

**In accordance with Executive Order No. 71, some Board members will attend the meeting
by electronic means.**

**WASHINGTON COUNTY
BOARD OF EDUCATION**

January 14, 2021

5:30 PM

Central Office

- I. CALL TO ORDER**
- II. CONSIDERATION OF CONSENT AGENDA**
 - A. Approval of Minutes - Regular Meeting - December 10, 2020 Called Meeting - January 4, 2021 Workshop - January 4, 2021**
 - B. Personnel**
 - C. Finance**
 - General Fund Financial**
 - Federal Fund Financial**
 - Dietary Fund Overview**
 - Budget Amendment #1**
- III. CONSIDERATION OF MEETING AGENDA**
- IV. DIRECTOR'S REPORT**
 - A. Graduation Date**
 - B. PECCA**
 - C. Charter Schools Review Team appointments**
 - D. Mentors Matter Program**
 - E. School system savings' report**
 - F. Other**
- V. REQUESTS TO ADDRESS THE BOARD**
 - A. Neil Cox**
 - B. Abbi Wilson**
- VI. AUDIT REPORT**
- VII. FIVE-YEAR PLAN**
- VIII. ACTION ITEMS**
 - A. Determine funding source for demolition of old Boones Creek Middle**
 - B. Release bids for demolition of old Boones Creek Middle**
 - C. Cut power and water to old Boones Creek Middle**
 - D. Allow BLS Thompson & Litton to draw bid specifications for ionization units**
 - E. Determine funding source for bleacher replacements (Gray Elementary, Daniel Boone High, David Crockett High)**

- F. **Gray Elementary Bleacher Replacement**
- G. **Daniel Boone High Bleacher Replacement**
- H. **David Crockett High Bleacher Replacement**
- I. **Declare items in the portable building at Sulphur Springs Elementary as surplus with exception of student desks**
- J. **Abide by TSSAA guidelines for all athletic events at Washington County Schools**

- K. **Funding assistance for athletic departments (game expenses)**
- L. **Transfer of funds from dietary to general account for payment of David Crockett High dishwasher**
- M. **Policy:**
 - 1.901 Charter School Applications (2nd reading)**
 - 4.400 Textbooks, Instructional Materials & Take-Home Instructional Technology (2nd reading)**
 - 4.500 Instructional Materials (Delete upon approval of 4.400)**
 - 6.709 Student Fees and Fines (2nd reading)**
 - 5.6101 Supplemental Pay Schedule (waive 1st and pass on 2nd reading)**
- N. **2021 - 2022 SCHOOL YEAR CALENDAR**
- IX. **NEW BUSINESS**
 - A. **WCEA**
- X. **ADJOURNMENT**

The Washington County Department of Education met for a called meeting on January 4, 2021 at 4:00 PM in the Central Office. Attendance is as follows: **Present:** Annette Buchanan, Jason Day, Mary Beth Dellinger, Keith Ervin, Chad Fleenor, David Hammond, Mike Masters, Mitch Meredith, Whitney Riddle. Members attending electronically were Annette Buchanan, Mary Beth Dellinger, David Hammond, and Mitch Meredith.

Before called the meeting to order, Mr. Day took attendance.

Following a moment of silence, Mr. Masters led the pledge to the flag.

Mike Masters moved that in accordance of Executive Order #71, to permit board members to continue electronic meetings through February 27, 2021. Whitney Riddle seconded the motion which carried on roll call vote:

Annette Buchanan: yes, Jason Day: yes, Mary Beth Dellinger: yes, Keith Ervin: yes, Chad Fleenor: yes, David Hammond: yes, Mike Masters: yes, Mitch Meredith: yes, Whitney Riddle: yes

Mr. Day read recommendations from DOS and Curriculum Supervisors:

1. The School Board will monitor county and school system quarantine and infection rates between 1.4.21 and 1.14.21. This data will be provided daily by the Superintendent.
2. If the quarantine & infection rates decline appreciably over that time, the School Board will entertain an action allowing students in PK-4 to return to school on a 50% staggered schedule on January 1.19.21
3. The School Board will continue to monitor county and school system quarantine and infection rates until their workshop the week prior to the 2.4.21 School Board meeting. This workshop will likely be held on either 1.26.21 or 1.28.21.
4. If the quarantine & infection rates are in an acceptable range, the School Board will entertain an action allowing all students PK-12 to return to school on a 50% staggered schedule on 2.8.21

Chad Fleenor move to stay virtual until February 8 and reconvene on February 1 to determine school operating status. Annette Buchanan seconded the motion which carried on roll call vote:

Keith Ervin: no, Mike Masters: no, Whitney Riddle: no, Annette Buchanan: yes, Jason Day: yes, Mary Beth Dellinger: yes, Chad Fleenor: yes, David Hammond: yes, Mitch Meredith: yes

The meeting was adjourned.

The Washington County Department of Education met in regular session on December 10, 2020 at 5:00 PM in the Central Office.

Chairman Day called the meeting to order.

After a moment of silence, Mr. Masters led the pledge.

Mr. Masters moved for approval of the consent agenda. Mr. Fleenor seconded the motion.

The motion carried on roll call vote.

Mr. Hammond made a motion for approval of the meeting agenda. Mr. Fleenor seconded the motion.

Mr. Masters made a motion to remove item “CTE position for Criminal Justice” from the agenda. Ms. Dellinger seconded the motion.

Mr. Fleenor shared he had obtained more information regarding the criminal justice item.

The motion failed on roll call vote.

Mr. Masters moved to approve the meeting agenda. Mr. Riddle seconded the motion.

The motion carried on roll call vote.

Dr. Flanary recognized Natalie McBride as student board member. He asked her how things were going at David Crockett High under the current virtual learning status. Ms. McBride said things are different.

Dr. Flanary recognized David Crockett High Teacher, Dr. Mary Beth Hopkins, as the Tennessee High School Science Teacher of the Year.

Three elementary principals (Shannon Gray, Mark Merriman, J.W. McKinney) presented on an effective in-person scenario after January 4th.

Mrs. Shannon Gray: Looking at Gray School's data, sixth through eighth grades have more failing grades than other grade bands. She also stated that parents feel that motivation and academic help are an issue from home. Student participation is also a concern.

Mr. Mark Merriman: I went with a different approach than Mrs. Gray. We all have a different perspective based on our school communities. I am having attendance issues with Pre-K through second grade. Foundational skills and phonemics are very difficult to teach through a monitor. My teachers are doing a fantastic job, but I see a struggle and disconnect with students at the foundational level. From a technology standpoint, it is difficult for Pre-K and K to manipulate Chromebooks in an effective way. In talking with teachers in PLCs, they acknowledged that the struggle is in teaching the lowest grade levels foundational skills. I have all but two families connected to wifi in my building. It has become an attendance issue rather than a connectivity

issue. Finally, based on what I am seeing, I do not believe it is safe for anyone to be in the building. One-fifth of my students are coming in for at-risk cohorts. Most of these meet in large spaces, two shifts a day, and get free breakfast, lunch, and snack.

Mr. J. W. McKinney: K-3 would be best for us. Right now, based on the case numbers, they are too high. Once we are able to return, K-3 is where I would like to see students come more often. I would like the board to give the principals the ability to expand at-risk and flexibility with teachers. For at-risk, I would like to bring in students per grade.

Dr. Flanary asked, "What attendance protocol would you recommend?"

Mrs. Gray: We are doing well with full virtual. With the numbers (63 faculty and staff - 41 affected thus far one time), I could not bring back a huge group. I would say full virtual. Twenty-five percent per day is the only way for full social distancing at Gray School, but this is difficult for teachers to manage. I do not feel safe at 25% at this time.

Mr. Merriman: I am in agreement with Mrs. Gray. All three of my athletic teams are in quarantine, removing four or five of my teachers. Also, 65% of my faculty have been pulled out for quarantine. I am not at a point where I can functionally run the building without putting classes together, having instructional assistants, or administrators fill in for teachers. I also invite any board member to view my classes.

Mr. McKinney: I agree with Mrs. Gray and Mr. Merriman. I feel comfortable with five students in my classroom.

Dr. Flanary opened for questions from the Board members.

Mr. Hammond asked if more flexibility for at-risk groups would be possible.

Dr. Flanary said Dr. Keys and Ms. Hayes could work that out.

Mr. Hammond moved for the supervisors to work with principals and teachers to bring more at-risk students in the buildings for in person instruction. Mr. Fleenor seconded the motion.

The motion carried on roll call vote.

Mrs. Dellinger asked explanation on the disadvantages of a hybrid schedule.

Mr. McKinney: At 100%, no way to social distance in classrooms; just not possible with high numbers in classrooms (200 students 11 classrooms). With hybrid, running between screen and students. At 50%, we could not socially distance. With 25% it is double work on the teachers.

Ms. Gray: Virtual gives us five days a week. Hybrid makes us feel like we are losing a full day of instruction. We need five days of consistent education. It is easier on the teachers. For at-risk, we do have students coming in to talk to counselors. We are working as a team to take care of the whole child.

