeshow at the Annual Convention.

Strategy C: Solicit new vendors/advertisers through various communication outlets, including assistance from local member boards.

Strategy D: Provide a looping ad option for business affiliates to advertise their products at TSBA meetings.

FINANCE

Goal: To handle funds in a financially sound manner.

Objective 1: Ensure association operates according to sound financial procedures.

Strategy A: Ensure that all financial procedures meet general accounting standards.

Strategy B: Create an annual budget and include on financial statements.

Objective 2: Maximize investment opportunities.

Strategy A: Ensure that funds are received in a timely manner to benefit from the potential interest income.

Strategy B: Periodically evaluate the inflow and outflow of funds and realign investment strategies as needed.

Strategy C: Evaluate different investment vehicles to ensure that funds are optimally invested for the best rate of return.

Objective 3: Support and oversee the administration of the TSBA OPEB Trust.

Strategy A: Prepare financial statements for the Trust.

Strategy B: Prepare quarterly statements for each Trust member.

Strategy C: Schedule Trust meetings, develop board meeting agenda, and provide supporting materials for each meeting.

Strategy D: Provide OPEB Trust Welcome Packet to newly appointed OPEB trustees.

Strategy E: Provide OPEB Trust Informational Packet to potential Trust members.

Objective 4: Explore the possibility of forming a New School Construction and Facilities Trust.

Strategy A: Determine, through the legislative process, if TSBA can help members establish an investment trust for new school construction and facilities.

RESEARCH SERVICES

Goal: To provide information and data on relevant education-based topics so board members can make informed decisions.

Objective 1: Provide information on the latest education related data and research to school boards.

Strategy A: Send a newsletter at least quarterly to all board members and superintendents that highlights the most recent data and research on education related topics and identifies significant trends.

Strategy B: Create original research reports that highlight education trends or data specifically relevant to TSBA members.

Objective 2: Provide timely responses to research questions submitted by board members and superintendents.

Strategy A: Establish a process that allows school board members and superintendents to submit research questions to TSBA staff.

Strategy B: Inform board members and superintendents of resources that are currently available and maintain a list of said resources and ways to access and use the provided data.

Objective 3: Provide board members with localized data resources to support informed decision-making and strategic planning for education and workforce development.

Strategy A: Maintain the following data resources: the Statewide Salaries Database, District Data Dashboard, and Tennessee Testing Dashboard.

5 | 2024 Audited Financial Statement

TENNESSEE SCHOOL BOARDS ASSOCIATION

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024 AND 2023

TENNESSEE SCHOOL BOARDS ASSOCIATION

Table of Contents

TENNESSEE SCHOOL BOARDS ASSOCIATION

LETTER OF INTRODUCTION

Tennessee School Boards Association ("TSBA") is pleased to present its Annual Financial Report for the years ended December 31, 2024 and 2023.

Responsibility and Controls

TSBA is responsible for the financial statements and related information included in this report. A system of internal accounting controls is maintained to provide reasonable assurance that assets are safeguarded and that the books and records reflect only authorized transactions. Limitations exist in any system of internal controls. However, based on recognition that the cost of the system should not exceed its benefits, management believes its system of internal accounting controls maintains an appropriate cost/benefit relationship.

Management believes that its policies and procedures provide guidance and reasonable assurance that TSBA's operations are conducted according to management's intentions and to a high standard of business ethics. In management's opinion, the financial statements present fairly, in all material respects, the net position of TSBA as of December 31, 2024 and 2023, and the changes in its net position and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Audit Assurance

The unmodified opinion of our independent external auditors, Crosslin, PLLC, is included in this report.

TENNESSEE SCHOOL BOARDS ASSOCIATION

BOARD OF DIRECTORS

Officers:

Dr. Dale Viox	-	President
Vacant	-	President-Elect
Jayson McDonald	-	Vice President
David Baker	-	Treasurer
Candy Morgan	-	Immediate Past President

District Directors:

Dr. Lee Carter

Steve Willis

Bobby Henderson

Scott Gillenwaters

Pat Welsh

Kim Cravens

Scott Benjamin

Steve Haley

Carolyn Ingram

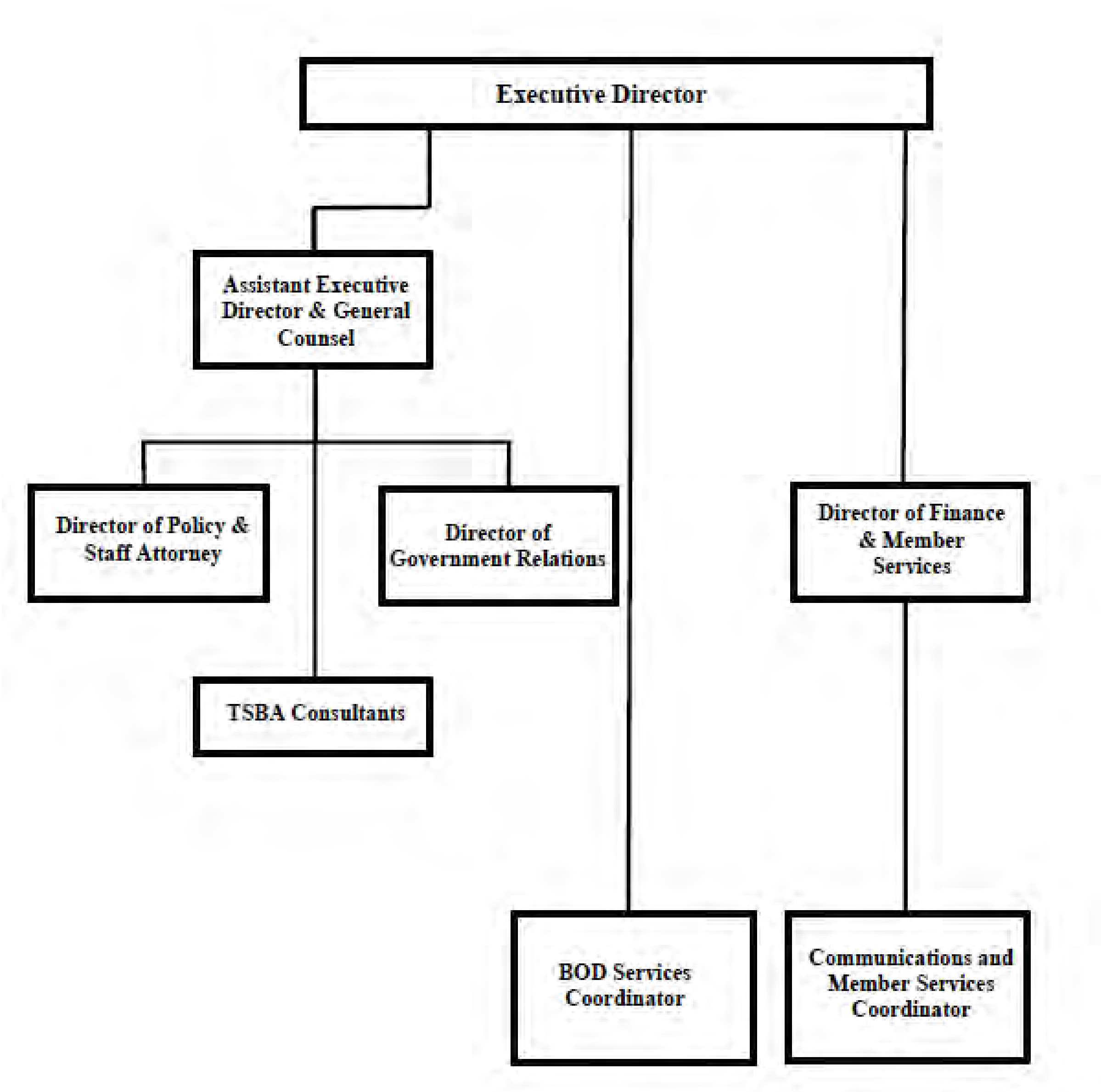
At-Large Members:

Olivia Farrington

Julie Keny Cathey

Cheryl Mayes

TENNESSEE SCHOOL BOARDS ASSOCIATION
ORGANIZATIONAL CHART



INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Tennessee School Boards Association
Nashville, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Tennessee School Boards Association ("TSBA"), as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise TSBA'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 TSBA as of December 31, 2024 and 2023, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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. 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 TSBA 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 TSBA'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 TSBA'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 the TSBA'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 on pages 8 through 13 and pension plan schedules and information on pages 37 through 39 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 auditing standards generally accepted in the United States of America, 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.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the introductory section, as required by the State of Tennessee, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does 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, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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 September 19, 2025, on our consideration of TSBA'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 TSBA'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 TSBA's internal control over financial reporting and compliance.

Crosslin, PLLC

Nashville, Tennessee
September 19, 2025

Tennessee School Boards Association's ("TSBA") management's discussion and analysis ("MD&A") is intended to provide an overview of the financial activities for the years ended December 31, 2024 and 2023. This section is placed at the beginning of the annual report to provide information about the past and current financial condition of TSBA. MD&A should not be taken as a replacement for the annual report, which includes the independent auditor's opinion, basic financial statements and other supplemental information that presents all of the financial activities of TSBA.

FINANCIAL HIGHLIGHTS

Fiscal Year 2024:

- TSBA's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $5,563,339 (net position) as of December 31, 2024. This compares to the previous year when net position was $5,090,368.

- Total net position at December 31, 2024, is comprised of the following:

    - Investment in capital assets of $1,566,163 and
    - Unrestricted net position of $3,997,176.

- Net position increased by $472,971 during the year ended December 31, 2024, primarily due to increases in charges for services revenues and decreases in overall operating expenses.

Fiscal Year 2023:

- TSBA's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $5,090,368 (net position) as of December 31, 2023. This compares to the previous year when net position was $4,745,514.

- Total net position at December 31, 2023, is comprised of the following:

    - Investment in capital assets of $1,647,659 and
    - Unrestricted net position of $3,442,709.

- Net position increased by $344,854 during the year ended December 31, 2023, primarily due to increases in investment income.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements consist of three parts: MD&A, the basic financial statements, and required supplementary information. The financial statements include statements of net position, statements of revenues, expenses and changes in net position, statements of cash flows and notes to the financial statements.

The statements of net position provide a record or snapshot of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the close of each fiscal year. They present the financial position of TSBA on a full accrual historical cost basis. The statements of revenues, expenses and changes in net position present the results of the business activities over the course of each fiscal year. The statements of cash flows are related to the other financial statements by the way they link changes in assets, deferred outflows, liabilities, and deferred inflows to the effects on cash and cash equivalents over the course of the fiscal years. The notes to the financial statements provide useful information regarding TSBA's significant accounting policies, significant account balances and activities, certain material risks, obligations, commitments, contingencies and subsequent events, as applicable.

FINANCIAL ANALYSIS

Net Position

Fiscal Year 2024 as Compared to Fiscal Year 2023:

	2024	2023	Amount Change
Current assets	$ 5,943,586	$5,548,059	$ 395,527
Noncurrent assets - capital assets	1,566,163	1,647,659	(81,496)
Deferred outflows of resources	206,782	361,783	(155,001)
Total assets and deferred outflows of resources	7,716,531	7,557,501	159,030
Current liabilities	1,435,103	1,557,860	(122,757)
Noncurrent liabilities	646,191	909,273	(263,082)
Deferred inflows of resources	71,898	-	71,898
Total liabilities and deferred inflows of resources	2,153,192	2,467,133	(313,941)
Investment in capital assets	1,566,163	1,647,659	(81,496)
Unrestricted	3,997,176	3,442,709	554,467
Total net position	$5,563,339	$5,090,368	$ 472,971

Net position increased by $472,971 during the year ended December 31, 2024 primarily due to increases in changes for services revenues and decreases in overall operating expenses.

Fiscal Year 2023 as Compared to Fiscal Year 2022:

	2023	2022	Amount Change
Current assets	$5,548,059	$4,570,603	$ 977,456
Noncurrent assets - capital assets	1,647,659	1,769,992	(122,333)
Deferred outflows of resources	361,783	603,069	(241,286)
Total assets and deferred outflows of resources	7,557,501	6,943,664	613,837
Current liabilities	1,557,860	1,330,249	227,611
Noncurrent liabilities	909,273	827,925	81,348
Deferred inflows of resources	-	39,976	(39,976)
Total liabilities and deferred inflows of resources	2,467,133	2,198,150	268,983
Investment in capital assets	1,647,659	1,769,992	(122,333)
Unrestricted	3,442,709	2,975,522	467,187
Total net position	$5,090,368	$4,745,514	$ 344,854

Net position increased by $344,854 during the year ended December 31, 2023 primarily due to increases in investment income.

Changes in Net Position

Fiscal Year 2024 as Compared to Fiscal Year 2023:

	2024	2023	Amount Change
Operating revenues:			
Charges for services	$2,685,556	$ 2,522,264	$ 163,292
Department of Education grants:			
School Board Academies	-	90,968	(90,968)
Other services	224,024	201,996	22,028
Total operating revenues	2,909,580	2,815,228	94,352
Operating expenses:			
Cost of services	1,109,876	1,060,440	49,436
Administration	1,539,520	1,767,338	(227,819)
Depreciation	140,895	184,139	(43,244)
Total operating expenses	2,790,291	3,011,917	(221,626)
Operating income (loss)	119,289	(196,689)	315,978
Investment income	352,137	530,353	(178,216)
Gain on sale of capital assets	1,545	11,190	(9,645)
Increase in net position	$ 472,971	$ 344,854	$ 128,117

Total operating revenues increased by $94,352 and operating expenses decreased by $221,626, respectively. Operating revenues increased mainly due to a increase of $163,292 in charges for services. Operating expenses decreased mainly due to a decrease of $227,819 in administration expenses. Investment income decreased by $178,216.

Fiscal Year 2023 as Compared to Fiscal Year 2022:

	2023	2022	Amount Change
Operating revenues:			
Charges for services	$ 2,522,264	$ 2,371,900	$ 150,364
Department of Education grants:			
School Board Academies	90,968	285,259	(194,291)
Other services	201,996	186,795	15,201
Total operating revenues	2,815,228	2,843,954	(28,726)
Operating expenses:			
Cost of services	1,060,440	1,164,007	(103,567)
Administration	1,767,338	1,642,978	124,360
Depreciation	184,139	191,013	(6,874)
Total operating expenses	3,011,917	2,997,998	13,919
Operating loss	(196,689)	(154,044)	(42,645)
Investment income (loss)	530,353	(486,573)	1,016,926
Gain on sale of capital assets	11,190	-	11,190
Increase (decrease) in net position	$ 344,854	$(640,617)	$ 985,471

Total operating revenues decreased by $28,726 and operating expenses increased by $13,919, respectively. Operating revenues decreased mainly due to a decrease of $194,291 in school board academies. Operating expenses decreased mainly due to a decrease of $135,744 in school board academies. Investment activity increased by $1,016,926.

CAPITAL ASSETS

TSBA's capital assets consist of land, building, and related improvements totaling $1,354,278, $1,383,167, and $1,416,832, net at December 31, 2024, 2023, and 2022, respectively. Capital assets also consist of furniture and fixtures, equipment and technology, and automobiles of $211,885, $264,492, and $353,160, net at December 31, 2024, 2023, and 2022, respectively. Further information regarding capital assets can be found in Note D to the financial statements.

ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGET

TSBA's management considered many factors when developing the annual operating budget for the fiscal year ending December 31, 2025. The key factor was the consistency of expenses and the expectation that meeting attendance and contracted services would continue to remain at current levels.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the TSBA's financial position and operations, both from a long-term viewpoint and for the current operating period. If you have any questions about this report or would like to request additional information, contact the Tennessee School Boards Association's Finance Department at 525 Brick Church Park Drive, Nashville, Tennessee 37207.

TENNESSEE SCHOOL BOARDS ASSOCIATION
STATEMENTS OF NET POSITION

	December 31,	
ASSETS	2024	2023
Current assets:		
Cash and cash equivalents	$ 980,522	$ 1,406,980
Investments	4,211,444	3,586,439
Accounts receivable	572,234	491,400
Prepaid expenses	179,386	63,240
Total current assets	5,943,586	5,548,059
Noncurrent assets:		
Capital assets not being depreciated	195,500	195,500
Capital assets subject to depreciation, net	1,370,663	1,452,159
Total noncurrent assets	1,566,163	1,647,659
Total assets	7,509,749	7,195,718
DEFFERED OUTFLOWS OF RESOURCES		
Pensions	206,782	361,783
LIABILITIES		
Current liabilities:		
Accounts payable	50,189	317,857
Unearned revenues	1,384,914	1,240,003
Total current liabilities	1,435,103	1,557,860
Noncurrent liabilities:		
Net pension liability	617,410	884,565
Compensated absences	28,781	24,708
Total noncurrent liabilities	646,191	909,273
Total liabilities	2,081,294	2,467,133
DEFERRED INFLOWS OF RESOURCES		
Pensions	71,898	-
NET POSITION		
Investment in capital assets	1,566,163	1,647,659
Unrestricted	3,997,176	3,442,709
Total net position	$ 5,563,339	$ 5,090,368

See accompanying notes to financial statements.

TENNESSEE SCHOOL BOARDS ASSOCIATION
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Year Ended December 31, 2024	Year Ended December 31, 2023
OPERATING REVENUES		
Charges for services	$ 2,685,556	$ 2,522,264
Department of Education Grants - School Board Academies	-	90,968
Other services	224,024	201,996
Total operating revenues	2,909,580	2,815,228
OPERATING EXPENSES		
Cost of services	1,109,876	1,060,439
Administration	1,539,520	1,767,339
Depreciation	140,895	184,139
Total operating expenses	2,790,291	3,011,917
OPERATING INCOME (LOSS)	119,289	(196,689)
NONOPERATING REVENUES		
Investment income	352,137	530,353
Gain on disposal of capital assets	1,545	11,190
Total nonoperating revenues	353,682	541,543
Increase in net position	472,971	344,854
NET POSITION, BEGINNING OF YEAR	5,090,368	4,745,514
NET POSITION, END OF YEAR	$ 5,563,339	$ 5,090,368

See accompanying notes to financial statements.

TENNESSEE SCHOOL BOARDS ASSOCIATION
STATEMENTS OF CASH FLOWS

	Year Ended December 31, 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 2,973,657	$ 2,740,195
Receipts from government grants	-	166,560
Payments to suppliers	(1,616,183)	(916,496)
Payments to or on behalf of employees	(1,453,210)	(1,354,389)
Net cash (used in) provided by operating activities	(95,736)	635,870
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets, net	(59,399)	(62,121)
Proceeds from the disposal of capital assets	1,545	11,505
Net cash used in capital and related financing activities	(57,854)	(50,616)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments, net	(508,130)	(113,682)
Interest received	235,262	130,404
Net cash (used in) provided by investing activities	(272,868)	16,722
Net (decrease) increase in cash and cash equivalents	(426,458)	601,976
Cash and cash equivalents, beginning of year	1,406,980	805,004
Cash and cash equivalents, end of year	$ 980,522	$ 1,406,980
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	$ 119,289	$ (196,689)
Adjustments to reconcile operating loss to net cash (used in) provided by operating activities:		
Depreciation	140,895	184,139
(Increase) decrease in operating assets:		
Accounts receivable, net	(80,834)	145,321
Prepaid expenses	(116,146)	(7,170)
(Decrease) increase in operating liabilities:		
Accounts payable	(267,668)	281,405
Unearned revenues	144,911	(53,794)
Compensated absences	4,073	3,981
Net pension liability and related amounts	(40,256)	278,677
Total adjustments	(215,025)	832,559
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	$ (95,736)	$ 635,870

See accompanying notes to financial statements.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting framework and the significant accounting principles and practices of the Tennessee School Boards Association ("TSBA") are discussed in subsequent sections of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the TSBA's financial activities for the fiscal years ended December 31, 2024 and 2023.

Reporting Entity and Related Entities

The Tennessee School Boards Association was established in 1939 to provide services for local public-school districts. In 1953, the Tennessee Legislature officially recognized the TSBA as "the organization and representative agency of the members of school boards of Tennessee" and further authorized the TSBA to provide services by collecting dues from school boards.

As described in GASB Statement No. 34, paragraph 134, TSBA meets the definition of a special purpose government ("SPG"). TSBA is a legally separate entity that is engaged in only business-type activities. Business-type activities are defined as activities that are financed in whole or in part by fees charged to external parties for goods or services. SPGs engaged only in business-type activities are required to present the financial statements required for proprietary funds, which includes management's discussion and analysis ("MD&A"), basic financial statements, and Required Supplementary Information ("RSI").

The governing body of TSBA is its Board of Directors, composed of 18 members, 14 of whom are elected and four of whom are appointed by the elected TSBA Board of Directors.

Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

TSBA distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from grant agreements and providing services and producing and delivering goods in connection with the principal ongoing operations. The principal operating revenues of TSBA include charges to members or applicants for goods, services, or privileges provided, and operating grants. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

All of the TSBA's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying statements of net position. Net position is reported in three components, when applicable:

Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation of those assets. If TSBA had debt related to the acquisition or construction of capital assets, this net position category would be presented "net" of such related debt. At December 31, 2024 and 2023, TSBA had no debt directly related to its capital assets.

Restricted - This component consists of net position restricted by grantors, contributors, or laws and regulations of other governments and restrictions imposed by law or through constitutional provisions or enabling legislation, reduced by liabilities and deferred inflows of resources related to those assets. At December 31, 2024 and 2023, TSBA did not have restricted net position.

Unrestricted - This component of net position consists of net position that does not meet the definition of "investment in capital assets" or "restricted."

Cash and Cash Equivalents

Cash and cash equivalents include cash deposits in checking and investment accounts and certificates of deposit, with original maturities of three months or less. Cash and cash equivalents are reported at carrying amounts which reasonably estimate fair value.

Investments

Investments that mature more than three months after date of purchase are reported at fair value. Fair value is the last reported sales price at current exchange rates on a national exchange (See Note B).

Capital Assets

TSBA's capital assets with cost generally exceeding $1,000 and useful lives of more than one year are stated at historical cost. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Estimated useful lives for depreciable assets are as follows:

Building	40 years
Land improvements	20 years
Automobiles	5 years
Furniture/fixtures	5 - 7 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts, and any gain or loss is included in the results of operations.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

TSBA's deferred outflows of resources relate to its participation in the pension plan administered by the Tennessee Consolidated Retirement System ("TCRS"). Deferred outflows of resources for pensions may result from actuarial losses related to the differences between expected and actual experience for the pension plan's adopted economic and demographic assumptions, differences between expected and actual investment earnings, as well as employer contributions made subsequent to the measurement date (See Note G).

In addition to liabilities, the statements of net position report 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(s) and so will not be recognized as an inflow of resources (revenue) until then.

TSBA's deferred inflows of resources relate to the TCRS pension plan. Deferred inflows of resources may result from actuarial gains related to the difference between expected and actual experience for the plan's adopted economic and demographic assumptions and differences between expected and actual earnings on plan investments (See Note G).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences

It is the policy of TSBA to permit employees to accumulate amounts of earned, but unused, vacation pay benefits up to 90 hours, which will be paid to the employee upon separation from service. At December 31, 2024 and 2023, a long-term liability for accrued compensated absences has been recorded representing TSBA's commitment to fund such costs with future financial resources.

Unearned Revenues

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

In the basic financial statements, membership dues for fiscal year 2024 and 2023, are billed during fiscal year 2024 and 2023, and have been recorded as unearned revenue totaling $864,864 and $845,003, respectively. Policy department fees for multiple year policy contracts and other amounts that were billed during fiscal year 2024 and 2023 have also been booked as unearned revenue totaling $520,050 and $395,000, respectively.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

TSBA is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Risk Management

TSBA is exposed to normal business risks and carries insurance for various exposures such as property damage, automobile liability, executive protection and workers' compensation. There have been no significant changes in coverage or settlements in excess of insurance coverage during the past three years.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fair Value of Financial Instruments

Assets and liabilities recorded at fair value in the statements of financial position are categorized based on the level of judgment associated with the inputs used to measure their fair value. Level inputs are as follows:

> Level 1 - Values are unadjusted quoted prices for identical assets in active markets accessible at the measurement date.
>
> Level 2 - Inputs include quoted prices for similar assets in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.
>
> Level 3 - Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

TSBA's financial instruments consist of cash equivalents, accounts receivable, investments, and accounts payable. The recorded values of accounts receivable and accounts payable approximate their fair values based on their short-term nature or market interest rates. Cash equivalents and investments are recorded at fair value using Level 1 inputs.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TSBA's participation in the Public Employee Retirement Plan of the TCRS, and additions to/deductions from TSBA's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

B. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Deposit and Investment Policy

TSBA's policy for deposits and investments distinguishes between operating reserves, investment reserves, and capital reserves. Operating reserves shall be deposited in federally insured certificates of deposit, savings accounts, and money market funds that invest in government backed securities. Irrespective of the investment accounts selected, no operating reserves shall be invested in any security with a maturity exceeding one year.

Investment reserves may be invested as follows:

1. Federally insured certificates of deposit, savings accounts, and money market funds that invest in government backed securities.
2. Bank repurchase agreements, bankers' acceptances, and commercial paper.
3. U.S. Treasury Bills and U.S. government securities that are backed by the full faith and credit of the U. S. government.
4. AAA rated bonds.

Capital reserves, equities, and fixed income investments are each limited to a maximum of 70% of the portfolio with targets of 60% and 40%, respectively, with the exception that the above formula may be altered to either reduce market risk or optimize opportunities to capitalize on expected market movement. Maturities of fixed income securities will not exceed 10 years. At December 31, 2024 and 2023, TSBA is invested in exchange - traded mutual funds with a broad-range of underlying investments. TSBA employs an outside investment firm to manage its portfolio and ensure compliance with its investment policies.

Deposits in financial institutions are required by State statute to be secured and collateralized by the institutions. The collateral must meet certain requirements and must have a total minimum market value of 105% of the value of the deposits placed in the institutions, less the amount protected by federal depository insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its subdivisions. Collateral requirements are not applicable for financial institutions that participate in the State of Tennessee's collateral pool. As of December 31, 2024 and 2023, TSBA's deposits were held by financial institutions that participate in the bank collateral pool administered by the Treasurer of the State of Tennessee. Participating banks determine the aggregated balance of their public fund accounts. The amount of collateral required to secure these public deposits must be at least 105% of the average daily balance of all public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the State Treasurer on behalf of the bank collateral pool.

B. CASH, CASH EQUIVALENTS, AND INVESTMENTS - Continued

The securities pledged to protect these accounts are pledged in the aggregate rather than against each individual account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure in accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*.

Cash and Cash Equivalents

The carrying amount of the cash and cash equivalents at December 31, 2024 and 2023 totaled $980,522 and $1,406,980, respectively, and the corresponding bank balances were $1,005,712 and $1,449,898, respectively. The difference between the carrying amounts of cash and cash equivalents and the corresponding bank balances is due primarily to outstanding checks and deposits. The balance of cash and cash equivalents was covered by the State collateral pool, federal depository insurance, or collateralized with securities held by TSBA's agent in TSBA's name.

Investments

TSBA's investments consist of the following:

	December 31, 2024	
	Fair Value/ Carrying Amount	Cost
Cash and cash equivalents	$ 10,290	$ 10,290
Exchange traded and mutual funds	4,006,684	3,835,192
Structured investments	194,470	305,118
Total	$4,211,444	$4,150,600

B. CASH, CASH EQUIVALENTS, AND INVESTMENTS - Continued

	December 31, 2023	
	Fair Value/ Carrying Amount	Cost
Cash and cash equivalents	$ 64,419	$ 64,419
Exchange traded and mutual funds	3,175,391	3,107,829
Structured investments	346,629	319,520
Total	$3,586,439	$3,491,768

The following schedule summarizes the investment income and its classification in the statements of revenues, expenses, and changes in net position for the years ended December 31, 2024 and 2023:

	2024	2023
Interest and dividend income	$ 235,262	$ 130,404
Investment fees and expenses	(6,600)	(5,378)
Realized gains on investments	20,093	85,997
Unrealized gains on investments	103,382	319,330
Total investment income, net	$ 352,137	$ 530,353

C. FAIR VALUE MEASUREMENTS

TSBA categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. TSBA has the following recurring fair value measurements:

	December 31, 2024			
	Measured at Fair Value	Fair Value Measurements at Reporting Date Using		
		(Level 1)	(Level 2)	(Level 3)
Investments:				
Cash and cash equivalents	$ 10,290	$ 10,290	$ -	$ -
Exchange-traded and closed-end funds	4,006,684	4,006,684	-	-
Structured investments	194,470	-	-	194,470
	$4,211,444	$4,016,974	$ -	$194,470

C. FAIR VALUE MEASUREMENTS - Continued

	December 31, 2023			
	Measured at Fair Value	Fair Value Measurements at Reporting Date Using		
		(Level 1)	(Level 2)	(Level 3)
Investments:				
Cash and cash equivalents	$ 64,419	$ 64,419	$ -	$ -
Exchange-traded and closed-end funds	3,175,391	3,175,391	-	-
Structured investments	346,629	-	-	346,629
	$3,586,439	$3,239,810	$ -	$346,629

In determining fair value, TSBA uses various valuation approaches. The following is a description of the valuation methodologies used for instruments measured at fair value and their classification within the valuation hierarchy:

Cash and Cash Equivalents

Cash and cash equivalents are in active markets and classified within Level 1 of the valuation hierarchy.

Exchange-Traded and Closed-End Funds

Investments in exchange-traded and closed-end funds represent securities which are traded on national markets or exchanges. These investments are classified within Level 1 of the valuation hierarchy.

Structured Investments

Structured investments may be linked to a wide variety of underlying asset classes including equities, interest rates, commodities, and currencies. Each underlying asset will have its own unique set of risks and uncertainties. These structured investments are valued by the custodian using a proprietary pricing model and are classified within Level 3 of the valuation hierarchy.

D. CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2024, is as follows:

	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	$ 195,500	$ -	$ -	$ -	$ 195,500
Total	$ 195,500	$ -	$ -	$ -	$ 195,500
Capital assets subject to depreciation:					
Building and improvements	$ 1,838,948	$ 23,274	$ -	$ -	$ 1,862,222
Automobiles	44,568	-	-	-	44,568
Furniture/fixtures	332,330	-	(19,840)	-	312,490
Equipment and technology	630,030	36,125	(21,155)	-	645,000
Total cost	2,845,876	59,399	(40,995)	-	2,864,280
Less accumulated depreciation for:					
Building and improvements	(651,281)	(52,163)	-	-	(703,444)
Automobiles	(743)	(8,914)	-	-	(9,657)
Furniture/fixtures	(248,744)	(35,265)	19,840	-	(264,169)
Equipment and technology	(492,949)	(44,553)	21,155	-	(516,347)
Total	(1,393,717)	(140,895)	40,995	-	(1,493,617)
Capital assets subject to depreciation, net	$ 1,452,159	$(81,496)	$ -	$ -	$ 1,370,663

D. CAPITAL ASSETS - Continued

Capital assets activity for the year ended December 31, 2023, is as follows:

	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	$ 195,500	$ -	$ -	$ -	$ 195,500
Total	$ 195,500	$ -	$ -	$ -	$ 195,500
Capital assets subject to depreciation:					
Building and improvements	$ 1,826,637	$ 14,805	$(2,494)	$ -	$ 1,838,948
Automobiles	33,342	44,568	(33,342)	-	44,568
Furniture/fixtures	332,330	-	-	-	332,330
Equipment and technology	631,099	2,748	(3,817)	-	630,030
Total cost	2,823,408	62,121	(39,653)	-	2,845,876
Less accumulated depreciation for:					
Building and improvements	(605,305)	(48,314)	2,338	-	(651,281)
Automobiles	(33,342)	(743)	33,342	-	(743)
Furniture/fixtures	(213,453)	(35,291)	-	-	(248,744)
Equipment and technology	(396,816)	(99,791)	3,658	-	(492,949)
Total	(1,248,916)	(184,139)	39,338	-	(1,393,717)
Capital assets subject to depreciation, net	$ 1,574,492	$(122,018)	$(315)	$ -	$ 1,452,159

E. COMPENSATED ABSENCES

The following is a summary of changes in compensated absences:

	December 31, 2024			
	Beginning Balance	Additions	Payments	Ending Balance
Liability for accrued vacation leave	$24,708	$56,619	$(52,546)	$28,781

	December 31, 2023			
	Beginning Balance	Additions	Payments	Ending Balance
Liability for accrued vacation leave	$20,727	$52,364	$(48,383)	$24,708

F. STATE OF TENNESSEE DEPARTMENT OF EDUCATION GRANTS

School Board Academies

During 2022, TSBA entered into a grant contract with the State of Tennessee. Under the provisions of the grant contract, which was effective for the 12 months beginning on July 1, 2022 and ending June 30, 2023, TSBA agreed to update up to 10 modules to be used in training school board members using state-of-the-art instructional technology and activities. The maximum compensation allowable under the provisions of this agreement is $229,300, which includes per diem reimbursement for board members attending school board academy functions. Revenue received from the 2021-2022 contract, which was included in TSBA's fiscal year 2023 statements of revenues, expenses, and changes in net position totaled $90,968 as of December 31, 2023. TSBA did not renew their grant contract with the State of Tennessee during fiscal year 2023. Therefore, there was no activity in fiscal year 2024.

G. PENSION PLAN

General Information about the Pension Plan:

Plan Description

Employees of TSBA are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the Tennessee Consolidated Retirement System ("TCRS"). 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 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.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members 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 year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest 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 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

G. PENSION PLAN - Continued

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 percent, 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.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	25
Inactive employees entitled to but not yet receiving benefits	27
Active employees	7
	59

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are non-contributory. TSBA makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the years ended June 30, 2025 and 2024 (measurement years ended June 30, 2024 and 2023, respectively), the actuarially determined contributions ("ADC") for TSBA were $228,543 and $244,144, respectively, based on rates of 23.00% and 26.00%, respectively, of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept TSBA's state shared taxes if required employer contributions are not remitted. The employer's ADC and member contributions are 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.

Net Pension Liability:

TSBA's net pension liability as of December 31, 2024 was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date. TSBA's net pension liability as of December 31, 2024 was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

G. PENSION PLAN - Continued

Actuarial Assumptions

The total pension liability as of June 30, 2024 and 2023 actuarial valuations was determined using the following actuarial assumptions:

2024:

Inflation	2.25%
Salary increase	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125%

2023:

Inflation	2.25%
Salary increase	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125%

Mortality rates for 2024 and 2023 were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2024 and June 30, 2023 actuarial valuations 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.

G. PENSION PLAN - Continued

The long-term expected rate of return on pension plan investments for 2024 and 2023 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 percent as of both December 31, 2024 and 2023. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class for 2024 and 2023 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%
		100%

The long-term expected rate of return on pension plan investments for both 2024 and 2023 was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

G. PENSION PLAN - Continued

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent for both 2024 and 2023. 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 TSBA 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.

Changes in the Net Pension Liability – 2024:

		Increase (Decrease)	
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2023 measurement date	$ 7,030,438	$ 6,145,873	$ 884,565
Changes for the year:			
Service cost	67,561	-	67,561
Interest	470,543	-	470,543
Differences between expected and actual experience	19,908	-	19,908
Changes and assumptions	-	-	-
Contributions-employer	-	228,543	(228,543)
Contributions-employees	-	309	(309)
Net investment income	-	598,641	(598,641)
Benefit payments, including refunds of employee contributions	(253,984)	(253,984)	-
Administrative expense	-	(2,326)	2,326
Net changes	304,028	571,183	(267,155)
Balance at June 30, 2024 measurement date	$ 7,334,466	$ 6,717,056	$ 617,410

G. PENSION PLAN - Continued

Changes in the Net Pension Liability – 2023:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2022 measurement date	$ 6,559,297	$ 5,752,099	$ 807,198
Changes for the year:			
Service cost	71,359	-	71,359
Interest	439,618	-	439,618
Differences between expected and actual experience	195,749	-	195,749
Changes and assumptions	-	-	-
Contributions-employer	-	244,144	(244,144)
Contributions-employees	-	91	(91)
Net investment income	-	386,881	(386,881)
Benefit payments, including refunds of employee contributions	(235,585)	(235,585)	-
Administrative expense	-	(1,757)	1,757
Net changes	471,141	393,774	77,367
Balance at June 30, 2023 measurement date	$ 7,030,438	$ 6,145,873	$ 884,565

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability as of both June 30, 2024 and 2023, using the discount rate of 6.75 percent as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
2024:			
TSBA's net pension liability (asset)	$1,680,354	$617,410	($254,829)

G. PENSION PLAN - Continued

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
2023:			
TSBA's net pension liability (asset)	$1,920,685	$884,565	$36,249

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

(Negative Pension Expense) Pension Expense

For the years ended December 31, 2024 and 2023, TSBA recognized pension expense and of $172,219 and $540,380, respectively.