Ms. Buchanan expressed the need for a plan that shows parents, kids, community where we are taking this. We are working from month to month and sometimes week to week. We need a plan that says when we will go back in the school, maybe from principals when they are comfortable going back in. I know of other school systems bringing students back in. Some are hybrid 50% focusing on students in front of them, recording lessons for those at home, and having office hours for those at home. I think we have overlooked some things by thinking that they need to be with the teacher constantly in front of a screen. We are not talking about how we get them back in school.

Mr. Fleenor shared he had been in every school with Google Meets. I am blown away: virtual labs, Get More Math, small groups; from K-12 doing amazing things if they come to the meet. The teachers are giving them all they want - engaged, involved, get back on with more questions. I can see if they are watching recorded lessons. The kids love their teachers. They are still personal. A first year teacher said that she had the best job in the whole world. Hats off to our system and teachers for everything they do.

Ms. Buchanan moved to extend the high school technical support position through the end of the 2020-2021 school year. Mr. Fleenor seconded the motion.

The motion carried by roll call vote.

Dr. Adams presented a list of federal equipment that needs to be considered as surplus.

Mr. Fleenor moved to declare the federal equipment as surplus. Mr. Meredith seconded the motion.

The motion passed on roll call vote.

Dr. Adams presented items from the old Boones Creek Middle School such as desks, chairs, dishwasher, and food warmers to be placed on GovDeals.

Mr. Fleenor made a motion to place the items on GOV Deals. Mr. Riddle seconded the motion.

The motion passed on roll call vote.

Discussion was held on replacement of the bleacher sections in the gyms at Daniel Boone High and David Crockett High.

Mr. Meredith requested quotes to be obtained.

Mr. Fleenor asked to send this back for the January workshop.

Mr. Fleenor made a motion to waive 4.605 Graduation Requirements and 4.700 Grading System on first reading and pass on second and final reading. Mr. Mitch Meredith seconded the motion.

The motion carried on roll call vote.

Dr. Keys and Dr. Adams are nominated to chair the charter school committee.

Mr. Day read the policy concerning individuals addressing the board.

He noted Mr. Neil Cox had requested to address the board in January instead of at the December meeting.

Mrs. Salyer addressed the board. She encouraged in-person instruction and asked the board to consider the impact on students for the next five years.

Mrs. Regina France, teacher from Sulphur Springs School and WCEA president addressed the Board. She shared the following: First, tenure: will it be granted? Next, teachers are showing that they need additional observations on TNCompass this year. What should these teachers do? Lastly, a few years ago, WCEA was removed from the board's agenda. A grievance was filed, and teachers regained their voice on the agenda. Teachers should not have to ask for permission and given a time limit to speak to the board. What message is that sending to students and student board members? Teachers should be considered as major stakeholders. Please consider the value of permitting teachers to have a voice without asking for permission or a time limit at future agendas, and place in memorandum of understanding so that this does not happen again.

Mr. Fleenor moved to allow 2 parents per child, divorced parents get 2 more (total of 4 tickets) at middle school athletic events; administrator can use roster to see who needs to be in the gym, girls play back to back and boys play back to back to limit number in gyms, clear the gyms and clean between games. Mr. Masters seconded the motion.

The motion carried on roll call vote.

For clarity of the motion, Mr. Masters asked if the high school gyms would be cleared between games and cleaned.

Mr. Fleenor answered yes; it was intention of his motion. He continued if the athlete is on the roster for the next game, their parents could stay.

Mr. Fleenor said Leighta Laitinen of the Washington County Sheriff's Department would like to partner with us to implement a Criminal Justice course. He continued to consider the program in the next budget.

Mr. Ervin asked for Dr. Flanary to discuss with the Sheriff to see if he has funds to help take care of a teacher and bring it back to the board at budget time.

CTE Director Crystal Fink shared she had met with Major Sean Judy regarding a course. She shared plans to do interest surveys with upcoming freshmen to gauge interest. She requested direction from the Board on which schools would offer the course and which school year the program would begin.

Mr. Ervin suggested looking at student interest and offering it at one high school fall 2021 and one high school the following fall.

Chairman Day agreed to continue discussion when budget planning for the next year begins.

Ms. Dellinger moved to approve funding for the bleacher replacements at Gray Elementary. Mr. Fleenor seconded the motion.

Mr. Day referred that it was said earlier funding was not possible and the bids were off. He asked if more quotes were going to be received.

Mr. Masters asked Finance Director, Brad Hale, if funding was available.

Mr. Hale answered there are places where a budget amendment could be done, but would need to know a precise amount.

Mr. Riddle said in theory everyone agrees the need for new bleachers, but suggested to wait and get a minimum of three bids with specifications before making a decision.

Mr. Fleenor expressed he would like for the HEW committee to be aware of the bleacher needs and to push back a decision until the January 4th meeting in order to obtain an additional quote.

Dr. Flanary stated that he asked for funds from HEW, and they turned him down.

Mr. Masters moved to amend the motion to obtain three bids for the replacement. Mr. Fleenor seconded the motion.

The amendment passed on roll call vote.

The motion as amended passed on roll call vote.

Mr. Masters made a motion to allow shop teacher Jerry Brewer and masonry teacher Mark Good to calculate an estimate to construct the guard shack at Daniel Boone and David Crockett; whether that is in the spring or fall when they have students. Mr. Riddle seconded the motion.

Mr. Ervin asked about sewer and water costs for the guard shack.

Mr. Day stated that he would help with this project with kids involved at each school. Before we get started, we will determine the specifics and bring it back to the board.

Mr. Meredith moved to table the motion to the next meeting with hopes that there is a better plan and cost estimates where the board can make an informed decision. Mr. Ervin seconded the motion.

The motion passed on roll call vote.

Mr. Masters will ask Mr. Brewer and Mr. Good to present information at the January workshop.

Mr. Riddle made a motion to have the Director of Schools prepare a budget amendment to be presented to the county commission that will move \$500,000 from fund balance to an appropriation line for the purpose of installing ionization units in schools. Mr. Riddle also asked for the Director to present the need to the HEW committee and explore if money is available through the CARES act to fund. Mr. Hammond seconded the motion.

Mr. Fleenor expressed he felt the ionization project is outside of the agreement with ESG.

Mr. Riddle said the Board is not accepting the price and will discuss bids at the January workshop.

Mr. Hammond asked if it was the recommendation from Attorney Bennett to bid the project and if a motion was appropriate to the project moving.

Dr. Flanary said engineering help to write specifications for a bid will be required because it cannot be done in-house.

Russ Nelson of ESG was present and requested to comment.

Mr. Nelson said ESG's proposal is public in board minutes; ESG has found the best product; in fairness, he told the board chair he would do transparent pricing, and convinced ESG is the lowest price. Mr. Nelson said ESG pricing has already been public and is not fair to ESG for the school system to release bidding.

Dr. Flanary recommends that the board make a motion to declare portables as surplus except at Gray Elementary.

Mr. Masters made a motion to declare the portables not in use as surplus. Mr. Fleenor seconded the motion.

Mr. Meredith asked the plans for the items housed in the portable and if additional storage would be required.

Mr. Patrick recommended the items be declared as surplus.

Mr. Fleenor requested a list of the contents at the January workshop.

The motion carried on roll call vote.

Mr Fleenor moved to waive first reading and pass policy 1.800 School Calendar on second reading. Mr. Meredith seconded the motion.

The motion carried on roll call vote.

Mr. Fleenor recommended waiving first reading and pass on second reading 4.400 Textbooks, Instructional Materials, and Take-Home Instructional Technology; and policy 1.901 Charter School Applications. Mr. Meredith seconded the motion. Motion carried.

Dr. Keys said policy 4.500 Instructional Materials would need to be deleted if 4.400 passes on second reading.

Mr. Fleenor made a motion to pass 6.709 Student Fees and Fines on first reading. Mr. Hammond seconded the motion. Motion carried.

Mr. Ervin made a motion to add WCEA back to the agenda.
Mrs. Dellinger seconded.

The motion carried on roll call vote.

The meeting was adjourned.

The Washington County Department of Education met for a workshop on January 4, 2021 at 5:00 PM in the Central Office. Attendance is as follows: **Present:** Annette Buchanan, Jason Day, Mary Beth Dellinger, Keith Ervin, Chad Fleenor, David Hammond, Mike Masters, Mitch Meredith, Whitney Riddle. Those attending electronically were Annette Buchanan, Mary Beth Dellinger, David Hammond, and Mitch Meredith.

Chad Fleenor moved for adoption of the agenda. Mike Masters seconded the motion which carried on roll call vote:

Annette Buchanan: yes, Jason Day: yes, Mary Beth Dellinger: yes, Keith Ervin: yes, Chad Fleenor: yes, David Hammond: yes, Mike Masters: yes, Mitch Meredith: yes, Whitney Riddle: yes

Director's Report:

Dr. Flanary reported that recently professional employees, in accordance with the PECCA, participated in the vote to determine representation at the conferencing table. The Board will be requested to accept the report at the January 14th meeting.

Dr. Flanary said student board member will present graduation date at the January 14th meeting. He continued the recommended date will be May 22nd. He requested the Board only take action on approving the date and to allow administration to complete the planning.

Dr. Flanary made the Board aware the recommendations for tenure will be ready for the January 14th meeting.

Dr. Flanary explained stimulus allocation that will be received and will be used to address learning loss, implementation of ionization units, and ongoing technology needs.