Deferred Outflows of Resources and Deferred Inflows of Resources

As of December 31, 2024 and 2023, TSBA 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
2024:		
Differences between expected and actual experience	$ 78,521	$ -
Net difference between projected and actual earnings on pension plan investments	-	71,898
Changes in assumptions	-	-
Contributions subsequent to the measurement date of June 30, 2024	128,261	N/A
Total	$206,782	$71,898

G. PENSION PLAN - Continued

2023:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$172,147	$ -
Net difference between projected and actual earnings on pension plan investments	45,307	-
Changes in assumptions	-	-
Contributions subsequent to the measurement date of June 30, 2023	144,329	-
Total	$361,783	$ -

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2024” will be recognized as a reduction to net pension liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions as of December 31, 2024, will be recognized in pension expense as follows:

Year Ended December 31,	
2026	$(17,089)
2027	97,279
2028	(36,622)
2029	(36,945)

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

H. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 19, 2025, the date the financial statements were available for issuance, and has determined that there were no subsequent events requiring disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

TENNESSEE SCHOOL BOARDS ASSOCIATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS BASED ON PARTICIPATION IN
THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
YEAR ENDING DECEMBER 31
(MEASUREMENT YEAR ENDING JUNE 30)
(UNAUDITED)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
Service cost	$ 67,561	$ 71,359	$ 60,848	$ 62,238	$ 51,010	$ 44,503	$ 46,324	$ 52,360	$ 42,312	$ 46,038
Interest	470,543	439,618	414,049	364,025	340,186	323,926	304,451	302,915	298,575	288,002
Differences between actual and expected experience	19,908	195,749	124,942	(119,924)	147,947	38,445	74,535	(86,854)	(146,639)	(42,929)
Changes in assumptions	-	-	-	1,033,842	-	-	-	46,490	-	-
Benefit payments, including refunds of employee contributions	(253,984)	(235,585)	(227,495)	(224,038)	(219,091)	(159,103)	(150,648)	(146,189)	(146,676)	(146,126)
Net change in total pension liability	304,028	471,141	372,344	1,116,143	320,052	247,771	274,662	168,722	47,572	144,985
Total pension liability - beginning	7,030,438	6,559,297	6,186,953	5,070,810	4,750,758	4,502,987	4,228,325	4,059,603	4,012,031	3,867,046
Total pension liability - ending (a)	$ 7,334,466	$ 7,030,438	$ 6,559,297	$ 6,186,953	$ 5,070,810	$ 4,750,758	$ 4,502,987	$ 4,228,325	$ 4,059,603	$ 4,012,031
PLAN FIDUCIARY NET POSITION										
Contributions-employer	$ 228,543	$ 244,144	$ 159,215	$ 143,924	$ 149,047	$ 193,533	$ 129,508	$ 178,886	$ 120,508	$ 126,884
Contributions-employee	309	91	38	621	-	42	-	-	-	-
Net investment income	598,641	386,881	(230,180)	1,249,146	232,394	325,972	335,080	410,342	93,500	106,025
Benefit payments, including refunds of employee contributions	(253,984)	(235,585)	(227,495)	(224,038)	(219,091)	(159,103)	(150,648)	(146,189)	(146,676)	(146,126)
Administrative expense	(2,326)	(1,757)	(790)	(645)	(733)	(711)	(778)	(624)	(583)	(457)
Net change in plan fiduciary net position	571,183	393,774	(299,212)	1,169,008	161,617	359,733	313,162	442,415	66,749	86,326
Plan fiduciary net position-beginning	6,145,873	5,752,099	6,051,311	4,882,303	4,720,686	4,360,953	4,047,791	3,605,376	3,538,627	3,452,301
Plan fiduciary net position-ending (b)	$ 6,717,056	$ 6,145,873	$ 5,752,099	$ 6,051,311	$ 4,882,303	$ 4,720,686	$ 4,360,953	$ 4,047,791	$ 3,605,376	$ 3,538,627
Net pension liability (a) - (b)	$ 617,410	$ 884,565	$ 807,198	$ 135,642	$ 188,507	$ 30,072	$ 142,034	$ 180,534	$ 454,227	$ 473,404
Plan fiduciary net position as a percentage of total pension liability	91.58%	87.42%	87.69%	97.81%	96.28%	99.37%	96.85%	95.73%	88.81%	88.20%
Covered payroll	$ 993,667	$ 939,015	$ 903,606	$ 816,821	$ 852,279	$ 890,095	$ 829,115	$ 752,410	$ 771,501	$ 812,320
Net pension liability as a percentage of covered payroll	62.13%	94.20%	89.33%	16.61%	22.12%	3.38%	17.13%	23.99%	58.88%	58.28%

Notes to Schedule:

Changes of assumptions. In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

*GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

See accompanying notes to required supplementary information.

TENNESSEE SCHOOL BOARDS ASSOCIATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS BASED ON PARTICIPATION
IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
MEASUREMENT YEAR ENDING JUNE 30
(UNAUDITED)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 219,302	$ 207,241	$ 130,119	$ 117,622	$ 107,513	$ 193,533	$ 129,508	$ 117,527	$ 120,508	$ 126,884
Contributions in relation to the actuarially determined contribution	228,543	244,144	159,215	143,924	149,047	193,533	129,508	178,886	120,508	126,884
Contribution deficiency (excess)	$ (9,241)	$ (36,903)	$ (29,096)	$ (26,302)	$ (41,534)	$ -	$ -	$ (61,359)	$ -	$ -
Covered payroll	$ 993,667	$ 939,015	$ 903,606	$ 816,821	$ 852,279	$ 890,095	$ 829,115	$ 752,410	$ 771,501	$ 812,320
Contributions as a percentage of covered payroll	23.00%	26.00%	17.62%	17.62%	17.49%	21.74%	15.62%	23.78%	15.62%	15.62%

Notes to Schedule:

*GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

See accompanying notes to required supplementary information.

Valuation date: Actuarially determined contribution rates for fiscal year 2025 were calculated based on the June 30, 2023 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	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 investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of living adjustments	2.125 percent

Changes of assumptions: In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

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*

The Board of Directors
Tennessee School Boards Association
Nashville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of TSBA, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise TSBA's basic financial statements, and have issued our report thereon dated September 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered TSBA'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of TSBA's internal control. Accordingly, we do not express an opinion on the effectiveness of TSBA'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 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 or significant deficiencies may exist that were not identified.

The Board of Directors
Tennessee School Boards Association

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether TSBA'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 non- compliance 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 TSBA'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 TSBA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crosslin, PLLC

Nashville, Tennessee
September 19, 2025

TENNESSEE SCHOOL BOARDS ASSOCIATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

TSBA had no prior audit findings.

6 | Constitution and Bylaws

CONSTITUTION AND BYLAWS

ARTICLE I
Name of Organization

This organization shall be called the Tennessee School Boards Association.

ARTICLE II
Purposes of the Association

Section 1. To work for the general advancement and improvement of public education in Tennessee.

Section 2. To encourage the most efficient and effective management and governance of the public schools and to provide a forum within which school boards may seek solutions to problems in public education.

Section 3. To work for adequate, dependable, and equitable financial support of the public schools of the State.

Section 4. To gather and disseminate information and experience on school activities and affairs.

Section 5. To study proposed educational legislation to the end that the various school boards may be informed of such legislation.

Section 6. To provide the General Assembly of the State of Tennessee with pertinent information incident to the passage of sound educational legislation.

Section 7. To advocate and work for legislation which will guarantee that the schools will be able to meet the challenges of a changing society.

Section 8. To sponsor, develop, and encourage any program considered desirable to improve public education in Tennessee.

Section 9. To hold conferences for the mutual exchange of ideas and experiences of school board members.

Section 10. To cooperate with other organizations and agencies which are interested in public education.

A. Membership and participation in or support of national or regional educational organizations shall be maintained upon approval of the Board of Directors.

Section 11. To accomplish such other purposes as may be approved by the membership of this organization acting in an annual meeting or called meeting by the Board of Directors.

A. The Board of Directors may develop and adopt legislative programs based upon the position statements and resolutions adopted by the Delegate Assembly.

B. The following policy statement shall be used on all formal presentations of materials to the Legislature:

"The Tennessee School Boards Association is a voluntary association of the school boards of the State of Tennessee desiring to serve as an information agency in the improvement of education, both at the state and local levels. It provides its member boards and the Legislature with facts concerning proposed, pending, and adopted legislation as well as the pros and cons and TSBA's positions on vital issues pertaining to education."

C. The actions and statements of the Board of Directors shall be in keeping with the intent, meaning, and spirit of the resolutions adopted by the Delegate Assembly. The Executive Director and staff shall promote and defend the purposes, resolutions, and position statements of the Association on educational issues.

D. The President, Executive Director, and staff are authorized to seek the enactment and realization of resolutions and position statements adopted in the Delegate Assembly.

Section 12. The Association is formed and will be operated exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1954.

ARTICLE III
Policy

It shall be the policy of the Association to formulate its program on the position statements and resolutions approved by the majority of the delegates present in a Delegate Assembly, except the authority to act for the Association between regular annual meetings is delegated to the Board of Directors.

ARTICLE IV
Membership

Section 1. The voting membership of this Association shall be comprised of all county, city, and special school district boards of education which shall comply with the requirements of the Tennessee School Boards Association as outlined by the Constitution and Bylaws.

A. The annual membership service fee for each board of education will consist of a basic fee of $600 + a graduated fee based upon current expenditures of the school district (not including capital outlay).

The graduated portion is determined by multiplying the current expenditures of the district (from the most recent Annual Statistical Report) by a factor of 0.000225 for the first $20,000,000 and a factor of 0.00006 for the next $50,000,000 and 0.000005 for amounts above $70,000,000.

Notice of a proposed increase to the annual membership service fee shall be given to all member boards at least 20 days prior to the meeting of the Delegate Assembly.

B. Those school boards which have paid the membership service fee for the current year by January 1 shall be considered to be member boards and be entitled representation in the business of the Association as prescribed by the Constitution and Bylaws.

C. A school board failing to pay the current year's membership service fee by January 1 will not receive the services of the Association until payment is made.

Section 2. All past presidents shall be honorary life members of the Association.

Section 3. Different types of associate memberships may be determined by the Board of Directors. Fees for such memberships shall be set by the Board.

A. Former school board members are eligible for Associate Membership upon payment of a membership fee. Such membership shall carry with it all privileges except those of voting and holding office in the Association.

B. Business Affiliate Membership shall be extended to businesses and companies providing goods and services to schools, school systems, and school boards. Such firms shall be deemed as forthright and honorable and shall have indicated interest in the improvement of the operation of Tennessee's public school systems.

ARTICLE V
Officers and Their Election

Section 1. The officers of this Association shall be President, the Immediate Past President, a President-Elect, a Vice President, and a Treasurer.

Section 2. The offices of President-Elect, Vice President, and Treasurer shall be elected by a majority vote at the regular Delegate Assembly. If there is but one candidate for any office, the election may be by voice; otherwise, it shall be by ballot. They shall serve for a term of one year and shall remain in office until their successors are elected. Officers shall take office on January 1 following their election.

Section 3. The President-Elect shall automatically succeed to the office of President upon completion of his/her term.

Section 4. The President shall automatically hold the office of Immediate Past President upon completion of his/her term.

A. The nine members of the Nominating Committee from the developmental districts shall be appointed by the TSBA President from their respective developmental district at or before the Fall District Meeting prior to the meeting of the Delegate Assembly. Nominees shall be members of school boards holding membership in TSBA. The President shall attempt to assure that the total membership of the committee will reflect the cultural, sexual, racial, and ethnic diversity of the school boards in Tennessee.

B. The Immediate Past President shall serve as chairman of the Nominating Committee and as one of the nine representatives on the committee.

C. Recommendations for nominees for TSBA officers must be submitted to the TSBA office no later than 60 days prior to the meeting of the Delegate Assembly. Recommendations may only be submitted by school boards holding membership in TSBA. Nominees shall be members of TSBA member boards and must have served on the TSBA Board of Directors for a minimum of one (1) year to be eligible for nomination. Recommendations shall be submitted on the official form available from the TSBA office. No individual shall be a candidate for more than one office.

D. At least 30 days prior to the meeting of the Delegate Assembly, the Nominating Committee shall nominate one or more nominees for office to be filled and shall report the committee's nominations to the President and Executive Director.

E. The Executive Director shall transmit to TSBA member school boards and delegates of the Delegate Assembly the slate of nominees for offices to be filled as presented by the Nominating Committee, together with pertinent biographical information for each nominee, at least 20 days prior to the meeting of the Delegate Assembly.

F. In the event a nominee becomes unable to serve, the Nominating Committee, at the call of its chairman, shall select an alternate candidate and transmit to member school boards and delegates its amended report as soon as feasible.

G. Additional nominations from member school boards may be made at the opening session of the Delegate Assembly by preparing and disseminating to the President of the Association pertinent biographical information and a signed letter from each nominee confirming willingness to serve.

ARTICLE VI
Duties of Officers

Section 1. The President shall preside at all meetings of the Association and of the Board of Directors, shall be an ex-officio member of all committees except the Nominating Committee, and shall perform all other duties usually pertaining to the office.

A. The President shall be the official representative of the Association at state and national meetings. If the President is unable to attend such meetings, the President's designee shall represent the Association.

Section 2. The President-Elect shall assume the powers and duties of the President in his/her absence and shall succeed to the presidency when a vacancy occurs in the office. In the event a vacancy occurs in the office of President-Elect, the office shall remain vacant until an election to fill the vacancy is held at the regular annual Delegate Assembly.

Section 3. The Vice President shall perform such other duties as from time to time may be assigned by the President or the Board of Directors.

Section 4. The Immediate Past President shall advise and counsel with other officers and employees of the Association.

A. It shall be the duty of the Immediate Past President to serve as chairman of the Nominating Committee. If the Immediate Past President is unable or unwilling to serve for some reason, then the Board of Directors shall select a chairman of the Nominating Committee from the membership of the Board of Directors.

Section 5. The Treasurer shall receive monthly financial reports from the Executive Director and shall consult with him/her on the financial conduct of the Association. He/she shall make a full report at the annual Delegate Assembly and at other times when requested by the Board of Directors.

ARTICLE VII
Board of Directors

Section 1. The Board of Directors shall be composed of the officers of the Association, the Executive Director in ex-officio capacity, nine District Directors, and up to four additional members selected by the Board of Directors for one-year terms. One director shall be elected from each of the nine districts for a term of three years with the districts corresponding development districts as designated by executive order of the Governor of Tennessee. However, a board of education may transfer to another development district by notifying the Executive Director by January 1.

A. Any vacancy of any office not otherwise provided for in the Constitution and Bylaws of the Tennessee School Boards Association shall be filled by appointment of the Board of Directors, with such appointment to be effective for the remainder of the term of office. If more than two years remain on the term of the vacated office, the appointment shall be effective until an election to fill the vacancy is held at the Fall District Meeting.

B. A member of the Board of Directors may resign by submitting a written resignation to the President of the Association. The resignation shall become effective upon acceptance by the Board of Directors.

C. Members of the Board of Directors who are absent from three consecutive regularly scheduled meetings may be subject to removal from the Board of Directors by a majority vote of the remaining members. Any director may be removed by a two-thirds vote of the total Association Board of Directors when in its judgment the best interest of the Association would be served by removal.

Section 2. Three District Directors shall be elected each year for terms of three years. Elections shall occur at the Fall District Meeting in the district in which seats are to be filled. A District Director shall

be elected by the board members in attendance from the district in which the vacancy exists.

A. Nominating Committees of at least three members each shall be appointed by the TSBA President at least 30 days prior to Fall District Meetings in the districts where a vacancy will exist. The Committee shall nominate at the Fall District Meeting at least one school board member who is capable and willing to serve in the position of District Director. Additional nominations may be made from the floor during the Fall District Meeting, provided the candidate's credentials have been submitted to the Nominating Committee before the deadline.

B. Nominations for TSBA District Director must be received in the TSBA office no later than 60 days prior to the beginning of Fall District Meetings.

1. Nominations must be endorsed by the nominee's local board of education and must be accompanied by a written statement from the nominee confirming the willingness to serve.

2. Nominations shall be submitted on the official form available from the TSBA office.

3. In order to be elected, nominees must receive a majority vote of those present and voting. If there is more than one nominee for a position, voting shall be by written ballot.

4. District Directors shall take office on January 1 following their election.

Section 3. The duties of the Board of Directors are as follows: (a) it shall employ a salaried Executive Director and shall determine his/her duties, responsibilities, and salary; (b) it shall carry on the necessary business of the Association between regular and special meetings thereof; (c) it shall meet when called by the President; (d) it shall determine the place, date, and hour of regular meetings of the Association; (e) it shall determine the site of and contract for the headquarters of the Association; (f) it shall adopt policies, rules, and regulations necessary for the conduct of the Board of Directors; (g) it may propose resolutions, position statements, and amendments to the Constitution and Bylaws; (h) it shall study and propose changes to the Constitution and Bylaws or the position statements of the Association; (i) it shall make recommendations on the annual budget, review analysis of the finances of the Association, study and recommend the investment of surplus Association funds, review annual financial report, conduct an annual audit of the accounts, monitor income producing programs of the Association, and recommend a membership service fee structure compatible with the goals and objectives of the Association; (j) it shall review and update annual Association goals, objectives, and priorities in short- and long-range planning and review, analyze, and recommend new programs and services; (k) it shall review, analyze, and recommend building and equipment needs and review and recommend improvements in TSBA's educational programming; and (l) it shall approve the annual calendar.

A. MEETINGS OF BOARD OF DIRECTORS. The Board of Directors shall hold three meetings each year, one just prior to the annual convention.