David Crockett High teacher Mark Good and Daniel Boone High teacher Jerry Brewer presented an overview of the proposed construction project for new guard shacks at the high schools; project will involve students constructing. The estimated cost was \$55,000.

In effort to move forward, the guard shacks' project was placed as an action item for the January 14th meeting.

Mr. Masters asked Mr. Hale if funding was available in the current budget. Mr. Hale replied as long as no other, unplanned major expenses occur, it would probably be possible.

It was decided Mr. Hale will report at the meeting the possible funding source.

Mr. Meredith suggested adding the project to next year's budget and prioritize with other items.

Dr. Flanary reported the architect had been given the go ahead to proceed with the study on David Crockett High's stadium.

The Board reviewed the study done on the Daniel Boone High stadium. Mr. Patrick suggested combining the high school projects and address at the same time.

Mr. Patrick reported specifications for demolition of the old Boones Creek Middle would be ready at end of week in order to release for bids middle of the month. He said the estimate to tear down and put back on grade was \$350,000.

Dr. Flanary updated the Board that no offers had been received to purchase the property.

The following regarding Boones Creek Middle were placed as action items on the January 14th agenda:

- Determine funding source
- Release bids for demolition
- Cut off water and power (if the first two actions pass)

Dr. Flanary said on advice of Attorney Bennett the board should obtain professional services to write the bid specifications for the bids of the ionization units and recommended the Board approve for BLS Thompson & Litton to perform the job.

Authorization for BLS Thompson & Litton to write the bid specifications for the ionization units was placed as an action item for the January 14th meeting.

Mr. Patrick provided the quotes received for bleacher replacements for Daniel Boone High, David Crockett High, and Gray Elementary.

To determine the funding source and to move forward with the bleacher replacements for all three schools was placed as an action item for the January 14th meeting.

The Board discussed the items in portable buildings that the Board had previously declared as surplus. Mr. Patrick said the items in the portables with the exception of Sulphur Springs would be moved into the schools. Sulphur Springs' Principal, Cody Patterson, said they could not accommodate the furniture inside the school with the current COVID conditions. The Board discussed keeping the student desks and using them in the new Jonesborough School. As review continued, Mr. Masters received information that Daniel Boone High could use the student desks.

The items excluding the student desks were placed to be declared surplus as an action item for the January 14th meeting.

Dr. Flanary presented the Board's capital project priority list and an addendum to the list created by Mr. Patrick along with his maintenance staff. Mr. Fleenor would like to place the Boones Creek Elementary playground installation and the guard shack projects to the capital projects' list. Dr. Flanary noted buses would need to be added.

The Board decided to schedule a called meeting for review of the capital projects list and was not placed as an action item for the January 14th meeting.

Mr. Ervin asked the changes he read in the paper regarding the new Jonesborough School.

Board representatives on the Design Committee for the new school, Mr. Riddle, Ms. Dellinger, and Mr. Masters, said they reconfigured the plan and removed some of the “insufficient spaces” to create larger classrooms.

Athletic Directors Danny Good and Josh Kite presented a request for the board to consider adding an assistant (instructional assistant) position for the athletic departments, one for each side of the county. Mr. Good offered for himself and Mr. Kite, if permitted, to return to the Board with a detailed job description of what the duties would be of the assistant.

Mr. Hale was asked the salary for an assistant. Mr. Hale estimated \$22,000-\$32,000, depending on benefits the employee would take and fixed cost.

Ms. Buchanan asked if the assistant is something possible for next year's budget. She said this could be something for Dr. Flanary to present with budget requests.

The Board received updates from the Athletic Directors.

Mr. Good said they have hosted 4 winter athletic events in the high schools so far and about \$710.42 in the negative. TSSAA did come along with changes to the attendance guidelines and cut pay for varsity referees. This is causing shortage for officials, many quitting. Middle Schools spring sports are starting up and need guidance on using the fields at the old Boones Creek Middle.

It was agreed the fields could be used until the Board does something with the property.

Mr. Meredith agreed to allow the Athletic Directors to provide a job duties’ description to Finance for an instructional assistant for the athletic departments.

Mr. Kite shared David Crockett’s Prince Kollie keeps receiving awards. Prince along with our other athletes are making our county proud. Tony Davis signed with Murray State. Mr. Kite reported from the 1st game at David Crockett High, came out \$400.00 in the hole. Football helps with account, but getting very difficult.

Mr. Kite said they needed guidelines for attendance policy to athletic events. He said there is nothing addressing guests of media, coaches and officials attending the events.

To follow TSSAA guidelines for athletic events; to include middle school, cheerleaders, dancers, Pioneer Shooters, and Boone Ballerz was added as an action item for the January 14th meeting.

Mr. Meredith asked if the system could lessen the restrictions as set forth from TSSAA. Mr. Kite answered no. He said previously they provided recommendations, they are now mandates set in conjunction with the Governor’s order.

Mr. Meredith asked if high schools were livestreaming games.

Mr. Good said yes.

The Board requested Mr. Good and Mr. Kite to provide their per game expenses for both high school and middle school programs; and projected expenses for the remaining season. The Athletic Directors will provide the requested information to Dr. Flanary prior to the Board meeting. Assistance in funding the game expenses was added as an action item for the January 14th meeting.

Finance Director Brad Hale presented the November General and Federal Fund Financial Statements, School Nutrition Financial Overview. Mr. Hale also presented a General Fund FY21 Budget Amendment #1. All items were placed as action items on the January 14th meeting agenda.

Mr. Fleenor asked if the new dishwasher at David Crockett High could come out of dietary fund balance instead of general fund balance.

Mr. Hale answered yes, at the discretion of the Board.

The transfer of funds from dietary to general to pay for the dishwasher was placed as an action item for the January 14th meeting.

An overview of the Mentors Matter Program was placed as an action item for the January 14th meeting.

Mr. Masters asked how much the system has saved by being virtual.

Mr. Hale said approximately in diesel/gas (\$25-35,000 a month), professional development (\$70,000).

The Board requested a savings report at the January 14th meeting.

Ms. Buchanan asked the Board to think about funding amount that could be put into a summer school program.

Dr. Flanary said there are plans to use some ESSER money and a 1st rate summer school program is in the plans.

The Board continued review of policy 5.6101 Supplemental Pay Schedule in particular regarding ROTC instructors' compensation. Mr. Hale provided the Board two options to consider moving forward. After review the Board chose Proposal 2 moving forward (shown below), effective for JROTC employees hired on or after 1/14/21.

JROTC Instructor Compensation Structure (JROTC employees hired prior to 1/14/2021) 6 1. JROTC Minimum Salary 7 a. JROTC personnel have a minimum salary determined by the United States Military. 8 The U.S. Military reimburses the Washington County Department of Education for fifty 9 percent (50%) of the gross salary amount annually. This amount is adjusted annually by 10 the U.S. Military. 11 12 2. JROTC Annual Salary Adjustment 13 a. JROTC

personnel will be given an annual salary adjustment equal to fifty percent 14 (50%) of the annual percentage pay raise the Washington County Board of Education 15 votes to give Washington County Department of Education employees. 16 i. The Certified Salary Pay Scale at the ten (10) year experience level based on the 17 JROTC Employee's education level will be used to calculate the annual salary 18 adjustment. This amount will carry forward to the next year and increase 19 accordingly as pay raises are approved by the Washington County Board of 20 Education. 21 ii. At the start of the JROTC Employee's employment, the appropriate ten (10) 22 year benchmark will be used relating to the appropriate educational level to 23 calculate the initial pay adjustment. 24 1. For the initial pay adjustment, the annual salary will be used based on the 25 prior criteria. The appropriate annual salary will be divided by ten (10) 26 months. The resulting amount will be equally divided over the 27 employees annual pay checks for the fiscal year. This amount carries 28 forward and increases per the above criteria. 29 iii. If the JROTC employee's education level is less than a Bachelor's degree, the 30 Bachelor's degree level and zero (0) years of experience will be used as the 31 benchmark for calculation purposes. 32 JROTC Compensation Structure (JROTC Employees hired on or after 1/14/2021) 33 1. JROTC Minimum Salary 34 a. JROTC personnel have a minimum salary determined by the United States Military. 35 The U.S. Military reimburses the Washington County Department of Education for fifty 36 percent (50%) of the gross salary amount annually. This amount is adjusted annually by 37 the U.S. Military. 38 39 2. JROTC Annual Salary Adjustment 40 a. The purpose of this salary component is to capture one hundred percent (100%) of the 41 pay increases annually to Washington County Department of Education employees, if 42 given, and add it to the JROTC employee's compensation carrying forward each year. Supplemental Pay Schedule 5.6101 Page 4 of 6 1 i. The benchmark for calculating the JROTC Annual Salary Adjustment will be 2 based off the Certified Salary Teacher Pay Scale using the ten (10) year 3 experience dollar amount based on the appropriate education level starting with 4 the Bachelor's degree level. 5 1. Each year, using the aforementioned benchmark, any salary amount 6 increase to the Certified Staff Pay Scale will be added at one hundred 7 percent (100%) to the JROTC Employee's annual salary adjustment total 8 carrying forward each year. 9 ii. If the JROTC employee's education level is less than a Bachelor's degree, the 10 Bachelor's degree level and ten (10) years of experience will be used as the 11 benchmark for calculation purposes.

Policy 5.6101 Supplemental Pay Schedule was placed as an action item to waive 1st and pass on 2nd reading at the January 14th meeting. The following policies were also placed as action items:

- 1.901 Charter School Applications (2nd reading)
- 4.400 Textbooks, Instructional Materials, & Take-Home Instructional Technology (2nd reading)
- 4.500 Instructional Materials (delete upon approval of policy 4.400)
- 6.709 Student Fees and Fines (2nd reading)

Ms. Buchanan presented the tally for the 2021-2022 school calendar voted on by the professional employees. Ms. Buchanan noted Version B received the most votes.

The approval of 2021-2022 school calendar was placed as an action item for the January 14th meeting.

Mr. Fleenor asked Dr. Flanary to explain the changes to virtual learning for spring semester.

Dr. Flanary asked Dr. Keys and Ms. Hayes to present.

Dr. Keys explained the synchronize learning protocol put in place for high schools. She said Daniel Boone High had ran the protocol as a pilot program starting in November. Ms. Hayes explained the protocol for elementary/middle schools had not really changed.

The meeting was adjourned.

141 Fund FY21 Budget Amendment # 1 Details

Description			Increase	Decrease	Change in Overall Budget
Air Filtration Project (Potential)					
	39000		\$ 500,000		\$ 500,000 Pull from Fund Balance
	72620	701	\$ 500,000		
Dishwasher at DCHS					
Grant Reimbursement	46590		\$ 125,000		
	49800		\$ 13,100		
	72620	701	\$ 138,100		
Dollar General Literacy Foundation Grant					
	44570		\$ 2,000		
	71100	499	\$ 2,000		
Governors Civics Mini Grant					
	46980		\$ 15,000		
	71100	499	100 \$ 15,000		
Mentors Matter Grant					
	46980		\$ 29,011		
	71100	499	\$ 29,011		
LES Reimbursement (Theft) TNRMT					
	44520		\$ 6,604		
	71100	499	\$ 6,604		
Scoreboards (Funded by Prof. Dev. & Travel)					
	72210	524		\$ 70,000	
	72620	335	\$ 70,000		
AASA Sourcewell Grant					
	44570		\$ 2,500		
	71100	499	\$ 2,500		
IXL Middle School					
Unused Travel	72210	355		\$ 17,000	
	72220	355		\$ 13,000	
	72230	355		\$ 14,000	
	72310	355		\$ 11,000	
	72110	355		\$ 5,000	
	72250	399	\$ 60,000		
CTE MS Career Exp. Startup Grant					
	46980		\$ 18,000		
	72230	499	\$ 18,000		

Lottery for Education (LEAPS) Grant				
	46980		\$	50,000
	73300	105	\$	11,880
	73300	116	\$	18,000
	73300	189	\$	5,400
	73300	201	\$	2,187
	73300	204	\$	3,390
	73300	212	\$	512
	73300	399		
	73300	422		
	73300	429		
	73300	599	\$	8,631
CSH Ballad Reimbursement				
	44570		\$	6,422
	72120	499	\$	6,422
Youth Wellness Funds				
	46590		\$	340
	72120	499	\$	340
GYM Floor Repair - GES				
	44520		\$	135,000
	72620	335	\$	135,000
United Way Donation				
	44570		\$	2,500
	72250	499	\$	2,500
System Subscriptions (I.T.)				
	71100	207		
	72250	399	\$	50,000
			\$	50,000

1/3/2020	Washington County Board of Education				2020-2021	2020-2021	2020-2021	Justifications		
(FY21 Budget Amendment # 1)					Budget-Step Plus 1%	Increase	Budget	FY20 Data Prior Year		
	Prg	Estimated Revenues			Budget Approved	(Decrease)	Amendment 1	Penny	100%	328,618 / 305,210
								Penny	96%	315,473.28 / 291,949.44
								City	47.87%	150,670.04 / 139,350.80
								County	52.13%	164,803.24 / 153,649.20
40100000		Local Taxes						Schools receive 74.00 pennies		
40100000		County Property Taxes						Based on FY20 Budget		
40110000		Current Property Tax			12,849,361		12,849,361	Based on FY20 Budget		
40120000		Trustee's Collect - Prior Year			436,033		436,033	Based on FY20 Budget		
40125000		CLK/Master Collections-Prior			1,715		1,715	Based on FY20 Budget		
40130000		Clerk & Master Collect - Prior Years			237,783		237,783	Based on FY20 Budget		
40140000		Interest and Penalty			191,661		191,661	Based on FY20 Budget		
40150000		Pick-up Taxes			-		-	Based on FY20 Budget		
40161000		Payments in Lieu of Taxes - TVA			2,800		2,800	Based on FY20 Budget		
40162000		Payments in Lieu of Taxes - Local Utilities			207,972		207,972	Based on FY20 Budget		
40163000		Payments in Lieu of Taxes - Other			20,000		20,000	Based on FY20 Budget		
40200000		County Local Option Taxes					-			
40210000		Local Option Sales Tax			15,683,066		15,683,066	Based on FY20 Budget		
40270000		Business Tax			405,000		405,000	Based on FY20 Budget		
40300000		Statutory Local Taxes					-			
40320000		Bank Excise Tax			28,000		28,000	Based on FY20 Budget		
40350000		Interstate Telecommunications Tax			6,721		6,721	Based on FY20 Budget		
41110000		Marriage License			2,500		2,500	Based on FY20 Budget		
42410000		Fines			-		-	Based on FY20 Budget		
		Total Local Taxes			30,072,612		30,072,612			
43000000		Charges for Current Services								
43512000		Tuition - Adult Education			10,000		10,000	Expense Category 71600		
43517000		Other Tuition - BCES Pre-K			66,000		66,000	BCES Pre-K Payments		
43581000		Community Service Fees - Children			548,000		548,000	Based on FY19 Projections Expense Category 73300 SACC Payments		
		Total Charges for Current Services			624,000		624,000			
44000000		Other Local Revenue								
44100000		Recurring Items								
44110000		Interest Earned			65,000		65,000	Based on FY20 Budget		
44120000		Rent on Buildings			1,000		1,000			
44520000		Insurance Recovery			31,906	141,604	173,510	LES Theft Reimb., GES Gym Floor		
44500000		Nonrecurring Items					-			
44530000		Sale of Equipment			25,000		25,000	Surplus items sold on GovDeals		
44540000		Sale of Property			-		-			
44560000		Damages Recovered from Individuals			1,000		1,000	Funds for lost & damaged textbooks		
44570000		Contributions & Gifts			237,126	13,422	250,548	Ests. Donations to Genreal Fund, \$219K TDEC Electric Bus, D-Lit. Grant, AASA Sourcewell, CSH Ballad F		
44990000		Other Local Revenue - Tags			500		500			
44991000		Other Local Revenue - Court Fines & Contract			100,651		100,651	Contract with Pepsi & athletic tournaments		
44992000		Other Local Revenue - Royalties & Comm			33,150		33,150	Bus Advertising		
		Total Other Local Revenue			495,333		650,359			
46000000		State of Tennessee								
46511000		BEP Improvement Funds			36,966,000		36,966,000	FY21 April BEP Estimate		
46515000		Early Childhood Education			172,802		172,802	PreK allocation for Lamar & Gray (172.8K)		
46550000		Driver Education			30,896		30,896	State allocation based on number of students in driver ed		
46590000		Other State Funds			201,050	125,340	326,390	CSH 100,000, FRC 29,612, State Grants, Dishwasher Grant, Youth Wellness		
46610000		Career Ladder Program			159,865		159,865	Flow through funds for eligible certified personnel		
46615000		Career Ladder - Extended Contract			-		-	Program cut		
		Total State Education Funds			37,530,613		37,655,953			
		Other State Revenues								
40275000		Mixed Drink Tax			13,000		13,000	4 pmts from town of Jonesborough		
46851000		State Revenue Sharing - TVA			1,277,167		1,277,167	Based onFY20 collections		
46980000		Other State Grants			443,245	112,011	555,256	TSTW (\$208,212) and Safe Schools Recurring Funds (\$142,216),GW, R2BR-Coaching, Gov Civic Grant, f		
		Total Other State Revenues			1,733,412		1,845,423			
		Federal Funds Received Through State								
47143000		Education Handicapped Act - IDEA			3,500		3,500	High Cost Expense Reimbursement "add HC to account" (SPED Expense in 141E 72220-499)		
47146000		English Language Acquisition Grants			3,900		3,900	Title III Consortium (In 71100-499)		
47590000		Other Federal Funds Through State						Old E-rate funds		
		Total Federal Funds Through State			7,400		7,400			
		Direct Federal Revenue								
47640000		ROTC Reimbursement			165,000		165,000	Reimbursement for Gov., Based on FY20		
		Total Direct Federal Revenue			165,000		165,000			
		Total Revenues			70,628,370		71,020,747			