B. DUTIES OF TSBA DIRECTORS. A school board member who accepts a position on the TSBA Board of Directors shall be prepared to do the following:

1. Represent the school boards of the State as the policy-making body of the Association by (a) attending meetings

faithfully; (b) representing the school boards of his/her specific area and the entire state; (c) setting policy and direction by not being involved in administrative detail; and (d) acting as a liaison between the TSBA office and local school boards.

2. Represent and support the Association in the respective TSBA districts, communicate the views of the Association, and obtain information and reaction from those districts through (a) local school boards; (b) regional board associations; (c) school board workshops; and (d) other interested individuals and organizations.

3. Develop and maintain the highest standards of rapport in his/her TSBA district through (a) individuals and groups listed in number two above; (b) telephone calls; (c) correspondence (with appropriate assistance from the TSBA office); (d) attendance and participation in regional and area board meetings; and (e) encourage participation in TSBA events and awards.

4. Preside at district meetings.

5. Coordinate membership and recruitment efforts within a district.

6. Present awards to school boards within their district.

7. Carry out any other duties as designated by the President.

ARTICLE VIII
Committees

Section 1. Committees shall be established by the Board of Directors as may be required to promote the objectives and interests of the Association. The President shall appoint the members.

A. EXECUTIVE COMMITTEE

1. Functions. The Executive Committee shall have the authority to act between meetings of the Board of Directors on issues that the Executive Committee deems to be emergency in nature, subject to review by the Board of Directors. The Executive Committee shall provide to the Board of Directors appropriate notification and topics of discussion prior to such emergency meetings.

2. Composition. The Executive Committee shall be composed of the following members: President, President-Elect, Vice President, Treasurer, and Immediate Past President. The Executive Director shall be an ex-officio member without voting rights.

3. Duration of Office. The term of each member of the Executive Committee shall be concurrent with the term of office as an officer.

4. Chairman. The President of the Association shall serve as chairman of the Executive Committee.

5. Meetings. The Executive Committee shall meet upon reasonable notice, on the call of the President, or upon written request of any three members of the Executive Committee. At any meeting of the Executive Committee, three voting members shall constitute a quorum for the transaction of business. Action taken by the Executive Committee shall require a majority vote of those present.

B. SPECIAL COMMITTEES. The President, with the approval of the Board of Directors, may appoint special committees as deemed necessary to properly perform or more effectively carry out the work and purposes of the Association. **After a special committee has reported to the Board, it shall be dissolved.**

ARTICLE IX
Meetings

Section 1. There shall be at least one statewide Delegate Assembly of the Association each year.

A. The date and site of the annual convention and Delegate Assembly shall be determined by the Board of Directors.

1. Voting and alternate delegates shall be members of local school boards holding membership in TSBA.

2. Voting Procedure. Each member board shall be requested to name official voting delegates and alternates in keeping with the number authorized in the Constitution and Bylaws.

B. Representation at the Delegate Assembly of the annual convention and in all elections or ballots held by the Association shall be by delegates and shall be determined as follows:

Net Pupil Enrollment	Number of School District Delegates
Less than 2,000	2
2,000-5,000	3
5,001-10,000	4
10,001-20,000	6
20,001-40,000	7
More than 40,000	9

Data used for enrollment is taken from the most recent Annual Statistical Report.

C. Registration fees at meetings, as are necessary to defray the expense of the Association, may be fixed by the Board of Directors.

D. The actions of the Delegate Assembly shall take effect at the close of the Delegate Assembly, with the exception of the terms of service of elected officers which shall begin January 1 following the election.

Section 2. Special meetings of the Delegate Assembly shall be called by the President and at the request of the Board of Directors.

A. Voting procedures and representation at special meetings of the Delegate Assembly shall be the same as those used as the annual convention.

Section 3. A quorum at the Delegate Assembly shall consist of a majority of the number of delegates certified in attendance at the Delegate Assembly meeting.

ARTICLE X
Amendments

Section 1. Any member of the Association may propose an amendment to the Constitution and Bylaws by submitting the same in writing to the Executive Director at least 60 days prior to the meeting of the Delegate Assembly.

Section 2. Written notice of the proposed Constitution and Bylaws amendments shall be given to all member boards at least 20 days before the meeting of the Delegate Assembly.

Section 3. The Constitution and Bylaws may be amended by a two-thirds majority of those delegates present and voting at the Delegate Assembly.

ARTICLE XI
Resolutions and Position Statements

Section 1. Any member of the Association may propose resolutions or position statements pertinent to the

purposes and objectives of the Association by submitting the same in writing to the Executive Director at least 60 days prior to the meeting of the Delegate Assembly.~~,~~ ~~unless the Delegate Assembly by a two-thirds majority of those present and voting determines otherwise.~~

Section 2. A resolution may be submitted to the Delegate Assembly by the Board of Directors after the established deadline if the Board determines that an emergency situation exists that could not have been anticipated.

Section 3. Written notice of the proposed resolutions and position statements shall be given to all member boards at least 20 days before the meeting of the Delegate Assembly.

Section 4. Resolutions and position statements may be adopted by a majority of those delegates present and voting at the Delegate Assembly.

Section 5. The Delegate Assembly by a two-thirds majority of those present and voting may consider multiple resolutions on the same topic in one motion.

ARTICLE XII
Parliamentary Authority

Section 1. The rules contained in Robert's Rules of Order Revised shall govern this Association in all cases in which they are applicable and in which they are not inconsistent with this Constitution and Bylaws. Additional rules may apply as adopted by the Delegate Assembly.

ARTICLE XIII
Distribution of Assets

Section 1. Upon the dissolution of the Association and after paying or making provision for the payment of all the liabilities of the Association, the remaining assets of the Association will escheat to the state exclusively for the purposes of the Association in such manner as to be used exclusively for charitable, educational, religious, or scientific purposes under section 501 (c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

Section 2. No part of the net earnings or funding of the Association shall inure to the benefit of, or be distributed to its officers, directors, or other private persons, except that the Association shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its purposes.

CONSTITUTION AND BYLAWS

Amended Feb. 23, 1979
Amended Feb. 25, 1980
Amended Mar. 02, 1981
Amended Mar. 07, 1983
Amended Mar. 12, 1984
Amended Nov. 12, 1984
Amended Nov. 18, 1985
Amended Nov. 09, 1987
Amended Nov. 14, 1988
Amended Nov. 05, 1990
Amended Nov. 18, 1991
Amended Nov. 14, 1994
Amended Nov. 13, 1995
Amended Nov. 18, 1996
Amended Nov. 10, 1997
Amended Nov. 16, 1998
Amended Nov. 12, 2001
Amended Nov. 17, 2003
Amended Nov. 15, 2004
Amended Nov. 14, 2005
Amended Nov. 13, 2006
Amended Nov. 12, 2007
Amended Nov. 17, 2008
Amended Nov. 14, 2011
Amended Nov. 10, 2013
Amended Nov. 16, 2014
Amended Nov. 04, 2017
Amended Nov. 03, 2018
Amended Nov. 16, 2019
Amended Oct. 27, 2020
Amended Nov. 20, 2021
Amended Nov. 18, 2023
Amended Nov. 09, 2024

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Members

Jayson McDonald, President, White County
David Baker, President-Elect, Hardin County
Dr. Lee Carter, Vice President, Huntingdon Special
Michelle McKissack, Treasurer, Hardin County
Dr. Dale Viox, Immediate Past President, Arlington
Scott Benjamin, Delta District Director, Arlington
Scott Gillenwaters, East District Director, Anderson County
Steve Haley, Mid-Cumberland District Director, Dickson County
Melissa Woods, Northeast District Director, Kingsport
Steve Vantrease, Northwest District Director, Weakley County
Pat Welsh, South Central District Director, Tullahoma
Carolyn Ingram, Southeast District Director, Cleveland
Bobby Henderson, Southwest, Hardeman County
Kim Cravens, Upper Cumberland District Director, Putnam County
Rick Tipton, At-Large Member, Greene County
André Darnell, At-Large Member, Jackson-Madison County
Kristi Kristy, At-Large Member, Knox County
JoAnn Shepherd, At-Large Member, Sequatchie County

RESOLUTION #1

APPRECIATION TO JAYSON MCDONALD

Submitted by the TSBA Board of Directors

WHEREAS, Jayson McDonald has served with distinction as the President of the Tennessee School Boards Association during the year of 2025; and

WHEREAS, he served as TSBA Vice President in 2024, Treasurer in 2023, and as the Upper Cumberland District Director beginning in 2019; and

WHEREAS, Jayson has served on the White County Board of Education since 2014; and

WHEREAS, he has served as Chairman of the White County Board of Education from 2017–2022 and as Vice Chairman from 2015–2016 and again from 2022 to the present; and

WHEREAS, Jayson is an alumnus of White County Schools, the school system he serves as a school board member; and

WHEREAS, he has also served as an Executive Board Member for the Union Association of Southern Baptists; and

WHEREAS, he is employed as a warehouse assistant with Ben Lomand Telephone Co-Op; and

WHEREAS, Jayson and his wife, Crystal, an elementary physical education teacher, have one son, Eli, who is married to Kanden, and they all proudly reside in White County; and

WHEREAS, Jayson enjoys working on the farm, camping, and spending time with his family; and

WHEREAS, his dedication to public education, his leadership within TSBA, and his faithful service to his local community have positively impacted students, educators, and school board members across Tennessee.

NOW, THEREFORE, BE IT RESOLVED, that the Tennessee School Boards Association expresses appreciation and admiration to Jayson McDonald for his outstanding leadership, service, and commitment to public education in Tennessee; and

BE IT FURTHER RESOLVED, that the Tennessee School Boards Association bestows upon him Honorary Lifetime Membership.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #2

RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO CRIMINALIZE THE USE OF DRONES TO RECORD IMAGES OR VIDEO OF SCHOOL PROPERTY OR STUDENTS WITHOUT PERMISSION

Submitted by the TSBA Board of Directors

WHEREAS, drones equipped with imaging or video technology are widely available and increasingly used in ways that can compromise school safety, including recording images of school entrances and exits, monitoring schedules, and hovering over playgrounds; and

WHEREAS, such unauthorized drone activity threatens not only student privacy but also campus security by potentially enabling bad actors to gather surveillance footage of school property, routines, and vulnerabilities; and

WHEREAS, under current law, drones operate in federal airspace and local law enforcement lacks authority to intervene when drones are used to capture unauthorized images or video of school property or students; and

WHEREAS, the state legislature may criminalize the act of capturing images or video of school property or students by drone without the school's permission, thereby giving law enforcement probable cause to investigate or take action when drones repeatedly hover above school grounds or linger for extended periods of time; and

WHEREAS, enacting such legislation would provide schools, districts, and law enforcement with a critical tool to protect student privacy, enhance campus security, and deter individuals from using drones in ways that threaten the safety of school communities.

NOW, THEREFORE, BE IT RESOLVED, that the Tennessee School Boards Association respectfully requests that the Tennessee General Assembly enact legislation making it a criminal offense to use drones to record images or video of school property or students without the express permission of the school or district.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #3

RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO CLARIFY PUBLIC CHAPTER 244 REGARDING STUDENT SEARCHES ON SCHOOL PROPERTY

Submitted by the TSBA Board of Directors

WHEREAS, in 2025 the Tennessee General Assembly enacted Public Chapter 244, amending T.C.A. § 49-6-4204 and § 49-6-4205 to specify that searches of students or their property may only be conducted by a school resource officer acting as a school official, a school security officer, or a school administrator who has completed a training developed by the Department of Education; and

WHEREAS, administrators and school resource officers are not always available to conduct a search when urgent safety or security concerns arise, limiting schools' ability to respond promptly; and

WHEREAS, school resource officers (SROs) are law enforcement personnel and therefore must have probable cause to search a student or their property, unlike school officials who may act on reasonable suspicion; and

WHEREAS, Public Chapter 244 does not provide exceptions for alternative education settings, where searches of students and their property may need to occur more frequently than in regular education settings; and

WHEREAS, the statute does not clearly define the term "administrator," leaving ambiguity as to which school officials are authorized to conduct a lawful search, further complicating compliance; and

WHEREAS, these issues combined create legal uncertainty, hinder school leaders' ability to act swiftly to protect students, and place unnecessary burdens on schools and law enforcement.

NOW, THEREFORE, BE IT RESOLVED, that the Tennessee School Boards Association respectfully requests the Tennessee General Assembly to amend Public Chapter 244 to clearly define which school officials may conduct searches, to provide flexibility when administrators are unavailable, and to create an exception for alternative education settings.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #4

RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO CLARIFY PARENTAL NOTIFICATION REQUIREMENTS UNDER PUBLIC CHAPTER 215

Submitted by the TSBA Board of Directors

WHEREAS, in 2025 the Tennessee General Assembly enacted Public Chapter 215, which requires local education agencies (LEAs) to notify parents and guardians within 48 hours when credible information regarding a threat of violence or significantly disruptive behavior is reported to law enforcement; and

WHEREAS, Section (c) of Public Chapter 215 provides that a report made to a school resource officer (SRO) does not constitute a report to law enforcement, but if the SRO subsequently reports the threat to their employing law enforcement agency, the parental notification requirement becomes applicable; and

WHEREAS, this provision does not require the threat to be deemed credible before the notification requirement is triggered, thereby obligating LEAs to notify parents and guardians even when threats are assessed and determined to be non-credible; and

WHEREAS, conflating credible and non-credible threats in parental notifications can create confusion, unnecessary alarm, and mistrust among parents and guardians; and

WHEREAS, clarifying that parental notification is only required when threats are deemed credible would allow districts to provide parents with clear, accurate, and meaningful information without overwhelming them with reports of non-credible threats.

NOW, THEREFORE, BE IT RESOLVED, that the Tennessee School Boards Association respectfully requests the Tennessee General Assembly to amend Public Chapter 215 to clarify that LEAs are required to notify parents and guardians only when threats of violence or significantly disruptive behavior are determined to be credible.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #5

RESOLUTION REQUESTING THE TENNESSEE GENERAL ASSEMBLY TO REPEAL THE PROFESSIONAL EDUCATORS' COLLABORATIVE CONFERENCING ACT

Submitted by the TSBA Board of Directors

WHEREAS, in 2011, the Tennessee General Assembly enacted the Professional Educators' Collaborative Conferencing Act (PECCA), found in Tennessee Code Annotated, Title 49, Chapter 5, Part 6; and

WHEREAS, PECCA replaced the former collective bargaining framework with a system of "collaborative conferencing"; and

WHEREAS, while the intent of PECCA was to create a statutory process for communication between local boards of education and teachers on matters of employment, in practice the law has resulted in significant administrative burdens and legal disputes; and

WHEREAS, PECCA has created an adversarial framework that often fosters conflict rather than collaboration, as it was intended to do; and

WHEREAS, local school districts across Tennessee have incurred legal expenses due to lawsuits that arise from the implementation and varying interpretations of PECCA and the assistance boards need from local attorneys to ensure compliance with the Act; and

WHEREAS, legal disputes involving PECCA demonstrate both the limited enforceability of the law and the reality that districts incur unnecessary litigation costs without producing meaningful gains for employees; and

WHEREAS, failure to agree on terms leaves issues unresolved and contributes to frustration, mistrust, and potential litigation; and

WHEREAS, even when agreements are reached through PECCA, the resulting memoranda of understanding are only binding if approved by the school board, demonstrating that the process offers limited practical benefit and has not produced meaningful gains for employees.

NOW, THEREFORE, BE IT RESOLVED, that the Tennessee School Boards Association requests that the Tennessee General Assembly repeal the Professional Educators' Collaborative Conferencing Act (PECCA) in its entirety.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #6

A RESOLUTION REQUESTING FUNDING FOR ADEQUATE SCHOOL NURSE STAFFING LEVELS

Submitted by the Rutherford County Board of Education

WHEREAS, the Rutherford County Schools Board of Education is the local governmental body responsible for providing a public education to the students and families of Rutherford County; and

WHEREAS, school nurses play a vital role in Rutherford County's public schools, from thoughtfully managing students' various health conditions to administering care in emergency situations; and

WHEREAS, school nurses are crucial for identifying and addressing students' health issues that, if left unaddressed, can negatively affect student attendance, behavior, and academics; and

WHEREAS, the presence of qualified school nurses provides reassurance to families about the health and safety of their children during the school day; and

WHEREAS, Rutherford County Schools is one of the fastest-growing districts in Tennessee, with rising student enrollment increasing the demand for school-based health services and exacerbating the strain on existing nursing staff; and

WHEREAS, pursuant to T.C.A. 49-3-359, the director of schools for an LEA that does not employ or contract for at least one (1) school nurse for every seven hundred fifty (750) students must report to the Department, among other relevant data, reasons behind the LEA' s inability to staff nurses at a 1:750 ratio; and

WHEREAS, Tennessee school districts currently receive no dedicated or direct funding stream, through TISA or otherwise, to support the hiring and retention of an adequate number of school nurses, making it difficult to meet student health needs consistently across campuses.

NOW, THEREFORE, BE IT RESOLVED, that the Rutherford County Board of Education calls on the Tennessee General Assembly to appropriate sufficient funds—either through the Tennessee Investment in Student Achievement (TISA) funding formula or through some alternative funding mechanism—to ensure that every public school district in Tennessee has the resources necessary to staff an adequate number of licensed school nurses to meet the health needs of students.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #7

RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO AMEND TENNESSEE CODE ANNOTATED TO PERMIT SCHOOL BOARD MEMBERS TO SERVE AS SCHOOL BUS DRIVERS

Submitted by the Sequatchie County Board of Education

WHEREAS, the Sequatchie County Schools Board of Education is the local governmental body responsible for providing a public education to the students and families of Sequatchie County; and

WHEREAS, families in Sequatchie County and across Tennessee rely on the school system to provide reliable daily transportation for students; and

WHEREAS, a statewide shortage of properly licensed school bus drivers has made it increasingly difficult for school districts, including Sequatchie County Schools, to fully staff bus routes and meet their transportation needs; and

WHEREAS, state law restricts school board members' ability to serve as school bus drivers in their own district, even if they hold the proper licensure and endorsements, since school board members may not receive compensation for duties outside their board service; and

WHEREAS, this restriction prevents willing and qualified board members from assisting with student transportation, even during times of significant driver shortages; and

WHEREAS, allowing qualified board members to serve as substitute school bus drivers when necessary—and to be classified as employees for insurance purposes in this limited capacity—would provide districts with greater flexibility, particularly in smaller districts with limited staffing options, and help ensure uninterrupted transportation services for students.