	Washington County Board of Education			2020-2021 Budget-Step Plus 1% Budget Approved	2020-2021 Increase (Decrease)	2020-2021 Budget Amendment 1		Justifications
	Estimated Revenues							
	Other Sources (Non-revenue)							
49700000	Insurance Recovery							
49800000	Operating Transfers			54,400	13,100	67,500		Indirect cost from Federal Projects, 13.1K Transfer from Dietary
49801000	Transfers							
	Total Other Sources			54,400		67,500		
	Total Revenues & Other Sources			70,682,770		71,088,247		
34293000	Reserves - Local Prior Year							
34555000	Reserves - State							
39000000	Undesignated Fund Balance			3,440,534	500,000	3,940,534		Bank account funds used to balance the budget
	Total Estimated Revenues & Reserves			74,123,304	500,000	75,028,781		Revenue
	Total Estimate Expenses			74,123,304	-	75,028,781		Expenditures
	Not In Balance			0	500,000	(0)		

		Washington County Board of Education			2020-2021 Budget-Step Plus 1% Budget Approved	2020-2021 Increase (Decrease)	2020-2021 Budget Amendment 1		Justifications
		Estimated Expenses							
		Regular Instruction - 71100							
71100116		Teachers (approx. 449)			23,413,503		23,413,503		Experience, education, % State & Local raise
71100117		Career Ladder Program			107,865		107,865		Flow-through from state for eligible certified personnel
71100127		Career Ladder Extended Contracts			-		-		Program cut
71100128		Homebound Teachers			15,300		15,300		Homebound for regular education students
71100163		Educational Assistants (approx. 102)			1,367,480		1,367,480		Experience, education, % State & Local raise
71100188		Bonus			-		-		
71100195		Certified Substitute Teachers			200,000		200,000		Certified substitute teachers \$70 per day, Retired WCDE Teacher \$100 per day
71100198		Non-Certified Substitute Teachers			302,000		302,000		Non-certified substitute teachers \$70 per day
71100201		Social Security			1,575,181		1,575,181		FY20 tracking of salaries, rate of 6.20%, \$50K budget reduction
71100204		State Retirement			2,548,631		2,548,631		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
71100206		Life Insurance			15,000		15,000		Certified personnel \$25,000, support \$25,000
71100207		Medical Insurance			4,359,166	(50,000)	4,309,166		Estimated Medical Expenses
71100210		Unemployment Compensation			32,000		32,000		Charges for Unemployment
71100212		Employer Medicare			368,389		368,389		Increase due to salaries, rate of 1.45%
71100217		Retirement-Hybrid SRT			108,000		108,000		TCRS Hybrid Stabilization Rate
71100299		Other Fringe Benefits			80,000		80,000		Bd disability, vision, and retirement incentives
71100336		Maintenance & Repair Services			-		-		
71100399		Other Contracted Services - University School			4,118,768		4,118,768		University School-local & state funds based on ADA & ADM, Sub Program
71100429		Instructional Supplies & Materials			200,000		200,000		Funds for teacher supplies, BEP Funds
71100449		Textbooks			885,000		885,000		Funds for adopted textbooks
71100499		Other Supplies & Materials			452,832	55,115	507,947		12.6k-ish, Former-TNRMT Component, D-Lit. Grant, Gov Civics G, Mentor Matter Grant, AASA Sourcewell Grant
71100499	802	Other Sulpplies & Materials (Science Classes)			24,000		24,000		Science Classroom Supplies (funded by Bus Advertising R 44992)
71100599		Other Charges			-		-		
		Total Regular Instruction			40,173,116		40,178,231		
		Special Education Program - 71200							
71200116		Special Education Teachers (approx. 51)			2,448,912		2,448,912		Increase, experience, education, % State & Local raise
71200117		Career Ladder Program			12,000		12,000		Flow-through from state for eligible certified personnel
71200127		Career Ladder Extended Contracts			-		-		Program cut
71200128		Homebound Teachers			20,400		20,400		Homebound for special education students
71200163		Educational Assistants (20)			348,333		348,333		Increase, experience, education, % State & Local raise, SPED IA payscale
71200171		Speech Pathologist (4)			198,272		198,272		Increase, experience, education, % State & Local raise
71200188		Bonus			-		-		
71200189		Other Salaries (2)			167,242		167,242		Increase, experience, education, % State & Local raise
71200195		Certified Substitute Teachers			20,000		20,000		Certified substitute teachers \$70 per day, Retired WCDE Teacher \$100 per day
71200198		Non-Certified Substitute Teachers			65,000		65,000		Non-certified substitute teachers \$70 per day
71200201		Social Security			203,370		203,370		Increase due to salaries, rate of 6.20%
71200204		State Retirement			324,740		324,740		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
71200206		Life Insurance			2,810		2,810		Certified personnel \$25,000, support \$25,000
71200207		Medical Insurance			522,602		522,602		Local portion of medical insurance
71200212		Employer Medicare			47,562		47,562		Increase due to salaries, rate of 1.45%
71200299		Other Fringe Benefits			-		-		
71200399		Other Contracted Services			6,000		6,000		Psychological evaluations
71200429		Instructional Supplies & Materials			22,400		22,400		State funds for special education teachers
71200599		Other Charges			6,140		6,140		Expenses for Transition School to Work grant
		Total Special Education			4,415,782		4,415,782		
		Vocational Education Program - 71300							
71300116		Vocational Teachers (approx. 32)			1,677,424		1,677,424		Increase, experience, education, % State & Local raise
71300117		Career Ladder Program			2,000		2,000		Flow-through from state for eligible certified personnel
71300127		Career Ladder Extended Contracts			-		-		Program cut
71300163		Educational Assistants (1)			12,400		12,400		Increase experience, % State & Local raise
71300188		Bonus			-		-		
71300195		Certified Substitute Teachers			20,000		20,000		Certified substitute teachers \$70 per day, Retired WCDE Teacher \$100 per day
71300198		Non-Certified Substitute Teachers			25,000		25,000		Certified substitute teachers \$70 per day
71300201		Social Security			107,683		107,683		Increase due to salaries, rate of 6.20%
71300204		State Retirement			173,668		173,668		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
71300206		Life Insurance			1,305		1,305		Certified personnel \$25,000, support \$25,000
71300207		Medical Insurance			241,465		241,465		Local portion of medical insurance
71300212		Employer Medicare			25,184		25,184		Increase due to salaries, rate of 1.45%
71300299		Other Fringe Benefits			503		503		Bd disability, vision, and retirement incentives
71300429		Instructional Supplies & Materials			87,030		87,030		State funds for vocational teacher supplies
71300730		Vocational Instruction Equipment			271,000		271,000		State funds for vocational teacher equipment
		Total Vocational Education			2,644,663		2,644,663		

Washington County Board of Education				2020-2021	2020-2021	2020-2021	Justifications
				Budget-Step Plus	Increase	Budget	
				Budget Approved	(Decrease)	Amendment 1	
Estimated Expenses							
Adult Education Program - 71600							
71600116		Teachers		6,831		6,831	Stipends for teaching adult education classes
71600201		Social Security		423		423	Rate of 6.20%
71600204		State Retirement		702		702	Rate of 10.27%
71600212		Employer Medicare		99		99	Rate of 1.45%
71600429		Instructional Supplies & Materials		4,500		4,500	Instructional materials for adult classes, Class Advertising
Total Adult Education				12,555		12,555	
Support Services - 72000							
Attendance Program - 72110							
72110105		Supervisor / Director (1)		74,475		74,475	Increase, experience, education, % State & Local raise
72110117		Career Ladder Program		1,000		1,000	Flow-through from state eligible certified personnel
72110162		Clerical Personnel (1)		24,584		24,584	Increase, experience, education, % State & Local raise
72110188		Bonus		-		-	
72110201		Social Security		6,204		6,204	Increase due to salaries, rate of 6.20%
72110204		State Retirement		10,114		10,114	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72110206		Life Insurance		44		44	Certified personnel \$25,000, support \$25,000
72110207		Medical Insurance		16,895		16,895	Local portion of medical insurance
72110212		Employer Medicare		1,451		1,451	Increase due to salaries, rate of 1.45%
72110299		Other Fringe Benefits		-		-	Bd disability, vision, and retirement incentives
72110355		Travel		6,000	(5,000)	1,000	Monthly travel and required conferences
72110499		Other Supplies & Materials		1,500		1,500	Supplies purchased as needed
72110499	100	Other Supplies & Materials		-		-	Donation for students in need, FY20
Total Attendance Program				142,267		137,267	
Health Services - 72120							
72120131		School Nurses (approx. 4.5)		244,749		244,749	Increase, experience, education, % State & Local raise
72120188		Bonus		-		-	
72120189		Other Salaries & Wages (approx. 15 LPN'S)		354,129		354,129	Increase, experience, education, % State & Local raise
72120201		Social Security		37,130		37,130	Increase due to salaries, rate of 6.20%
72120204		State Retirement		23,520		23,520	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72120206		Life Insurance		443		443	Certified personnel \$25,000, support \$25,000
72120207		Medical Insurance		130,440		130,440	Local portion of medical insurance
72120212		Employer Medicare		8,684		8,684	Increase due to salaries, rate of 1.45%
72120299		Other Fringe Benefits		-		-	Bd disability, vision, and retirement incentives
72120355		Travel		10,000		10,000	Monthly travel and required conferences
72120399		Other Contracted Services		5,000		5,000	Medical Equipment Maintenance
72120399	100	Other Contracted Services Grant		4,000		4,000	Gen Youth Foundation Grant
72120499		Other Materials & Supplies		13,000	6,762	19,762	Materials & supplies for school clinics, Ballard Reimb, Youth Wellness
72120599		Other Charges		5,000		5,000	Other Misc. Supplies for school clinics, Students in need, (system wide)
Total Health Services				836,097		842,859	
Other Student Support - 72130							
72130117		Career Ladder Program					Flow-through from state for eligible certified personnel
72130123		Guidance Personnel (approx. 18)		967,792		967,792	Increase, experience, education, % State & Local raise
72130188		Bonus		-		-	
72130201		Social Security		60,003		60,003	Increase due to salaries, rate of 6.20%
72130204		State Retirement		93,005		93,005	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72130206		Life Insurance		778		778	Certified personnel \$25,000, support \$25,000
72130207		Medical Insurance		165,330		165,330	Local portion of medical insurance
72130212		Employer Medicare		14,033		14,033	Increase due to salaries, rate of 1.45%
72130299		Other Fringe Benefits		-		-	Bd disability, vision, and retirement incentives
72130309		Contracts with Other Public Agencies		90,000		90,000	Wash. County Sheriff's Office-School Resource Officers, Safe Schools Grant
72130310		Contracts with Other Public Agencies		-		-	Wash. County Sheriff's Office-School Resource Officers, Safe Schools Grant
72130322		Evaluation & Testing		70,000		70,000	TCAP testing, ACT tests
72130499		Other Supplies & Materials		7,200		7,200	Supplies for guidance personnel
Total Other Student Support				1,468,141		1,468,141	

	Washington County Board of Education			2020-2021 Budget-Step Plus 1% Budget Approved	2020-2021 Increase (Decrease)	2020-2021 Budget Amendment 1	Justifications
	Estimated Expenses						
	Support Regular Instruction - 72210						
72210105	Supervisor / Director (4)			359,057		359,057	Increase, experience, education, % State & Local raise
72210117	Career Ladder Program			12,000		12,000	Flow-through from state for eligible certified personnel
72210129	Librarians (15)			818,082		818,082	Increase, experience, education, % State & Local raise
72210138	Technology			-		-	
72210162	Clerical Personnel (11)			161,439		161,439	Increase, experience, education, % State & Local raise
72210188	Bonus			-		-	
72210189	Other Personnel (0)			-		-	
72210201	Social Security			83,736		83,736	Rate of 6.20%-some moved to diff. category
72210204	State Retirement			137,639		137,639	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72210206	Life Insurance			921		921	Certified personnel \$25,000, support \$25,000
72210207	Medical Insurance			173,744		173,744	Local portion of medical insurance
72210212	Employer Medicare			19,583		19,583	Rate of 1.45%-some moved to diff. category
72210299	Other Fringe Benefits			-		-	Bd disability, vision, and retirement incentives
72210336	Instructional Equipment & Repair			25,000		25,000	Library allocations for small equipment
72210355	Travel			43,000	(17,000)	26,000	Monthly travel and required conferences
72210432	Library Books / Media			100,000		100,000	State allocations for books and AR materials
72210499	Other Supplies & Materials			10,000		10,000	Purchase materials & supplies for teacher center
72210524	In-Service / Staff Development			190,000	(70,000)	120,000	Staff Development, workshops, professional development, 5K Safe Schools
	Total Support Regular Instruction			2,134,201		2,047,201	
	Support Special Education - 72220						
72220105	Supervisor / Director (2)			154,151		154,151	Increase, experience, education, % State & Local raise
72220117	Career Ladder Program			4,000		4,000	Flow-through from state for eligible certified personnel
72220124	Psychological Personnel (1)			54,597		54,597	Increase, experience, education, % State & Local raise
72220127	Career Ladder Extended Contracts			-		-	
72220135	Assessment Personnel (3)			152,913		152,913	Increase, experience, education, % State & Local raise
72220161	Special Education Secretary			36,911		36,911	
72220162	Clerical Personnel (1)			36,655		36,655	
72220171	Speech Pathologist (4)			213,436		213,436	Increase, experience, education, % State & Local raise
72220188	Bonus			-		-	Increase, experience, education, % State & Local raise
72220189	Other Personnel (1)			79,930		79,930	Increase, experience, education, % State & Local raise
72220201	Social Security			45,421		45,421	Increase due to salaries, rate of 6.20%
72220204	State Retirement			74,224		74,224	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72220206	Life Insurance			473		473	Certified personnel \$25,000, support \$25,000
72220207	Medical Insurance			89,193		89,193	Local portion of medical insurance
72220212	Employer Medicare			10,623		10,623	Increase due to salaries, rate of 1.45%
72220299	Other Fringe Benefits			-		-	Bd disability, vision, and retirement incentives
72220336	Maintenance & Repair of Equipment			500		500	Repair of small equipment in special education
72220355	Travel			32,592	(13,000)	19,592	Monthly travel and required conferences
72220399	Other Contracted Service			68,000		68,000	Contracts for PT & OT services
72220499	Other Supplies & Materials			8,500		8,500	Purchase supplies as needed (Add \$3,500 High Cost Reimbursement from Rev. 47143)
72220524	In-Service / Staff Development			4,500		4,500	Funds for teacher workshops
	Total Support Special Education			1,066,619		1,053,619	
	Support Vocational Education - 72230						
72230105	Supervisor / Director			57,622		57,622	CTE Director
72230117	Career Ladder Program			3,000		3,000	Flow-through from state for eligible certified personnel
72230127	Career Ladder Extended Contracts			-		-	Program cut
72230161	Vocational Secretary (1)			30,335		30,335	Increase, experience, education, % State & Local raise
72230188	Bonus			-		-	
72230201	Social Security			5,639		5,639	Increase due to salaries, rate of 6.20%
72230204	State Retirement			9,141		9,141	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72230206	Life Insurance			61		61	Certified personnel \$25,000, support \$25,000
72230207	Medical Insurance			21,174		21,174	Local portion of medical insurance, match's FY18 tracking
72230212	Employer Medicare			1,319		1,319	Increase due to salaries, rate of 1.45%
72230299	Other Fringe Benefits			-		-	Bd disability, vision, and retirement incentives
72230336	Maintenance & Repair of Equipment			10,000		10,000	Purchase & repair small equipment in vocational
72230355	Travel			35,000	(14,000)	21,000	Monthly travel and funds for student competition
72230499	Other Supplies & Materials			2,250	18,000	20,250	Purchase supplies as needed for department, CTE MS Career Grant
	Total Support Vocational Education			175,541		179,541	

	Washington County Board of Education			2020-2021 Budget-Step Plus 1% Budget Approved	2020-2021 Increase (Decrease)	2020-2021 Budget Amendment 1		Justifications
	Estimated Expenses							
	Support Education Technology-72250							
72250105	Supervisor / Director (4)			247,517		247,517		Increase, experience, education, % State & Local raise
72250121	Data Processing Personnel (3)			160,420		160,420		Increase, experience, education, % State & Local raise
72250138	Instructional Computer Personnel (1)			52,820		52,820		Increase, experience, education, % State & Local raise
72250189	Other Salaries & Wages (approx. 9 Techs.)			299,028		299,028		Computer Technicians
72250201	Social Security			47,107		47,107		Increase due to salaries, rate of 6.20%
72250204	State Retirement			73,015		73,015		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72250206	Life Insurance			479		479		Certified personnel \$25,000, support \$25,000
72250207	Medical Insurance			102,382		102,382		Local portion of medical insurance, match's FY18 tracking
72250212	Employer Medicare			11,017		11,017		Increase due to salaries, rate of 1.45%
72250299	Other Fringe Benefits			-		-		Bd disability, vision, and retirement incentives
72250350	Internet Connectivity			100,000		100,000		Was in 72250599 and based off FY20
72250355	Travel			7,000		7,000		Monthly travel and conferences
72250399	Other Contracted Services			379,441	112,500	491,941		Maint. contracts, tech, IXL Testing, Pwr Schl, Canvas, GMM, Other Sys. Program Renewals, United Way D
72250499	Other Supplies & Materials			400,000		400,000		Computer equipment, software updates (Moved from 71100-599)
72250599	Other Charges							
	Total Support Education Technology			1,880,226		1,992,726		
	Board of Education Services - 72310							
72310191	Board Member Fees (9)			30,000		30,000		Chairman \$210, Member \$150 per month & half for called
72310201	Social Security			1,860		1,860		Fixed charges for board member fees
72310204	State Retirement			2,883		2,883		Fixed charges for board member fees
72310207	Medical Insurance			53,025		53,025		Local portion of medical insurance
72310212	Employer Medicare			435		435		Fixed charges for board member fees
72310305	Audit Services			60,000		60,000		FY20 Projection
72310320	Dues & Memberships			33,669		33,669		Chamber of Commerce, TSBA, TOSS, TSSE, Niswonger
72310331	Legal Services			54,000		54,000		FY19 Projection
72310355	Board Travel			23,000	(11,000)	12,000		Required conferences, Law Institute, and annual TSBA
72310399	Other Contracted Services			4,000		4,000		Estimate for annual fixed assets
72310502	Building and Contents Insurance			130,613		130,613		Formerly-TNRMT (Buildings, & Contents) Formerly paid by Washington County
72310506	Liability Insurance			46,159		46,159		Coverage with Formerly-TNRMT
72310508	Premium on Corporate Surety Bonds			16,554		16,554		Coverage with Formerly-TNRMT
72310510	Trustee Commissions			580,000		580,000		Paid to County Trustee for handling funds (Based on Prior 12-months)
72310513	Worker's Compensation Insurance			295,980		295,980		Based on FY19Expense Formerly-TNRMT
72310599	Other Charges			15,000		15,000		Annual Top Ten banquet and other expenses
	Total Board of Education			1,347,178		1,336,178		
	Office of the Director - 72320							
72320101	Director			141,128		141,128		Increase, % State & Local raise (\$7,803 potential base performance incentive included)
72320117	Career Ladder Program			5,301		5,301		Flow-through from state for eligible certified personnel
72320161	Secretaries (5)			176,279		176,279		Increase, experience, education, % State & Local raise
72320188	Bonus			-		-		Potential Directors Bonus (Per Contract) Moved to 72320-101
72320189	Other Salaries & Wages (1)			31,407		31,407		Increase, experience, education, % State & Local raise
72320201	Social Security			21,955		21,955		Increase due to salaries, rate of 6.20%
72320204	State Retirement			34,997		34,997		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72320206	Life Insurance			174		174		Certified personnel \$25,000, support \$25,000
72320207	Medical Insurance			50,685		50,685		Local portion of medical insurance
72320212	Employer Medicare			5,135		5,135		Increase due to salaries, rate of 1.45%
72320299	Other Fringe Benefits			-		-		Bd disability, vision, and retirement incentives
72320307	Communication			75,000		75,000		Monthly local and long distance service, ISDN lines
72320348	Postal Charges			14,000		14,000		Postage & parcel services
72320355	Travel			10,000		10,000		Monthly travel and required conferences
72320399	Other Contracted Services			85,000		85,000		Copiers and supplies for Central Office, DCHS Graphics, Midway, & Asbury
72320435	Office Supplies			5,000		5,000		Purchase supplies as needed for the department
	Total Office of the Director			656,061		656,061		