NOW, THEREFORE, BE IT RESOLVED, that the Sequatchie County Schools Board of Education urges the Tennessee General Assembly to amend state law to allow properly licensed school board members to serve as substitute school bus drivers when additional drivers are needed by the district, provided they are classified as employees for insurance purposes in this limited capacity.

The TSBA Board of Directors took no position on this resolution. 9/26/25

RESOLUTION #8

A RESOLUTION REQUESTING THE CREATION OF A TASK FORCE TO EVALUATE AND REDUCE THE NUMBER OF LEGISLATIVE REGULATIONS FOR PUBLIC SCHOOLS

Submitted by the Lakeland School System Board of Education

WHEREAS, the number of legislative requirements and regulations for public schools in Tennessee has significantly increased in the last decade; and

WHEREAS, a number of current legislative requirements and regulations are outdated and archaic or are no longer relevant; and

WHEREAS, the Tennessee Education Freedom Scholarship Act, Chapter 7 of the Public Acts of 2025, 1st Extraordinary Session ("TN Education Freedom Act") was signed into law on February 12, 2025; and

WHEREAS, TN Education Freedom Act funds are utilized to fund student enrollment in private schools that do not have to adhere to the same requirements as public schools in Tennessee; and

WHEREAS, the reduction or elimination of outdated, archaic, and irrelevant requirements would allow public school educators to focus more on the core work of teaching and learning.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE LAKELAND SCHOOL SYSTEM: The Board of Education of Lakeland School System requests that the Tennessee General Assembly enact legislation to create a task force charged with evaluating legislative regulations impacting public schools in Tennessee with the goal of recommending ways to reduce the regulatory burden on Tennessee public school educators and school systems.

The TSBA Board of Directors took no position on this resolution. 9/26/25

RESOLUTION #9

A RESOLUTION REQUESTING THE ELIGIBILITY OF ALL TENNESSEE PUBLIC SCHOOL SYSTEM EMPLOYEES FOR THE TN PUBLIC HIGHER EDUCATION FEE DISCOUNT PROGRAM

Submitted by the Lakeland School System Board of Education

WHEREAS, the State of Tennessee's Public Higher Education Fee Discount program provides a 25 percent discount on enrollment fees for undergraduate courses for the children of qualifying individuals ("the discount"); and

WHEREAS, teachers licensed by the Tennessee Department of Education (TDOE) who work full time in a Tennessee public school are eligible for the discount; and

WHEREAS, full-time employees of the executive, judicial, or legislative branch of State government are eligible for the discount; and

WHEREAS, full-time employees of public schools who are not licensed teachers are not eligible for the discount; and

WHEREAS, the addition of full-time employees of public schools to the list of those eligible for the discount would greatly assist public schools and school systems in the recruitment and retention of qualified individuals as well as provide parity with other employees of Tennessee state government.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE LAKELAND SCHOOL SYSTEM: The Board of Education of Lakeland School System requests that the Tennessee General Assembly enact legislation to allow all full-time employees of Tennessee public schools and public school systems to be eligible for the State of Tennessee's Public Higher Education Fee Discount program for the children of eligible employees.

The TSBA Board of Directors recommended this resolution for adoption. 9/26/25

RESOLUTION #10

A RESOLUTION REQUESTING FUNDING FOR SPECIAL EDUCATION PRESCHOOL STUDENTS IN THE TENNESSEE INVESTMENT IN STUDENT ACHIEVEMENT ACT (TISA) FORMULA

Submitted by the Lakeland School System Board of Education

WHEREAS, the education of our eligible preschool students with special needs between the ages of three and five, though required by federal law and monitored by the Tennessee Department of Education, is completely unfunded by the TISA funding formula; and

WHEREAS, Lakeland School System, which currently educates approximately 2600 students in grades K-12, has four special education preschool classrooms which currently serve 25 special needs students; and

WHEREAS, federal and state guidelines require Lakeland School System to serve 27 "peer models" in these classrooms, in addition to the 25 special needs students, in order to provide an inclusive setting; and

WHEREAS, many of the children in these classes require extra therapies like speech and occupational therapy at school and in the community; and

WHEREAS, Lakeland School System is, therefore, required by federal law and State guidelines to pay for four classroom teachers and eight teacher assistants; and

WHEREAS, these special needs preschool classrooms currently require more than $621,000 per year to fund and Lakeland School System must divert those funds from other programs because there is no funding allocated for the special needs preschool classrooms; and

WHEREAS, TISA funding is intended to fund Local Education Agencies (LEAs) on a "student based" formula but does not currently account for these special needs students or the peer models that LEAs are required by law to educate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE LAKELAND SCHOOL SYSTEM: The Board of Education of Lakeland School System requests that funding for preschool special needs students and the required peer models be included in the TISA funding formula.

The TSBA Board of Directors took no position on this resolution. 9/26/25

RESOLUTION #11

A RESOLUTION SUPPORTING A REDUCTION IN THE NUMBER OF EVALUATIONS REQUIRED IN THE TEAM EVALUATION SYSTEM FOR TEACHERS RATED "SIGNIFICANTLY ABOVE EXPECTATIONS" BASED ON EITHER COMPOSITE SCORES OR TVAAS SCORES

Submitted by the Lakeland School System Board of Education

WHEREAS, the stated goal of the TEAM evaluation system is to provide educators with a model that helps them continuously improve their practice; and

WHEREAS, the TEAM evaluation system requires multiple annual evaluations of every teacher in the State of Tennessee; and

WHEREAS, teachers in private schools that receive public funds through the Tennessee Education Freedom Scholarship Act are not required to be evaluated at all; and

WHEREAS, the TEAM evaluation system requires school administrators to spend a significant amount of time evaluating the most high-performing teachers in the building at the expense of providing support to lower-performing teachers; and

WHEREAS, a reduction in the number of annual evaluations required of public school administrators would free up valuable time to support teachers who need additional support; and

WHEREAS, a reduction in the number of annual evaluations required of high performing teachers would incentivize high performance on both evaluation observations and student assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE LAKELAND SCHOOL SYSTEM: The Board of Education of Lakeland School System requests that the Tennessee General Assembly enact legislation to require teachers who earn scores indicating "Significantly Above Expectations" on either their composite evaluation score or on their individual TVAAS score to be evaluated once every three years.

The TSBA Board of Directors did not recommend this resolution for adoption. 9/26/25

RESOLUTION #12

RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO PROVIDE GREATER LOCAL FLEXIBILITY IN EVALUATING HIGH-PERFORMING EDUCATORS

Submitted by the Union County Schools Board of Education

WHEREAS, the Union County Schools Board of Education is the local governing body responsible for providing a public education to the students and families of Union County; and

WHEREAS, high-performing educators are essential to student academic achievement and their long-term success; and

WHEREAS, TCA § 49-1-302 requires that local boards of education implement annual evaluations for all teachers and principals, regardless of their performance; and

WHEREAS, these mandatory evaluations limit the time that high-performing educators have to focus on student learning; and

WHEREAS, during the 2025 legislative session, the General Assembly passed Public Chapter four hundred twenty-six (426), which established an advisory committee to study, among other things, the teacher and principal evaluation process and some ways that process might be improved; and

WHEREAS, local boards of education are well-positioned to identify which evaluation practices best serve their educators and should be afforded greater discretion in implementing those systems as they see fit; and

WHEREAS, increased flexibility would allow districts to streamline evaluation requirements and reward high-performing educators while continuing to maintain accountability and instructional quality.

THEREFORE, BE IT RESOLVED, that the Union County Schools Board of Education urges the General Assembly to amend state law to allow local school districts to reduce the frequency or scope of evaluations for educators with a demonstrated record of effectiveness.

The TSBA Board of Directors did not recommend this resolution for adoption. 9/26/25

RESOLUTION #13

RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO PROVIDE GREATER FLEXIBILITY WITH SCHOOL RECESS TIME

Submitted by the Union County Schools Board of Education

WHEREAS, the Union County Schools Board of Education is the local governing body responsible for providing a public education to the students and families of Union County; and

WHEREAS, Public Chapter No. 306 (2025) amended Tennessee Code Annotated § 49-6-1021 to require that elementary students receive forty (40) minutes of physical activity per school day, and middle and high school students receive ninety (90) minutes per school week; and

WHEREAS, the Act further provides that "a student shall not be withheld from participating in physical activity as a form of punishment"; and

WHEREAS, an absolute prohibition removes from teachers and school administrators an effective classroom management tool, particularly in circumstances where loss of a portion of recess has traditionally served as a measured, immediate, and proportionate consequence for disruptive behavior; and

WHEREAS, the Board believes that limited flexibility allowing schools to withhold part of recess, rather than all recess, would preserve the intent of the law to safeguard student well-being while also respecting the professional judgment of educators in maintaining order and discipline;

NOW, THEREFORE, BE IT RESOLVED, that the Union County Schools Board of Education respectfully requests that the Tennessee General Assembly amend Tennessee Code Annotated § 49-6-1021(b)(2)(B) to clarify that not all recess or physical activity time is required to be preserved without exception, and to allow the withholding of a portion of recess as a disciplinary measure when deemed necessary by school personnel.

The TSBA Board of Directors took no position on this resolution. 9/26/25

RESOLUTION #14

A RESOLUTION BY THE ATHENS CITY BOARD OF EDUCATION SUPPORTING THE PROMOTION AND LEGISLATIVE ADOPTION OF "THE CREATING HIGH-ACHIEVING OPPORTUNITIES IN COMPETITIVE EDUCATION (C.H.O.I.C.E.) ACT"

Submitted by the Athens City Board of Education

WHEREAS, the Tennessee General Assembly has passed the "Education Freedom Scholarship Act of 2025" which allows public tax dollars to be utilized in a voucher system towards private schools, evidencing a desire to allow parents full educational freedom for their children; and

WHEREAS, those private schools are not subjected to the same limitations and restrictions as publicly funded local education agencies in this state. They face less mandates on paperwork, testing, time allocations, and other areas which are best left to the discretion of veteran teachers and administrators who know the individualized and personal needs of the students; and

WHEREAS, the continued existence of publicly funded local education agencies is vital to the children of this state. All children in Tennessee should have the opportunity to attend schools which compete at the highest level of academic excellence and there is no objective, empirical evidence that the private schools receiving voucher funds, as a whole, are more effective at educating the children of Tennessee; and

WHEREAS, the local educational agencies of Tennessee recognize that all progress in this area cannot be made at once but must be gained in increments which maintain public trust and confidence in our public-school systems. However, by equalizing the demands and constraints placed on public education and private schools, we will be able to gather the data and resources necessary to truly provide all families in Tennessee with the opportunity to have true freedom of choice in education for their students; and

WHEREAS, it is both the duty and obligation of local boards of education to support our students and our teachers not by waiting for another to suggest the remedy but by actively promoting a remedy which will provide both relief and support to students and educators alike. As such, we have drafted "The Creating High-Achieving Opportunities in Competitive Education (CHOICE) Act" (attached in full hereto); and

WHEREAS, The CHOICE Act seeks to provide an entry point to begin removing the more onerous demands placed on public education by the Tennessee General Assembly by recognizing those local education agencies which excel in educating the students of this State and allowing them the opportunity to prove that they can be entrusted with the discretion to provide exceptional educational services, catered to the unique and individualized needs of their local students, families, and communities.

NOW, THEREFORE, BE IT RESOLVED, the Athens City Board of Education requests the General Assembly to reduce testing requirements, reduce recess time constraints, and increase flexibility with regard to the third-grade retention law by supporting the promotion and legislative adoption of "The Creating High-Achieving Opportunities in Competitive Education (CHOICE) Act".

The Creating High-Achieving Opportunities in Competitive Education (CHOICE) Act

WHEREAS, The Tennessee legislature has voted to support parents' educational choice for their children by creating a competitive, free-market environment for public and private schools in the State of Tennessee; and

WHEREAS, in order to provide all families with a true variety of strong educational options for their children, the continued strengthening of Local Education Agencies is an essential part of the Education Freedom Act of 2025; and

WHEREAS, there are numerous Local Education Agencies in the State of Tennessee which excel in educating the children of this State; and

WHEREAS, such exceptional Local Education Agencies should be granted the autonomy to continue to compete at the highest level of educational excellence.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act is known and may be cited as the "The Creating High-Achieving Opportunities in Competitive Education (CHOICE) Act."

SECTION 2. Tennessee Code Annotated, Title 49, Chapter 6, is amended by adding the following as a new part:

49-6-8201. <u>Short title.</u> This part is known and may be cited as the "The Creating High-Achieving Opportunities in Competitive Education (CHOICE) Act"

49-6-8202. <u>Part Definitions</u>. As used in this part, unless the context otherwise requires, the definitions contained in Tennessee Code Annotated 49-6-3502 shall apply.

49-6-8203. <u>Unspent Funds – Remedial Measures</u>

(1) Notwithstanding the provisions of Tennessee Code Annotated 49-6-3506, a recipient of a scholarship through the Education Freedom Act of 2025 who enrolls in a school governed by a

Local Education Agency after previously being a scholarship recipient and who meets the criteria set forth in subsections (a)-(c) shall have their scholarship account remain open, and all available scholarship funds remain in the recipient's scholarship account, from one (1) school year to another and said funds shall be distributed as outlined in subsections (2) and (3).

(a) A recipient whose end of year test scores in the previous academic year as required under Tennessee Code Annotated 49-6-3507(a)(1) scored “approaching expectations” or “below expectations” or the equivalent of either in any subject area; or

(b) a recipient whose grade point average for the previous academic year was below a “C” or “2.0” average; or

(c) a recipient whose educational agency from the previous academic year provides sufficient proof of the need for remedial resources to bring the recipient up to grade level standards.

(2) Any additional funds remaining in the recipient’s scholarship account may be requested, in full or in part, by the Local Education Agency the recipient is enrolling in and shall be utilized for the benefit of the recipient to provide any of the following:

(a) Tutoring services provided by a tutor or tutoring facility that meets the requirements established by the department; and/or

(b) Computer hardware, technological devices, and other technology fees that meet the requirements established by the department and that are used for the recipient's educational needs; and/or

(c) Tuition, fees, textbooks, curricula, and instructional materials for summer academic programs and specialized afterschool academic programs that meet the requirements established by the department. This subdivision (2)(c) does not include afterschool childcare; and/or

(d) Educational therapy services provided by therapists who meet the requirements established by the department.

(3)

(a) If any additional funds remain in the recipient’s scholarship account and the recipient has achieved satisfactory remediation - defined by the recipient having achieved “meets expectations” or “exceeds expectations” in all subject areas on the Tennessee comprehensive assessment program test, then the recipient's scholarship account must be closed, and all remaining scholarship funds returned to the state treasurer to be used to award scholarships to eligible students in future years; or

(b) If any additional funds remain in the recipient’s scholarship account upon the recipient's completion of thirteen (13) school years as a kindergarten through grade twelve (K-12) student then the recipient's scholarship account must be closed, and all remaining scholarship funds returned to the state treasurer to be used to award scholarships to eligible students in future years.

49-6-8204. Autonomy of Qualifying Local Education Agencies.

(1) Local Education Agencies which meet the qualifying criteria as outlined in subsections (a)-(c) shall, in interpreting those statutes enumerated in subsection (d), not be governed by the laws, policies, and regulations governing Local Education Agencies, but shall be governed by the law, policies, and regulations governing qualifying private schools under the Education Freedom Act of 2025, subject to State and Federal Constitutional limitations.

(a) There is at least one (1) recipient of a scholarship under the Act whose education, but for the recipient's enrollment in a private school, would be the responsibility of the Local Education Agency; and

(b)

(i) The Local Education Agency's achievement scores on the Tennessee comprehensive assessment program test for the preceding three (3) academic years, when averaged, are in the top thirty-three percent (33%) of all Local Education Agencies in Tennessee in all subject areas; or

(ii)

(A)The Local Education Agency's achievement scores on the Tennessee comprehensive assessment program test for the preceding three (3) academic years, when averaged, are in the top fifty percent (50%) of all Local Education Agencies in Tennessee in all subject areas and in all grade-bands; and

(B) The Local Education Agency's achievement scores on the Tennessee comprehensive assessment program test for the preceding three (3) academic years, when averaged, are higher than the average achievement scores on the Tennessee comprehensive assessment program test of each qualifying private school located within their district; and

(c) The Local Education Agency, by vote of their local Board of Education, by means of adoption of a Board Policy, elects to follow the provisions of this Chapter.

(d) In the interpretation of applicability of the following statutes, any local public education agency which qualifies pursuant to subsections (a)-(c) of this statute shall be subject to only any such portion of the statute as is applicable to a qualifying private school under the Education Freedom Act of 2025, subject to State and Federal Constitutional limitations.

(i) T.C.A. § 49-6-3115;

(ii) T.C.A. §49-6-1021(a); and

(iii) any statute amended or enacted after July 1, 2024 the effect of which is to add additional testing requirements for students.

49-6-8205. Promulgation of Rules. The department shall promulgate rules to effectuate this part. The rules must include an administrative appeal procedure for the denial of approval of a Local Education Agency to be governed by the law, policies, and regulations governing qualifying private schools under the Education Freedom Act of 2025. The rules must be promulgated in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

SECTION 3. If any provision of this act or its application to any person or circumstance is held invalid, then the invalidity does not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to that end, the provisions of this act are severable.

SECTION 4. The headings in this act are for reference purposes only and do not constitute a part of the law enacted by this act. However, the Tennessee Code Commission is requested to include the headings in any compilation or publication containing this act.

SECTION 5. All sections of this act take effect upon becoming a law, the public welfare requiring it.