	Washington County Board of Education			2020-2021 Budget-Step Plus 1% Budget Approved	2020-2021 Increase (Decrease)	2020-2021 Budget Amendment 1		Justifications
	Estimated Expenses							
	Office of the Principal - 72410							
72410104	Principals (14)			907,554		907,554		Increase, experience, education, % State & Local raise
72410117	Career Ladder Program			25,000		25,000		Flow-through from state for eligible certified personnel
72410139	Assistant Principals (15)			992,148		992,148		Increase, experience, education, % State & Local raise
72410161	Secretaries & Bookkeepers (approx 33)			772,914		772,914		Increase, experience, education, % State & Local raise, Payscale
72410188	Bonus			-		-		
72410189	Other Personnel (2)			120,655		120,655		Ath. Dir. Increase, experience, education, % State & Local raise
72410201	Social Security			174,733		174,733		Increase due to salaries, rate of 6.20%
72410204	State Retirement			283,539		283,539		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72410206	Life Insurance			1,795		1,795		Certified personnel \$25,000, support \$25,000
72410207	Medical Insurance			475,805		475,805		Local portion of medical insurance, matches FY18 tracking
72410212	Employer Medicare			40,865		40,865		Increase due to salaries, rate of 1.45%
72410299	Other Fringe Benefits			-		-		Bd disability, vision, and retirement incentives
72410307	Communication			25,000		25,000		Allocations to schools for phone service
72410355	Travel			7,000		7,000		Monthly travel and conferences
72410499	Other Supplies & Materials			71,274		71,274		School bookkeeping supplies and allocations to schools including School Copiers (10K Band & 2.5K Music if available), Attendance Incentive
72410599	Other Charges			65,000		65,000		Funds for athletics and tournaments, split by Athletic Directors
	Total Office of the Principal			3,963,281		3,963,281		
	Fiscal Services - 72510							
72510105	Supervisor / Director (2)			151,138		151,138		Increase, experience, education, % State & Local raise
72510162	Accounting Clerks (3)			132,791		132,791		Increase, experience, education, % State & Local raise (FY18 approved BOE approved adjustment, paysc
72510188	Bonus			-		-		
72510201	Social Security			17,604		17,604		Increase due to salaries, rate of 6.20%
72510204	State Retirement			27,286		27,286		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72510206	Life Insurance			60		60		Certified personnel \$25,000, support \$25,000
72510207	Medical Insurance			43,282		43,282		Local portion of medical insurance
72510212	Employer Medicare			4,117		4,117		Increase due to salaries, rate of 1.45%
72510355	Travel			5,000		5,000		Monthly travel and annual conference
72510399	Other Contracted Services			12,000		12,000		Financial Software Fees
72510499	Other Supplies & Materials			15,300		15,300		Purchase supplies as needed for the department
	Total Fiscal Services			408,577		408,577		
	Operation of Plant - 72610							
72610166	Custodial Personnel (approx 33)			677,993		677,993		Increase, experience, State & Local raise
72610188	Bonus			-		-		
72610189	Other Personnel (4)			128,379		128,379		Increase, experience, State & Local raise
72610201	Social Security			49,995		49,995		Increase due to salaries, rate of 6.20%
72610204	State Retirement			77,492		77,492		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72610206	Life Insurance			695		695		Certified personnel \$25,000, support \$25,000
72610207	Medical Insurance			230,807		230,807		Local portion of medical insurance, based on FY18 tracking
72610212	Employer Medicare			11,692		11,692		Increase due to salaries, rate of 1.45%
72610328	Janitorial Services			840,000		840,000		Contracted BCE, DB, DC, FB, GV, JE, JM, RV, SC, SS, WV
72610359	Disposal Fees			124,000		124,000		Fees for all locations
72610399	Other Contracted Services			149,010		149,010		Contracted service HVAC, elevators, sewer plant, etc
72610410	Custodial Supplies			130,000		130,000		Supplies for all locations
72610415	Electricity			2,068,633		2,068,633		Based of FY19 Actual Annual Spend + 3%
72610434	Natural Gas			141,625		141,625		Expense for all locations
72610454	Water & Sewer			241,090		241,090		Expense for all locations (Research Cost of FY18)
72610499	Other Supplies & Materials			70,000		70,000		Supplies for grounds department
72610501	Boiler Insurance			20,684		20,684		Coverage with Formerly-TNRMT
72610599	Other Charges			38,000		38,000		Expense for floor mats CO & Midway, fees to state, elevator permits, Elevator & Boiler Permits
	Total Operation of Plant			5,000,095		5,000,095		
	Maintenance of Plant - 72620							
72620105	Supervisor / Director (4)			250,121		250,121		Increase, experience, State & Local raise
72620167	Maintenance Personnel (21)			705,583		705,583		Increase, experience, State & Local raise,
72620188	Bonus			-		-		
72620201	Social Security			59,254		59,254		Increase due to salaries, rate of 6.20%
72620204	State Retirement			91,843		91,843		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72620206	Life Insurance			281		281		Certified personnel \$25,000, support \$25,000
72620207	Medical Insurance			128,470		128,470		State & local portion of medical insurance, based on FY18 tracking
72620212	Employer Medicare			13,858		13,858		Increase due to salaries, rate of 1.45%
72620307	Communication			2,700		2,700		Funds for phone service
72620335	Maintenance & Repair of Buildings			45,000	205,000	250,000		Maintenance & repair to buildings less than \$10,000, Scoreboards, GES Gym Floor
72620336	Maintenance & Repair of Equipment			50,000		50,000		Maintenance & repair to equipment less than \$10,000
72620399	Other Contracted Services			500		500		Contracted services as needed
72620499	Other Supplies & Materials			450,000		450,000		Funds for upkeep of all buildings and grounds
72620599	Other Charges			26,000		26,000		Funds for uniforms, floor mats and monthly fees
72620701	Administration Equipment			200,000	638,100	838,100		Safe Schools, Air Filtration, DCHS Dishwasher
	Total Maintenance of Plant			2,023,610		2,866,710		