The TSBA Board of Directors did not recommend this resolution for adoption. 9/26/25

RESOLUTION #15

RESOLUTION IN SUPPORT OF A FREE PUBLIC EDUCATION FOR ALL STUDENTS IN TENNESSEE

Submitted by the Franklin County Board of Education

WHEREAS, the 14th Amendment to The Constitution of the United States includes the Equal Protection Clause and the Due Process Clause, which through court cases, including Plyler, has been shown to include free public education as a property right (5th Amendment) for all; and

WHEREAS, Article II, § 12 of the Tennessee Constitution (the "Education Clause") states that "The State of Tennessee recognizes the inherent value of education and encourages its support," and

WHEREAS, recognizing "the inherent value of education" implies a duty to educate all; and

WHEREAS, the Tennessee Department of Education's website states that "The Tennessee Department of Education serves over 900,000 students in 147 districts with both significant urban and rural populations. As a state agency, we are dedicated to improving student academic achievement and committed to the belief that children from all backgrounds can succeed when given the opportunities they deserve. Tennessee K-12 education operates with a common goal- to provide the best for all students;" and

WHEREAS, when we say for "all students" and from "all backgrounds," we must mean all, and not just some; and

WHEREAS, the Franklin County Board of Education is charged with governing the school district so that all students, regardless of background, needs, or ability, receive the best possible educational opportunities in order to think critically, to graduate prepared to enter a postsecondary institution or the workforce, and to contribute to their communities; and

WHEREAS, "The mission of the Franklin County School System is to provide students the opportunity to achieve their potential in an environment conducive to optimal learning," and goal number one in policy 6.100 is "To assure all students the same educational opportunities ..."; and

WHEREAS, we believe it is therefore necessary to educate all students who come to us in order to fulfill that mission and policy; and

WHEREAS, any legislation that would allow children to be barred from a free public education in Tennessee would be in conflict with the 5th and 14th Amendments to The Constitution of the

United States, the Tennessee Constitution, and the Tennessee Department of Education, as well as the Franklin County Board of Education; and

NOW, THEREFORE BE IT RESOLVED, that the Franklin County Board of Education expresses its opposition to any legislation that would keep any children from a free public education in Tennessee and its support for a free public education for all children.

The TSBA Board of Directors took no position on this resolution. 9/26/25

RESOLUTION #16

RESOLUTION OPPOSING HB 0793/SB 0836

Submitted by the Hamilton County Board of Education

WHEREAS, HB 0793/SB 0836, "As introduced, authorizes LEAs and public charter schools to refuse to enroll students who are unlawfully present in the United States," and

WHEREAS, the 14th Amendment to The Constitution of the United States includes the Equal Protection Clause and the Due Process Clause, which through court cases has been shown to include public education as a property right (5th Amendment) for all; and

WHEREAS, Article II, § 12 of the Tennessee Constitution (the "Education Clause") states that "The State of Tennessee recognizes the inherent value of education and encourages its support," and

WHEREAS, recognizing "the inherent value of education" implies a duty to educate all; and

WHEREAS, the Tennessee Department of Education's website states that "The Tennessee Department of Education serves over 900,000 students in 147 districts with both significant urban and rural populations. As a state agency, we are dedicated to improving student academic achievement and committed to the belief that children from all backgrounds can succeed when given the opportunities they deserve. Tennessee K-12 education operates with a common goal-to provide the best for all students;" and

WHEREAS, when we say for "all students" and from "all backgrounds," we must mean all, and not just some; and

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

WHEREAS, "The just cause of Hamilton County Schools is that all children thrive and experience a future without limits," and

WHEREAS, we believe it is important to educate all students who come to us in order to fulfill that mission; and

WHEREAS, HB 0793/SB 0836 is in conflict with the 5th and 14th Amendments to The Constitution of the United States, the Tennessee Constitution, and the Tennessee Department of Education, as well as the Hamilton County Board of Education.

NOW, THEREFORE, BE IT RESOLVED, that the Hamilton County Board of Education expresses its opposition to HB 0793/SB 0836 and urges the Tennessee General Assembly to vote to oppose the passage of this bill.

The TSBA Board of Directors took no position on this resolution. 9/26/25

The following is a copy of the TSBA Position Statements: however, no changes were submitted for delegate consideration.

Representing the Public in Public Education

POSITION STATEMENTS

The Tennessee School Boards Association recognizes the significance and importance of public education to the future of our local communities, state, and nation. Local boards of education are unified in providing Tennessee's children with an exceptional education using all available resources.

TSBA believes that improvement of student achievement is the most significant task of the school district and affirms a commitment to the improvement of student learning. The Association acknowledges the challenges that public schools face as well as the need for continued improvement, and its member boards of education are dedicated toward reaching the goal of every child achieving his/her highest potential.

I. CONTROL AND SUPPORT OF PUBLIC EDUCATION

A. Governance

The responsibility for control and support of public schools is legally vested in the General Assembly while in large measure the operation is delegated to local school boards.

TSBA supports continued efforts to reduce state education law for the purpose of eliminating unconstitutional, conflicting, redundant, and unnecessary statutes.

TSBA believes the takeover of local schools or school districts from elected school boards and the communities they serve should take place only as a remedy of last resort. State and federal education policies should be designed to assist local school districts in improving student achievement for all children and not as a disguised means to label public schools as failures. Prior to any state or federal intervention based on a school's or district's failure to meet performance or accountability standards, governments should ensure that local schools and districts receive the necessary resources, support, and time to improve.

B. Local Control

Local school boards reflect the needs and aspirations of the communities they serve as well as the interests and concerns of professional and nonprofessional employees. Non-partisan lay control is best ensured when educational policy is made by local lay representatives whose undivided attention and interests are devoted to education. While public education may be a federal concern, it is a state responsibility and a local operation.

The authority of the local school board is established by law, and this authority may not be delegated to others. Local boards of education must not relinquish their governance responsibilities.

School boards, subject to the requirements of existing law, should refrain from agreements that compromise their responsibility for representing general public interest in education. They should also resist, by all lawful means, the enactment of laws that would surrender their responsibility for the general public interest to third party agents.

Since local boards know the unique and varied needs of their communities, TSBA believes the General Assembly and State Board of Education should not violate local control through laws, rules, or regulations.

C. Local Elections

Local control is essential to the effective operation of school boards, and school board members should be responsible to the citizens that elected them. School board members have a unique knowledge of local needs and represent the collective will of the community as it relates to public education. As such, a local school board should be politically accountable to the constituents within their district.

TSBA believes the authority of election and retention of school board members should remain solely with the district they represent. The General Assembly should not pass legislation that would jeopardize the local governance structure or enable citizens outside a particular school district to participate in or influence the election of its school board members. Recall procedures should apply to all elected local officials and grounds for recall should be acts of malfeasance or misfeasance while in office or violation of oath of office.

D. Fiscal Independence

TSBA supports the development of a school budget law which provides the opportunity for local school boards to achieve fiscal independence. TSBA supports legislation that allows existing school districts to convert to special school districts.

E. Allocation of Public Funds

TSBA advocates that funds raised by general taxation for educational purposes should be administered by public officials and should not be used to support privately operated schools through tuition tax credits, vouchers, or block grants.

F. Federal Financial Support

TSBA believes federal involvement must recognize that policy decisions regarding education are best determined on the local level, and local boards of education must maintain control of public schools.

Funds from federal sources should be administered by the state and its appropriate agencies through local boards of education, and every program mandated at the federal level by direct or coercive means should be fully funded by the federal government.

G. Employment of Superintendents by Boards

TSBA is dedicated to the principle that the chief school executive officer should be employed by the local board of education and be given authority over all personnel matters.

H. Reorganization of School Districts

TSBA opposes mandatory consolidation of school districts and supports the rationale that school consolidation decisions should be made locally on a case-by-case basis.

I. Labor Relations

TSBA believes that a good working relationship among teachers, personnel, administrators, and school board members is essential to securing an effective learning environment for students.

TSBA supports the process of collaborative conferencing as it will ensure that administrators and educators are working together to accomplish goals and serve the best interests of students.

TSBA opposes any actions to return to collective bargaining or similar processes which would require school boards and/or superintendents to seek the approval of another organization prior to implementing reforms or making decisions that are best for the district, its students, and its teachers.

TSBA believes that strikes, sanctions, boycotts, or other concerted actions that interfere with the orderly functioning of public school districts are improper procedures to be used by public school employees.

TSBA opposes the enactment of any legislation that would require a school board to go to compulsory binding arbitration when handling a grievance.

J. State Funding

All funding components of the state funding formula should accurately reflect true costs through an annual cost review and cost determination process. The State should fully fund the state funding formula and ensure that basic state funding and procedures provide equal opportunities for all school districts.

TSBA strongly believes that any future state-mandated programs or added responsibilities must, without exception, be accompanied by 100% state funding for all direct and indirect costs associated therewith and without corresponding reduction of state financial support in any other areas of public education. Waivers of the mandates should occur whenever 100% state funding is not received.

State legislative bodies and regulatory agencies should determine the full impact on local school districts before taking action on proposed legislation, regulations, and guidelines related to education.

K. Education Commission of the States
In order to strengthen the purpose of the Education Commission of the States in bringing together representatives of government, education, and the public in a concerted way to address common educational issues and formulate models of possible courses of action, TSBA believes the governor should appoint a school board representative as an ECS Commissioner from among the four (4) public members allocated to Tennessee.

L. Charter Schools
TSBA recognizes charter schools as one of many options available to school districts to address student achievement and believes decisions related to charter school creation should be made with thoughtful consideration of the potential impact, both positive and negative, on not only the students eligible to enroll in the charter school but also the overwhelming majority of students who will remain in the traditional public schools. To that end, TSBA believes the local board of education, created by law and elected to manage and oversee public education so that all students and families are represented through the democratic process, should be the sole chartering authority for such schools and have clear decision-making authority relative to charter school applications, with board decisions having a presumption of correctness, and appeals granted only when evidence proves such decisions were made without good cause.

II. RESPONSIBILITIES OF LOCAL SCHOOL BOARDS

A. Philosophy of Local Responsibility
TSBA believes that the control and operations of public schools are solely the responsibility of local school boards. In accepting this responsibility, it is important that local school boards recognize the impact that education has on the community and the economic development of a region.

B. School Board Operation
School boards should function in a broadly representative, team-spirited manner and should represent open-mindedly the entire district.

TSBA recognizes that the survival of the concept of lay control of education and the effectiveness and efficiency of educational programs are directly related to the level of competency of the individual school board members.

C. Open and Executive Sessions
School boards recognize that public schools belong to all the people and that they must conduct board business in open sessions in accordance with the statutes. However, TSBA believes that the "Sunshine Law" should be amended to allow private work sessions relative to board and superintendent evaluations and prospective land acquisition.

D. Employment and Compensation of Staff
TSBA affirms its commitment to nondiscrimination in employment in public education.

TSBA supports alternative preparation for licensure in an effort to attract capable individuals with maturity and a variety of work experiences to the teaching profession.

TSBA supports local boards of education having the flexibility to pay salaries other than on a system-wide basis as determined by training and experience.

E. Political Commitment to Education

TSBA believes that local board members should take an active role in developing political support of public education at all levels of government. Local school boards, through their state and national associations, should play an active role in support of appropriate educational legislation.

F. School Board Policies

TSBA believes that local school boards should adopt clearly defined written policies based on a thorough understanding of the educational process.

G. Parental Involvement

TSBA believes that parental and family involvement in the education of each child is essential to academic success. Local boards of education should make every effort to enhance communication between parents and schools and remove any barriers that prevent them from teaming with school boards, administrators, and teachers to improve student achievement.

III. EDUCATIONAL PROGRAM

A. Accountability

All students should have equal access to a program of quality education which meets their individual needs.

State accountability data should be utilized by school districts to meet the high achievement goals for all children.

B. Mandated Assessments

Students should be the ultimate beneficiary of any testing. All state mandated assessments should value student growth and achievement while providing teachers with the information they need to improve instruction and enhance student learning. The loss of student instructional time should be kept to a minimum, and results should be accurate, valid, reliable, and delivered to districts in a timely manner.

C. Curriculum Offerings

Curriculum offerings should be broad enough to make available to each student an educational opportunity which takes into consideration his/her needs and ability.

D. Educational Environment
School boards should develop policies and programs that provide a learning environment in each school that is safe and free from disruption.

E. Community Use of Public School Facilities
TSBA believes that public school facilities should be used as community centers for the encouragement of family participation in wholesome, character-building activities conducive to good citizenship, in compliance with policies of the local board.

F. Selection of Textbooks and Instructional Materials
TSBA supports the ability of local school boards to select and adopt all textbooks and instructional materials and resists any attempt to infringe on that authority.

G. Extracurricular Activity Eligibility
TSBA supports the position that individual local boards of education shall determine who may participate in extracurricular activities.

H. Early Childhood Education
TSBA recognizes that quality educational experiences in early childhood have positive effects on student achievement and supports a comprehensive preschool program and funding that provides all children with an opportunity to participate in pre-kindergarten education.

Amended October 27, 2020
Amended November 12, 2022

8 | Supplemental Information

Parliamentary Motions Guide

Based on *Robert's Rules of Order Newly Revised* (12th Edition)

The motions below are listed in order of precedence. Any motion can be introduced if it is higher on the chart than the pending motion.

	YOU WANT TO:	YOU SAY:	INTERRUPT?	2ND?[1]	DEBATE?	AMEND?	VOTE?
§21	Close meeting	I move to **adjourn**	No	Yes	No	No	Majority
§20	Take break	I move to **recess** for	No	Yes	No	Yes	Majority
§19	Register complaint	I rise to a **question of privilege**	Yes	No	No	No	None
§18	Make follow agenda	I call for the **orders of the day**	Yes	No	No	No	None
§17	Lay aside temporarily	I move to **lay** the question **on the table**	No	Yes	No	No	Majority
§16	Close debate	I move the **previous question**	No	Yes	No	No	2/3
§15	**Limit or extend debate**	I move that debate be limited to ...	No	Yes	No	Yes	2/3
§14	**Postpone to a certain time**	I move to postpone the motion to ...	No	Yes	Yes	Yes	Majority
§13	**Refer** to committee	I move to refer the motion to …	No	Yes	Yes	Yes	Majority
§12	Modify wording of motion	I move to **amend** the motion by ...	No	Yes	Yes	Yes	Majority
§11	Kill main motion	I move that the motion be **postponed indefinitely**	No	Yes	Yes	No	Majority
§10	Bring business before assembly (a **main motion**)	I move that [or "to"] ...	No	Yes	Yes	Yes	Majority

[1] ***Some more formal requirements, likes seconds to motions, may not apply in smaller boards or any size committee.***

Jim Slaughter, Attorney, Certified Professional Parliamentarian-Teacher, Professional Registered Parliamentarian
Author, *Robert's Rules of Order Fast Track* and *Notes and Comments on Robert's Rules, Fifth Edition*
Web site: www.jimslaughter.com

Side 1

Parliamentary Motions Guide

Based on *Robert's Rules of Order Newly Revised (12th Edition)*

Incidental Motions - No order of precedence. Arise incidentally and decided immediately.

YOU WANT TO:	YOU SAY:	INTERRUPT?	2ND?	DEBATE?	AMEND?	VOTE?
§23 Enforce rules	**Point of order**	Yes	No	No	No	None
§24 Submit matter to assembly	I **appeal** from the decision of the chair	Yes	Yes	Varies	No	Majority or tie sustains
§25 Suspend rules	I move to **suspend the rules** which …	No	Yes	No	No	2/3
§26 Avoid main motion altogether	I **object to the consideration** of the question	Yes	No	No	No	2/3 against consideration
§27 Divide motion	I move to **divide the question**	No	Yes	No	Yes	Majority
§29 Demand rising vote	I call for a **division**	Yes	No	No	No	None
§33 Parliamentary law question	**Parliamentary inquiry**	Yes (if urgent)	No	No	No	None
§33 Request information	**Request for information**	Yes (if urgent)	No	No	No	None

Motions That Bring a Question Again Before the Assembly - no order of precedence. Introduce only when nothing else pending.

§34 Take matter from table	I move to **take from the table** …	No	Yes	No	No	Majority
§35 Cancel or change previous action	I move to **rescind/ amend something previously adopted**...	No	Yes	Yes	Yes	Varies
§37 Reconsider motion	I move to **reconsider** the vote ...	No	Yes	Varies	No	Majority

Jim Slaughter, Attorney, Certified Professional Parliamentarian-Teacher, Professional Registered Parliamentarian
Author, *Robert's Rules of Order Fast Track* and *Notes and Comments on Robert's Rules, Fifth Edition*
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Side 2

TSBA Proposed Resolutions/Position Statements

Amendment Form

Amendments must relate to the proposed resolution or position statement. Unrelated amendments may be declared out of order by the Chair. Amendments must be submitted in writing to the Chair before or at the time the motion is made on the floor.

AMEND Resolution / Position Statement Number________
(Circle One)

as follows:

Note: When amending proposed resolutions, please amend only the text in bold. The rationale is included only for information purposes and is not part of the resolution.

Submitted by:

______________________________ (Name of delegate)

______________________________ (Name of school system)

BOARD OF DIRECTORS

OFFICERS

Jayson McDonald
President
White County

David Baker
President-Elect
Hardin County

Dr. Lee Carter
Vice President
Huntingdon Special

Michelle McKissack
Treasurer
Memphis-Shelby County

Dr. Dale Viox
Immediate Past President
Arlington

DISTRICT DIRECTORS

Scott Benjamin
Delta
Arlington

Scott Gillenwaters
East
Anderson County

Steve Haley
Mid Cumberland
Dickson County

Melissa Woods
Northeast
Kingsport

Steve Vantrease
Northwest
Weakley County

Pat Welsh
South Central
Tullahoma

Carolyn Ingram
Southeast
Cleveland

Bobby Henderson
Southwest
Hardeman County

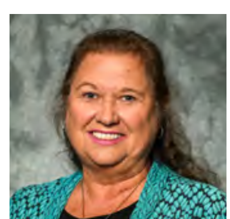
Kim Cravens
Upper Cumberland
Putnam County

AT-LARGE MEMBERS

Rick Tipton
At-Large
Greene County

André Darnell
At-Large
Jackson-Madison County

Kristi Kristy
At-Large
Knox County



JoAnn Shepherd
At-Large
Sequatchie County

This is a publication of the
Tennessee School Boards Association©
525 Brick Church Park Drive
Nashville, TN 37207
www.tsba.net

Exhibit 3

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493321213315

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
TENNESSEE SCHOOL BOARDS ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
525 BRICK CHURCH PARK DRIVE

City or town, state or province, country, and ZIP or foreign postal code
NASHVILLE, TN 37207

D Employer identification number
62-6009967

E Telephone number
(615) 815-3900

G Gross receipts $ 3,210,464

F Name and address of principal officer:
TAMMY GRISSOM
525 BRICK CHURCH PARK DRIVE
NASHVILLE, TN 37207

H(a) Is this a group return for subordinates? ☐ Yes ☑ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.
H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.TSBA.NET

K Form of organization: ☐ Corporation ☐ Trust ☑ Association ☐ Other

L Year of formation: 1939

M State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
THE MISSION OF THE TENNESSEE SCHOOL BOARDS ASSOCIATION IS TO ASSIST SCHOOL BOARDS IN EFFECTIVELY GOVERNING SCHOOL DISTRICTS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	9
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	917,449	909,080
	9	Program service revenue (Part VIII, line 2g)	1,628,930	1,701,388
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	141,594	236,807
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	360,376	363,189
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,048,349	3,210,464
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,358,370	1,457,283
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,096,655	1,753,002
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,455,025	3,210,285
	19	Revenue less expenses. Subtract line 18 from line 12	593,324	179
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	6,641,078	6,758,129
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	6,641,078	6,758,129

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

****** | 2025-11-17
Signature of officer | Date
TAMMY GRISSOM EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN P00168898
Firm's name CROSSLIN PLLC			Firm's EIN 27-5360847	
Firm's address 3803 BEDFORD AVENUE SUITE 201 NASHVILLE, TN 37215			Phone no. (615) 320-5500	

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . ☑

1 Briefly describe the organization's mission:

THE MISSION OF THE TENNESSEE SCHOOL BOARDS ASSOCIATION IS TO ASSIST SCHOOL BOARDS IN EFFECTIVELY GOVERNING SCHOOL DISTRICTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 1,125,957 including grants of $) (Revenue $ 485,738)

Description: See Additional Data

4b (Code:) (Expenses $ 700,607 including grants of $) (Revenue $ 302,242)

Description: See Additional Data

4c (Code:) (Expenses $ 675,584 including grants of $) (Revenue $ 291,447)

Description: See Additional Data

4d Other program services (Describe in Schedule O.)

(Expenses $ 190,986 including grants of $) (Revenue $ 82,391)

(Code:) (Expenses $ 190,986 including grants of $) (Revenue $ 82,391)

SCHOOL BOARD ACADEMY - ASSISTANCE TO OTHER SCHOOL BOARDS

4e **Total program service expenses** 2,693,134

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,*Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L,* Part I	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,*Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	33			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Line	Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	9			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	16		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		No
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed
TN

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
TAMMY GRISSOM 525 BRICK CHURCH PARK DRIVE NASHVILLE, TN 37207 (615) 815-3900

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) BOBBY HENDERSON DISTRICT DIRECTOR	1.00	X						0	0	0
(2) CAROLYN INGRAM DISTRICT DIRECTOR	1.00	X						0	0	0
(3) DR DALE VIOX PRESIDENT	1.00	X		X				0	0	0
(4) DR LEE CARTER DISTRICT DIRECTOR	1.00	X						0	0	0
(5) DR TAMMY GRISSOM EXECUTIVE DIRECTOR	37.50	X		X				481,237	0	15,849
(6) JAYSON MCDONALD VICE PRESIDENT	1.00	X		X				0	0	0
(7) PAT WELSH DISTRICT DIRECTOR	1.00	X						0	0	0
(8) SCOTT GILLENWATERS DISTRICT DIRECTOR	1.00	X						0	0	0
(9) STEVE WILLIS DISTRICT DIRECTOR	1.00	X						0	0	0
(10) KIM CRAVENS DISTRICT DIRECTOR	1.00	X						0	0	0
(11) DAVID BAKER TREASURER	1.00	X		X				0	0	0
(12) SCOTT BENJAMIN DISTRICT DIRECTOR	1.00	X						0	0	0
(13) STEVE HALEY DISTRICT DIRECTOR	1.00	X						0	0	0
(14) OLIVIA FARRINGTON AT-LARGE MEMBERS	1.00	X						0	0	0
(15) JULIE KENY CATHEY AT-LARGE MEMBERS	1.00	X						0	0	0
(16) CHERYL MAYES AT-LARGE MEMBERS	1.00	X						0	0	0
(17) BEN TORRES ASSISTANT EXECUTIVE DIRECT	37.50					X		260,242	0	28,066

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) JENNIFER WHITE STAFF ATTORNEY	37.50					X		136,083	0	10,424

	(D)	(E)	(F)
1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	877,562	0	54,339

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 3

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?*If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts						
1a Federated campaigns	1a					
b Membership dues	1b	909,080				
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e					
f All other contributions, gifts, grants, and similar amounts not included above	1f					
g Noncash contributions included in lines 1a - 1f:$	1g					
h **Total.** Add lines 1a-1f			909,080			
Program Service Revenue		Business Code				
2a CONTRACT SERVICES		611710	770,434			770,434
b CONVENTION		611710	471,900	471,900		
c SEMINARS & WORKSHOPS		611710	459,054	459,054		
d						
e						
f All other program service revenue.						
g **Total.** Add lines 2a–2f.			1,701,388			
Other Revenue						
3 Investment income (including dividends, interest, and other similar amounts)			235,262			235,262
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real / (ii) Personal				
6a Gross rents	6a					
b Less: rental expenses	6b					
c Rental income or (loss)	6c					
d Net rental income or (loss)						
		(i) Securities / (ii) Other				
7a Gross amount from sales of assets other than inventory	7a	(ii) 1,545				
b Less: cost or other basis and sales expenses	7b	(ii) 0				
c Gain or (loss)	7c	(ii) 1,545				
d Net gain or (loss)			1,545			1,545
8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a TRUST ADMIN. FEE		561000	224,024	224,024		
b BUSINESS AFFILIATES		900099	132,325			132,325
c TSPMA SPONSORSHIP		541800	5,000	5,000		
d All other revenue			1,840	1,840		
e **Total.** Add lines 11a–11d			363,189			
12 **Total revenue.** See instructions			3,210,464	1,161,818	0	1,139,566

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	601,468	541,321	60,147	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	458,734	412,861	45,873	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	333,627	300,264	33,363	
10 Payroll taxes	63,454	57,109	6,345	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	23,300		23,300	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	291,936	291,936		
12 Advertising and promotion				
13 Office expenses	80,869	40,435	40,434	
14 Information technology				
15 Royalties				
16 Occupancy	28,401	14,201	14,200	
17 Travel	44,260	22,130	22,130	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	764,976	764,976		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	140,895	70,447	70,448	
23 Insurance	23,456		23,456	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EDUCATIONAL EVENTS	290,260	145,130	145,130	
b DUES AND SUBSCRIPTIONS	35,067	17,533	17,534	
c PUBLICATIONS	26,506	13,253	13,253	
d POSTAGE	3,076	1,538	1,538	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	3,210,285	2,693,134	517,151	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		1,406,980	1	980,522
	2	Savings and temporary cash investments		64,419	2	10,290
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,059,780			
	b	Less: accumulated depreciation	10b 1,493,617	1,647,659	10c	1,566,163
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11		3,522,020	12	4,201,154
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		6,641,078	16	6,758,129
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☑ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		4,993,419	29	5,191,966
	30	Paid-in or capital surplus, or land, building or equipment fund		1,647,659	30	1,566,163
	31	Retained earnings, endowment, accumulated income, or other funds		0	31	0
	32	Total net assets or fund balances		6,641,078	32	6,758,129
	33	Total liabilities and net assets/fund balances		6,641,078	33	6,758,129

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,210,464
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,210,285
3	Revenue less expenses. Subtract line 2 from line 1	3	179
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,641,078
5	Net unrealized gains (losses) on investments	5	116,875
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-3
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,758,129

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other ____________ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		No
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Software ID:
Software Version:
EIN: 62-6009967
Name: TENNESSEE SCHOOL BOARDS ASSOCIATION

Form 990 (2024)

Form 990, Part III, Line 4a:

POLICY CONTRACT SERVICES - TO PROVIDE EDUCATIONAL, ADMINISTRATIVE, ORGANIZATIONAL, LEGAL EXPERTISE AND RESEARCH CAPABILITIES FOR CONSISTENT, EFFECTIVE AND CURRENT BOARD POLICIES. THIS CATEGORY ALSO INCLUDES BOECONNECT, SUPERINTENDENT SEARCHES, PROSPECTIVE SUPERINTENDENTS' ACADEMY, TCSBA AND COSA DUES.

Form 990, Part III, Line 4b:

SEMINARS AND WORKSHOPS - TO INFORM AND PREPARE SCHOOL BOARDS AND EDUCATORS ABOUT NEW PRACTICES, PROCEDURES, AND GOVERNANCE.

Form 990, Part III, Line 4c:

CONVENTION - THIS IS ONE OF THE LARGEST EDUCATION MEETINGS IN TENNESSEE, ATTRACTING NATIONAL AND STATE EDUCATION LEADERS AS SPEAKERS AND CLINIC PARTICIPANTS TO INFORM BOARD MEMBERS OF THE LATEST EDUCATIONAL TRENDS AND INNOVATIONS.

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization
TENNESSEE SCHOOL BOARDS ASSOCIATION

Employer identification number
62-6009967

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170 (b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 10 above (see instructions))	**(iv)** Is the organization listed in your governing document?		**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
			Yes	**No**		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")	821,851	953,567	643,717	917,449	909,080	4,245,664
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3	821,851	953,567	643,717	917,449	909,080	4,245,664
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						4,245,664

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	821,851	953,567	643,717	917,449	909,080	4,245,664
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	48,664	126,736	89,531	130,404	235,262	630,597
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						
11 **Total support.** Add lines 7 through 10						4,876,261

12 Gross receipts from related activities, etc. (see instructions) . . . . . 12 | 3,745,419

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) . . . 14 | 87.070 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . 15 | 89.740 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☑

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509 (a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		

Part IV **Supporting Organizations** (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

- **a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- **b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- **c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	**3b**		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in* ***Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in **Part VI***)	**5**	
6 Other distributions (*describe in **Part VI***). See instructions	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in **Part VI***). See instructions	**8**	
9 Distributable amount for 2024 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required-- *explain in **Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024:			
a From 2019.			
b From 2020.			
c From 2021.			
d From 2022.			
e From 2023.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in **Part VI***. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in **Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020.			
b Excess from 2021.			
c Excess from 2022.			
d Excess from 2023.			
e Excess from 2024.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
TENNESSEE SCHOOL BOARDS ASSOCIATION	62-6009967

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1					
2					
3					
4					
5					
6					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	144,029	
c	Total lobbying expenditures (add lines 1a and 1b)	144,029	
d	Other exempt purpose expenditures	3,066,256	
e	Total exempt purpose expenditures (add lines 1c and 1d)	3,210,285	
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	310,514	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	77,629	
h	Subtract line 1g from line 1a. If zero or less, enter -0-.	0	
i	Subtract line 1f from line 1c. If zero or less, enter -0-.	0	
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	☐ **Yes**	☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a	Lobbying nontaxable amount	274,515	305,783	272,751	310,514	1,163,563
b	Lobbying ceiling amount (150% of line 2a, column(e))					1,745,345
c	Total lobbying expenditures	95,612	119,133	131,665	144,029	490,439
d	Grassroots nontaxable amount	68,629	76,446	68,188	77,629	290,892
e	Grassroots ceiling amount (150% of line 2d, column (e))					436,338
f	Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

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SCHEDULE D (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
TENNESSEE SCHOOL BOARDS ASSOCIATION

Employer identification number
62-6009967

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?. . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

			Amount
c	Beginning balance . . .	1c	
d	Additions during the year . . .	1d	
e	Distributions during the year . . .	1e	
f	Ending balance . . .	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three years back	**(e)** Four years back
1a Beginning of year balance					
b Contributions . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . .					
e Other expenditures for facilities and programs . . .					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ ....
b Permanent endowment ▶ ....
c Term endowment ▶ ....

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations . . .	3a(i)		
(ii) Related organizations . . .	3a(ii)		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . .	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land		195,500		195,500
b Buildings		1,487,656	642,333	845,323
c Leasehold improvements		374,566	61,117	313,449
d Equipment		1,002,058	790,167	211,891
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				1,566,163

Part VII Investments - Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) MUTUAL FUNDS	4,006,684	F
(B) STRUCTURED INVESTMENTS	194,470	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	4,201,154	

Part VIII Investments - Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	3,263,262
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	116,875		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	116,875
3	Subtract line **2e** from line **1**			3	3,146,387
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	64,077		
c	Add lines **4a** and **4b**			4c	64,077
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	3,210,464

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	2,790,291
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	2,790,291
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	419,994		
c	Add lines **4a** and **4b**			4c	419,994
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	3,210,285

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Additional Data

Software ID:
Software Version:
EIN: 62-6009967
Name: TENNESSEE SCHOOL BOARDS ASSOCIATION

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	ACCRUAL TO CASH ADJUSTMENT 64,077.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	ACCRUAL TO CASH ADJUSTMENT 379,741. ROUNDING -3. ACCRUAL TO CASH ADJUSTMENT 40,256.

Schedule J
(Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
TENNESSEE SCHOOL BOARDS ASSOCIATION

Employer identification number
62-6009967

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☑ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment? . . .	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . .	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? . . .	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization? . . .	**5a**		No
b	Any related organization? . . .	**5b**		No
	If "Yes," on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization? . . .	**6a**		No
b	Any related organization? . . .	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . .	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . .	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . .	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DR TAMMY GRISSOM EXECUTIVE DIRECTOR	(i)	390,405	0	90,832	0	15,849	497,086	0
	(ii)	0	0	0	0	0	0	0
2 BEN TORRES ASSISTANT EXECUTIVE DIRECT	(i)	211,062	0	49,180	0	28,066	288,308	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 3	THE TSBA EXECUTIVE COMMITTEE EVALUATES THE EXECUTIVE DIRECTOR ANNUALLY. AT THE CONCLUSION OF EACH ANNUAL EVALUATION, THE EXECUTIVE COMMITTEE REVIEWS THE ANNUAL SALARY OF THE EXECUTIVE DIRECTOR AND INCREASES THE SALARY BY NO LESS THAN THREE PERCENT OF THE THEN EXISTING ANNUAL SALARY AMOUNT IF THE EXECUTIVE COMMITTEE FINDS THAT THE EXECUTIVE DIRECTOR HAS MET OR EXCEEDED THE EXPECTATIONS AS SET FORTH IN THE EVALUATION INSTRUMENT. ADDITIONALLY, UPON THAT FINDING, THE EXECUTIVE COMMITTEE SHALL EXTEND THE CONTRACT BY ONE YEAR. THE EXECUTIVE COMMITTEE REPORTS BACK TO THE TSBA BOARD OF DIRECTORS THE RESULTS OF THE EXECUTIVE DIRECTOR'S EVALUATION. THE EXECUTIVE COMMITTEE REVIEWS THE ASAE ASSOCIATION COMPENSATION AND BENEFITS STUDY EACH YEAR TO ENSURE THAT THE TSBA EXECUTIVE DIRECTOR'S SALARY IS IN LINE WITH OTHER STATE ASSOCIATION EXECUTIVE DIRECTORS' SALARIES.

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SCHEDULE O
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
TENNESSEE SCHOOL BOARDS ASSOCIATION

Employer identification number
62-6009967

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION MEMBERS ARE TENNESSEE LOCAL BOARDS OF EDUCATION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE MEMBERS OF THE TENNESSEE SCHOOL BOARDS ELECT THE BOARD OFFICERS AND DISTRICT DIRECTORS. THE BOARD APPOINTS THE FOUR AT-LARGE MEMBERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE 990 IS SENT TO THE ENTIRE BOARD OF DIRECTORS UPON RECEIPT. THEY ARE ASKED TO REVIEW AND REPORT BACK WITH ANY QUESTIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	AT QUARTERLY MEETINGS, INDIVIDUAL BOARD MEMBERS NOTIFY THE ENTIRE BOARD IF THERE IS CONFLICT OF INTEREST WITH ANY ITEM ON THE AGENDA.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	ROUNDING -3.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C:	THERE HAS BEEN NO CHANGE TO THE AUDIT OVERSIGHT PROCESS OR THE PROCESS FOR SELECTING AN INDEPENDENT ACCOUNTANT.

Exhibit 4

POLICY SECTIONS

I. Purpose

T.C.A § 49-2-202(a)(6) requires the State Board of Education (State Board) to establish the minimum requirements for the annual training of local school board members. State Board rule 0520-01-01-.11 sets the process for approval of the training courses and requires the State Board to convene an advisory committee to evaluate and recommend course proposals for approval. Training course approvals are valid for three (3) years, unless otherwise noted in this policy.

This policy lists the training courses recommended by the State Board's advisory committee and approved by the State Board. The approved courses are available for use by local school board members to meet the training requirements set forth in state law and State Board rule.

II. Approved Local School Board Member Training Courses

The following training courses are approved by the State Board for new and experienced local school board members.

New board members shall complete a minimum of twenty-one (21) credit hours of training courses with fourteen (14) credit hours from Table 1 and the remaining seven (7) credit hours from Table 2. Experienced board members shall complete a minimum of seven (7) credit hours of training courses from Table 2.

Training courses with an expired approval period and that are no longer approved for credit are included in Table 3.

Table 1. Trainings Approved for New Board Members

Course	Training Entity	Length of Course	Approval Period
New Member Orientation	Tennessee School Boards Association	14.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Tennessee New School Board Member Training Orientation	Leadership Institute	14.0 hours	July 2025 – June 2028

Table 2. Trainings Approved for New and Experienced Board Members

Course	Training Entity	Length of Course	Approval Period
Stronger Together Board Retreat	Clarksville-Montgomery County School System	7.0 hours	July 2024 – June 2027
Creating a Culture of Readiness: A Firsthand Account of a School Tragedy	Safety in Schools	2.0 hours	July 2023 – June 2026
Awareness and Response to Active Shooter Threats	Safety in Schools	3.0 hours	July 2023 – June 2026
Bleeding Control	Safety in Schools	1.0 hour	July 2023 – June 2026
A Conversation About Mental Health	Safety in Schools	2.0 hours	July 2023 – June 2026
New Roles and Culture Shifts in Education	Safety in Schools	0.5 hours	July 2023 – June 2026
Preparedness for the Preventable: Workers' Compensation	Safety in Schools	1.0 hour	July 2023 – June 2026
C+ontinuous Improvement: Leveraging Instruction, Funding, and Supports to Improve Student Outcomes	Sevier County School System	7.0 hours	July 2023 – June 2026
A Deep Dive into Boardsmanship	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Advocating the Board's Vision	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Basics of Boardsmanship	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Board Chairman Seminar	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028

Course	Training Entity	Length of Course	Approval Period
Board Policy and Operations	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Board / Superintendent Relations	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Charter Schools in Tennessee: Essential Knowledge for Board Members	Tennessee School Boards Association	1.0 hour	July 2025 – June 2028
Ethics: The Cornerstone of Effective Governance	Tennessee School Boards Association	2.0 hours	July 2025 – June 2028
Individuals with Disabilities Education Act	Tennessee School Boards Association	1.0 hour	July 2023 – June 2026
Leadership Conference	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Legal Issues Impacting School Boards	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Legislative and Legal Institute	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Parliamentary Procedure	Tennessee School Boards Association	2.0 hours	July 2023 – June 2026
School Boards and the Law	Tennessee School Boards Association	2.0 hours	July 2023 – June 2026
School Law	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028

Course	Training Entity	Length of Course	Approval Period
Strategic Planning: A Joint Venture	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Summer Law Institute	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Teaming and the School Board	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
The Board's Role in School Finance	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025; Reapproved July 2025 – June 2028
Understanding Section 504 of the Rehabilitation Act and Americans with Disabilities Act	Tennessee School Boards Association	2.0 hours	July 2023 – June 2026
Understanding Tennessee's K-12 Funding Formula	Tennessee School Boards Association	1.0 hour	July 2025 – June 2028

Table 3. Expired Training Courses

Course	Training Entity	Length of Course	Approval Period
Effective Board Communication – Exchanging Viewpoints and Resolving Conflicts	Jackson Shields Yeiser Holt Own & Bryant Firm	3.0 hours	July 2022 – June 2025
Helping Board Members Connect to Today's Labor Market	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025
Innovative Schools Workshop	Tennessee School Boards Association	7.0 hours	July 2022 – June 2025

Course	Training Entity	Length of Course	Approval Period
Building Unity Principles and Skills Through Curriculum Transparency: Learning to Comply with the New "Prohibited Concepts in Curriculum" Law	Unity Training Solutions	7.0 hours	July 2022 – June 2025
Funding Sources to Include TISA Calculation Methods	Wayne County Board of Education	3.5 hours	July 2023 – June 2024

Exhibit 5

E-FILED
4/24/2026 10:02 AM
CLERK & MASTER
DAVIDSON CO. CHANCERY CT.

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE AT NASHVILLE

TENNESSEE SCHOOL BOARDS ASSOCIATION,	)	
Plaintiff,	)	
	)	**No.:**
v.	)	
PETER MAHER,	)	
Defendant.	)	

COMPLAINT FOR DECLARATORY JUDGMENT

COMES NOW the Plaintiff, the Tennessee School Boards Association (the "TSBA"), by and through undersigned counsel, and for its Complaint for Declaratory Judgment against Defendant Peter Maher ("Defendant") states as follows:

INTRODUCTION

1. This action arises under the Tennessee Public Records Act, Tenn Code Ann. § 10-7-501, *et seq*. ("TPRA"). The TSBA seeks a declaratory judgment pursuant to the Tennessee Declaratory Judgment Act, Tenn. Code Ann. § 29-14-101 *et seq.*, that, due to significant, fundamental, and material factual developments, it is no longer subject to the TPRA and is not required to disclose the records requested by Defendant.

2. On April 15, 2026, Defendant submitted a public records request to the TSBA seeking records relating to:

a) Records identifying all TSBA members, including member school districts, boards of education, or other governmental entities;

b) Records related to TSBA membership dues;

c) Records related to legal services provided to the TSBA by any law firm; and

d) Records related to annual lobbying activity.

3. On April 16, 2026, Defendant issued another public records request to the TSBA seeking records related to:

a) Records associated with written public comments regarding any legal analysis, policy decisions, or rationale for not including certain information in the TSBA's Open Meetings Guide;

b) Records reflecting the TSBA's consideration of remote or hybrid access to school board meetings and any legal or policy bases for limiting school board meetings to in-person attendance under the TSBA's Open Meetings Guide;

c) Records reflecting any discussions or analyses made by the TSBA regarding how in-person only public meetings affect parents; and

d) Records related to the TSBA's consideration of school boards using private social media platforms.

4. In a prior action styled *Karrie Marren v. Tennessee School Boards Association*, Case No. 19-1512-I, Davidson County Chancery Court, Chancellor Patricia Head Moskal issued a Memorandum and Order that deemed the TSBA as the functional equivalent of a governmental agency (the "2020 Order"), making the TSBA subject to the TPRA's provisions.

5. Since that 2020 Order, significant, fundamental, and material factual developments have altered the TSBA's obligations under the TPRA. Accordingly, the TSBA seeks a declaration confirming that it is no longer subject to the TPRA.

PARTIES

6. Defendant Peter Maher is a citizen of the State of Tennessee and resident of Haywood County.

7. Plaintiff Tennessee School Boards Association is a private entity that holds a not-for-profit charter issued by the Tennessee Secretary of State under the provisions of T.C.A. § 48-51-101 *et seq.* and has been granted not-for-profit status under the provisions of 26 U.S.C. § 501(c).

8. The Tennessee School Boards Association is located at 525 Brick Church Park Drive, Nashville, TN 37207.

VENUE AND JURISDICTION

9. This Court has subject matter jurisdiction over this matter under Tenn. Code Ann. § 29-14-102.

10. Venue is proper in this Court pursuant to Tenn. Code Ann. § 20-4-101(a), as the events giving rise to this action occurred in Davidson County.

11. This Court has authority to enter a declaratory judgment under Tenn. Code Ann. §§ 29-14-102 and 29-14-103.

FACTS

The 2020 Order:

12. On July 6, 2020, Chancellor Patricia Head Moskal issued an order that held the TSBA was the "functional equivalent" of a governmental educational agency and that the records in the possession of the TSBA, including its training materials, communications regarding legislative agendas, and its position statements on state education law and funding, were public records subject to the provisions of the TPRA. (Attached as **Exhibit 1**) (2020 Order, p. 18).

13. In reaching this conclusion, the Court relied primarily on (1) the level of government funding of the TSBA, (2) the extent of government involvement with the TSBA, and (3) the TSBA's performance of a governmental or public function. (2020 Order, pp. 9-16).

14. Specifically, the 2020 Order placed emphasis on the following facts, which were stipulated at the time:

a) The TSBA's Contract with the State: At the time of the 2020 Order, pursuant to the prior version of Tenn. Comp. R. & Regs. 0520-01-02-.11, the TSBA had an exclusive contract with the State Department of Education to provide training to school board members through the School Board Academy. The TSBA was the exclusive provider of this training and received reimbursement for providing this training. Tenn. Comp. R. & Regs. 0520-01-02-.11(3).

b) Public Funding: In 2018, 90.25% of the TSBA's funding came from "public support." (2020 Order, p. 3, ¶ 13).

c) Government Involvement: The TSBA possessed legislative recognition and designation as the "organization and representative agency of the members of school boards of this state." Tenn. Code Ann. § 49-2-2001. At the time of the 2020 Order, the TSBA also contracted with the state to provide all training modules for the School Board Academy, which is administered by the State Department of Education and approved by the State Board of Education. (2020 Order, p. 4, ¶ 19). Additionally, current and former TSBA employees continue to accrue and/or receive retirement benefits through the local government category within the Tennessee Consolidated Retirement System ("TCRS"). (2020 Order, p. 5, ¶ 40).

15. Based on these factors, the Court determined that the TSBA functioned as a governmental educational entity and was therefore subject to the TPRA.

16. Since the 2020 Order, the landscape surrounding the TSBA's operations has changed significantly, fundamentally, and materially, meriting reconsideration of the 2020 Order.

Termination of State Contract:

17. **The TSBA no longer has any contract with the State of Tennessee**—the exclusive agreement with the School Board Academy expired in June of 2023 and was not renewed. As a result:

a) The TSBA no longer receives any reimbursement from the State for school board training.

b) The TSBA is no longer the sole provider of training—any entity may now submit courses for approval by the State Board of Education.

c) In addition, Tenn. Comp. R. & Regs. 0520-01-02-.11 was amended, effective March 2, 2022, and training course approval is now determined by an independent committee appointed solely by the State Board of Education, with no involvement from TSBA. *See*, Tenn. Comp. R. & Regs. 0520-01-02-.11 (effective March 2, 2022).

18. With the elimination of TSBA's state contract, its role is now voluntary and purely market-driven, eliminating any claim that it performs a governmental function.

19. With the March 2, 2022, amendments to Tenn. Comp. R. & Regs. 0520-01-02-.11, TSBA no longer has any obligation or authority to develop, conduct, or provide training modules to the State Department of Education, further eliminating any claim that it performs a governmental function.

Misinterpretation of Funding Structure:

20. While the TSBA still receives approximately 90% of its funding from public entities, the TSBA respectfully submits that the nature of this funding was misinterpreted in the 2020 Order.

21. The TSBA's public funds do not come from state grants and donations, but rather from membership service fees paid by school boards.

22. In fact, the TSBA's 2024 audit shows that the TSBA did not receive any state grant money in 2024.[1]

23. All revenue is derived from membership fees and contract services, not state grants, meaning school boards pay for the TSBA's services just as they would with any private entity.

24. The 2020 Order only assessed the TSBA's Form 990, which aggregates public contributions without distinguishing between state grants and membership fees.

25. A closer look at the TSBA's budget demonstrates that it operates as a private membership organization, not a public agency.

Significant Decrease in Government Involvement:

26. Many of the stipulated facts found in the 2020 Order regarding state oversight, particularly stipulated fact numbers 18 and 20-30, no longer apply as the TSBA is no longer mentioned in Tenn. Comp. R. & Regs. 0520-01-02-.11 (effective March 2, 2022), which governs school board training. (2020 Order, p. 4, ¶¶ 20-30).

27. As a result of the termination of the TSBA's contract with the State, stipulated fact numbers 19 and 32-36 also no longer apply. (2020 Order, pp. 4-45, ¶¶ 19, 32-36).

[1] The TSBA's 2025 audit has not been completed as of this filing, but it will likewise show that the TSBA did not receive any state grant money in 2025.

28. Although the TSBA provides model ethical standards, school districts are under no obligation to adopt them, and there is no penalty for refusing to do so.

29. While the TSBA remains a participant in TCRS, mere participation does not render it a governmental entity, as other private entities participate in the TCRS.

REQUEST FOR DECLARATORY RELIEF

30. The TSBA incorporates by reference the allegations set forth in Paragraph Nos. 1-29 as if fully stated herein.

31. An actual, justiciable controversy exists between the parties regarding whether the TSBA remains subject to the disclosure requirements of the Tennessee Public Records Act, Tenn Code Ann. § 10-7-501, *et seq*. ("TPRA")

32. Given the substantial, fundamental, and material changes in the TSBA's operations since the issuance of the 2020 Order, including the termination of TSBA's exclusive contract with the State, the amendments to Tenn. Comp. R. & Regs. 0520-01-02-.11, and the complete lack of state grants/donations in its funding model, the TSBA respectfully submits that is no longer the functional equivalent of a governmental entity and is not subject to the disclosure requirements of the TPRA.

33. Accordingly, pursuant to the Tennessee Declaratory Judgment Act, Tenn. Code Ann. § 29-14-101 *et seq.*, the TSBA seeks a declaration from this Court that it is not subject to the TPRA and is not required to disclose the records at issue.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff TSBA respectfully requests that this Court enter an order:

34. Declaring that the TSBA is not the functional equivalent of a governmental entity and is not subject to the Tennessee Public Records Act;

35. Declaring that the TSBA is not required to disclose the records requested by Defendant;

36. Awarding the TSBA such further relief as the Court deems just and proper.

Dated this 24th day of April, 2026.

Respectfully submitted,

LEWIS THOMASON, P.C.

By: */s/ Brad W. Craig*

Brad W. Craig (BPR # 031082)
Henry O. Cashen (BPR # 041227)
1201 Demonbreun Street, Suite 1000
Nashville, TN 37203
bcraig@lewisthomason.com
hcashen@lewisthomason.com
(615) 259-1366

Attorneys for Plaintiff,
The Tennessee School Boards Association

Exhibit 6

Date: 7/21/26

Re: Public Record Request

Dear Tennessee School Board Association:

Pursuant to the Tennessee Public Records Act, I am writing to request information related to the Tennessee School Boards Association ("TSBA") involvement with and guidance regarding important education laws and policies in Tennessee.

Specifically, I request copies of records created, maintained, or distributed by the TSBA or TSBA members or employees from January 1, 2024, to the date of this request concerning legislative consideration, implementation, or interpretation of the following statutes and any regulations implementing those statutes. This request specifically seeks TSBA agendas, minutes of TSBA meetings, written training materials, model board policies, implementation guidance or memoranda distributed to member districts, legislative updates, and communications to and from any member of the TSBA Board of Directors and any other person concerning:

1. The Tennessee Education Freedom Scholarship Act. *See* Tenn. Code Ann. § 49-6-3501 et seq.
2. The Tennessee Public Records Act and TSBA's mandate to development a program for school board members on the open meeting laws and compliance. *See* Tenn. Code Ann. § 8-44-111.

Please respond to this email so that I may know that you've received it.

Pursuant to Tenn. Code Ann. § 10-7-503, please respond within seven (7) business days by either producing the requested records, providing a date on which the records will be available, or identifying the legal basis for withholding any requested records.

Beacon Center of Tennessee
ATTN: Ben Stormes
54 Music Square East, Suite 125
Nashville, Tennessee 37203

The Beacon Center of Tennessee is a nonprofit public-interest organization. In the interest of government transparency, I respectfully request that any copying or production fees be waived. If you anticipate that any fees will exceed $25.00, please notify me before incurring those costs.

Thank you for your time, assistance, and commitment to an open, transparent government.

Sincerely,
Ben Stormes
Attorney Beacon Center of Tennessee

Exhibit 7

TENNESSEE SCHOOL BOARDS ASSOCIATION

July 30, 2026

Ben Stormes
Attorney, Beacon Center of Tennessee
54 Music Square East, Suite 125
Nashville, Tennessee 37203

RE: Public Records Request

Mr. Stormes,

Although TSBA does not believe that it is the functional equivalent of a governmental entity for the purposes of the Tennessee Public Records Act, our office is taking the following actions in response to your records request received on July 21, 2026, regarding Tenn. Code Ann. § 49-6-3501 et seq. and Tenn. Code Ann. § 8-44-111, specifically any training for school board members on the Open Meetings laws and compliance, and the regulations implementing those statutes:

1. Copies of records created, maintained, or distributed by the TSBA or TSBA members or employees will be provided in part and denied in part based on the following:

    a. Copies of records responsive to your request that were created, maintained, or distributed by TSBA and its employees will be provided as outlined below.

    b. Copies of records responsive to your request that were created, maintained, or distributed by TSBA members and their employees will be denied because no records exist. TSBA is not a regulatory agency and does not create, maintain, or distribute records for TSBA members.

2. Copies of TSBA agendas responsive to your request will be provided in accordance with the timeline below.

3. Copies of minutes of TSBA meetings responsive to your request is denied because no records exist.

4. Copies of written training materials responsive to your request will be provided in accordance with the timeline below. Please note, some of the training materials that will be provided are subject to federal copyright protection and TSBA has registered such materials. I will provide information on which training materials have a copyright when the records are provided.

5. Copies of model board policies responsive to your request will be provided in accordance with the timeline below. Please note, TSBA model board policies that will be provided are subject to federal copyright protection and TSBA has registered such materials.

6. Copies of implementation guidance or memoranda distributed to member districts responsive to your request will be provided in accordance with the timeline below.

7. Copies of legislative updates responsive to your request will be provided in accordance with the timeline below.

8. Copies of communications to and from any member of the TSBA Board of Directors and any other person will be provided in part in accordance with the timeline below and also denied in part. TSBA does not maintain email accounts for the TSBA Board of Directors. Emails in the possession of TSBA will be provided. Emails to any other person from the Board of Directors that TSBA does not possess will be denied because no records exist.

We will update this response if any documents are later identified as confidential and withheld along with the specific legal reference that justifies the withholding of said documents.

It is not practicable for the records you requested to be made promptly available due to the availability of staff members and the time needed to retrieve, review, copy, and, if necessary, redact the requested records. The time reasonably necessary to produce the records above once payment is received is approximately three (3) weeks. This time could increase if more documents are identified, or personnel are not readily available.

TSBA will utilize the Comptroller of the Treasury, Office of Open Records Counsel Schedule of Reasonable Charges. Pursuant to the schedule, TSBA requires payment for copies before producing the records. Below is the estimate of cost for production of the copies, which may increase if more documents are identified.

Per page cost of $0.15: We have initially identified approximately eight hundred and fifty-two (852) pages in the requested documents that will need to be copied at an estimated cost of $127.80. This is an estimated cost, and the final cost may increase if more documents are identified.

Labor Charges: TSBA will use current staff members to produce the records requested. All labor charges have been estimated based on the Comptroller of the Treasury, Office of Open Records Counsel Schedule of Reasonable Charges. Labor charges for staff members will be based on the employee fulfilling the request and the employee's base salary. We estimate that four (4) hours are needed to complete the request at an estimated labor cost of $87.50. The estimated labor cost is $262.50. Please note the estimated labor costs exclude the first hour of labor.

Based on the number of records requested and the time needed to produce the records, the following amount is required to be paid by check to TSBA in order to produce the records: $390.30. This amount must be paid in advance. TSBA will keep a record of the time spent and number of pages copied, along with any refund of costs if warranted, or an additional invoice if actual costs exceed estimates. We will provide you with a copy of the records once the request is completed.

RE: Request for Records

I have included a copy of the Comptroller of the Treasury, Office of Open Records Counsel Schedule of Reasonable Charges and Best Practices and Guidelines. If you have any additional questions, please contact me at 615-815-3902 or btorres@tsba.net.

Sincerely,

Ben Torres
Assistant Executive Director and General Counsel
Tennessee School Boards Association
Direct Dial Number: (615) 815-3902
Email: btorres@tsba.net