	Washington County Board of Education			2020-2021 Budget-Step Plus 1% Budget Approved	2020-2021 Increase (Decrease)	2020-2021 Budget Amendment 1		Justifications
	Estimated Expenses							
	Student Transportation - 72710							
72710105	Supervisor / Director (2)			114,661		114,661		Updated Transportation Supv. Scale
72710142	Mechanics (5)			230,120		230,120		Increase, experience, State & Local raise
72710146	Bus Drivers (approx. 86)			1,153,664		1,153,664		Increase, experience, State & Local raise
72710161	Secretary (Transportation)			-		-		
72710188	Bonus			-		-		
72710189	Other Personnel (1)			-		-		
72710201	Social Security			92,904		92,904		Increase due to salaries, rate of 6.20%
72710204	State Retirement			144,001		144,001		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72710206	Life Insurance			1,517		1,517		Certified personnel \$25,000, support \$25,000
72710207	Medical Insurance			435,731		435,731		Local portion of medical insurance
72710212	Employer Medicare			21,727		21,727		Increase due to salaries, rate of 1.45%
72710307	Communication			750		750		Funds for phone service
72710330	Operating Lease Payments			8,400		8,400		Lease Vehicles
72710399	Other Contracted Services			5,000		5,000		Funds for rock & wrecker service
72710412	Diesel Fuel			275,000		275,000		Estimated expense for diesel fuel (Estimated expense decline)
72710424	Garage Supplies			30,000		30,000		Purchase supplies as needed
72710425	Gasoline & Lubricants			150,000		150,000		Estimated expense for fuel
72710450	Tires & Tubes			60,000		60,000		Funds for tires & tubes for vehicles
72710453	Vehicle Parts			160,000		160,000		General repair and upkeep of buses and other vehicles
72710499	Other Supplies & Materials			5,000		5,000		Other supplies for the shop
72710511	Vehicle & Equipment Insurance			169,028		169,028		Coverage with Formerly-TNRMT
72710599	Other Charges			18,000		18,000		Funds for uniforms, floor mats, drug testing, etc
72710729	Transportation Equipment			172,840		172,840		Estimated Vehicle Purchases
72710729	100 Transportation Equipment-Electric Bus			424,545		424,545		Electric School Bus Purchase
	Total Student Transportation			3,672,889		3,672,889		
	Other Support Services - 72810							
72810105	Supervisor / Director (1)			65,522		65,522		Principal for Asbury
72810162	Clerical Personnel (1)			23,949		23,949		Increase, experience, education, % State & Local raise
72810188	Bonus			-		-		
72810189	Other Salaries & Wages (1)			15,438		15,438		Increase, experience, education, % State & Local raise
72810201	Social Security			6,504		6,504		Increase due to salaries, rate of 6.20%
72810204	State Retirement			10,750		10,750		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72810206	Life Insurance			76		76		Certified personnel \$25,000, support \$25,000
72810207	Medical Insurance			14,296		14,296		State & local portion of medical insurance
72810212	Employer Medicare			1,521		1,521		Increase due to salaries, rate of 1.45%
72810499	Other Supplies & Materials			4,500		4,500		Asbury general bldg. supplies
72810599	Other Charges			5,500		5,500		Optional H.S. supplies
	Total Other Support Services			148,056		148,056		
	Food Service - 73100							
73100105	Supervisor / Director (1)			76,091		76,091		Increase, experience, education, % State & Local raise_payscale
73100188	Bonus			-		-		December Bonus-Food Service Staff
73100189	Other Salaries & Wages			-		-		Food Service Personnel 1st Year Pay Raise
73100201	Social Security			4,718		4,718		Increase due to salaries, rate of 6.20%
73100204	State Retirement			7,312		7,312		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
73100206	Life Insurance			1,664		1,664		Certified personnel \$25,000, support \$25,000
73100207	Medical Insurance			612,150		612,150		Local portion of medical insurance, based off FY18 data (Reduced \$106,762)
73100212	Employer Medicare			1,103		1,103		Increase due to salaries, rate of 1.45%
73100299	Other Fringe Benefits			-		-		Bd disability, vision, and retirement incentives
73100355	Travel			-		-		Monthly travel and annual conference
	Total Food Service			703,039		703,039		
	Community Services - 73300							
73300105	Supervisor / Director (1)			51,869	11,880	63,749		Expenses for the extended school programs, Increase from LEAPS Grant
73300116	Teachers			-	18,000	18,000		Increase from LEAPS Grant
73300162	Secretary (1)			26,513		26,513		Program revenue line item 43581000
73300188	Bonus			-		-		
73300189	Other Salaries & Wages (34)			353,354	5,400	358,754		Pay increase give in PY, Increase from LEAPS Grant
73300201	Social Security			26,768		28,955		Increase due to salaries, rate of 6.20%
73300204	State Retirement			41,490		44,880		Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
73300207	Medical Insurance			22,131		22,131		Local portion of medical insurance, based on FY18 Projections
73300212	Employer Medicare			6,260		6,772		Increase due to salaries, rate of 1.45%
73300355	Travel			2,000		2,000		Monthly travel and annual conference
73300422	Food Supplies			30,000		30,000		food supplies
73300499	Other Supplies & Materials			20,000		20,000		Arts, crafts and instructional materials
73300599	Other Charges			13,000	8,631	21,631		Site phone lines, Add LEAPS Funds
	Total Community Services			593,383		643,383		

[illegible]

WASHINGTON COUNTY SCHOOL NUTRITION BUDGET

REVENUE		FY21 Budget INCREASE	Amendment # 1 Increase/(Decrease)	FY21 Revised Budget
43521	Lunch Payments - Children	720,000.00		\$ 720,000.00
43522	Lunch Payments - Adults	8,000.00		\$ 8,000.00
43523	Income from Breakfast	145,000.00		\$ 145,000.00
43525	A la Carte Sales	60,000.00		\$ 60,000.00
43990	Other Charges for Services	50,000.00		\$ 50,000.00
46990	State Matching	26,000.00		\$ 26,000.00
47111	USDA School Lunch Program	1,500,000.00		\$ 1,500,000.00
47112	USDA Commodities	216,306.00		\$ 216,306.00
47113	Breakfast	471,000.00		\$ 471,000.00
47114	USDA Snack	44,000.00		\$ 44,000.00
39000	Undesignated Fund Balance		\$ 12,570.30	\$ 12,570.30
				\$ -
TOTAL REVENUE		3,240,306.00		\$ 3,252,876.30
EXPENDITURES		5% + STEP INCREASE		FY21 Revised Budget
73100 165	Cafeteria Personnel	1,184,476.27		\$ 1,184,476.27
73100 201	Social Security	73,437.53		\$ 73,437.53
73100 204	State Retirement	113,828.17		\$ 113,828.17
73100 210	Unemployment Compensation	3,553.43		\$ 3,553.43
73100 212	Employer Medicare	17,174.91		\$ 17,174.91
73100 355	Travel	5,000.00		\$ 5,000.00
73100 399	Other Contracted Services	55,000.00		\$ 55,000.00
73100 415	Utilities	6,500.00		\$ 6,500.00
73100 421	Food Preparation Supplies	130,000.00		\$ 130,000.00
73100 422	Food Supplies	1,340,000.00		\$ 1,340,000.00
73100 435	Office Supplies	8,500.00		\$ 8,500.00
73100 469	USDA Commodities	216,306.00		\$ 216,306.00
73100 499	Other Supplies and Materials	45,000.00		\$ 45,000.00
73100 524	Inservice/Staff Development	3,000.00		\$ 3,000.00
73100 710	Food Service Equipment	38,000.00		\$ 38,000.00
99100-590	Transfer to Other Funds		\$ 13,100.00	\$ 13,100.00
TOTAL EXPENDITURES		3,239,776.30		3,252,876.30
RESERVED FUND BALANCE		529.70		\$ 0.00

**Washington County
Department of Education
MEMORANDUM
DIRECTOR'S OFFICE**

DATE: January 4, 2021

TO: Finance Committee

FROM: Mitch Meredith, Chairman

SUBJECT: Finance Committee Meeting-November 2020 Financials

The Finance Committee will meet on Monday, January 4, 2021 at 4:00 p.m. in the WCDE Central Office.

Items to be discussed include:

1. Consideration of the General Fund Financial Statements for the month of November 2020
2. Consideration of the Federal Fund Financial Statements for the month of November 2020
3. School Nutrition Financial Overview for November 2020
4. General Fund FY21 Budget Amendment # 1
5. Other items

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
A						Asset	
142	A	11130	000	000	00000	000 CASH IN BANK-PAYROLL	0.00
142	A	11130	000	100	00000	000 CASH IN BANK-PAYROLL	2,439.37
142	A	11130	000	440	00000	000 CASH IN BANK-PAYROLL	135.00CR
142	A	11130	---	---	-----	---	2,304.37
142	A	11140	000	000	00000	000 CASH WITH TRUSTEE	0.00
142	A	11140	000	000	00000	142 CASH WITH TRUSTEE	0.00
142	A	11140	000	000	99141	141	0.00
142	A	11140	000	000	99142	142	502,231.63
142	A	11140	000	010	00000	142 CASH WITH TRUSTEE - CON ADMIN	0.00
142	A	11140	000	010	99141	141	4,162.98
142	A	11140	000	010	99142	142	5,188.62CR
142	A	11140	000	100	00000	000 CASH WITH TRUSTEE	0.00
142	A	11140	000	100	00000	142 CASH WITH TRUSTEE - TITLE I	0.00
142	A	11140	000	100	99141	141	1,180.65CR
142	A	11140	000	100	99142	142	19,817.23CR
142	A	11140	000	101	99142	142	0.00
142	A	11140	000	160	00000	000 TITLE I-D	0.00
142	A	11140	000	160	99142	142	2,000.00CR
142	A	11140	000	171	99142	142	0.00
142	A	11140	000	172	99142	142	5,900.00CR
142	A	11140	000	200	00000	142 CASH WITH TRUSTEE - TITLE II-A	0.00
142	A	11140	000	200	99141	141	3,218.04CR
142	A	11140	000	200	99142	142	3,030.32CR
142	A	11140	000	300	00000	142 CASH WITH TRUSTEE - TITLE III	0.00
142	A	11140	000	440	00000	141 CASH WITH TRUSTEE	0.00
142	A	11140	000	440	99141	141	0.00
142	A	11140	000	440	99142	142	6,700.59CR
142	A	11140	000	480	00000	142 CASH WITH TRUSTEE - FTTT DISCR	0.00
142	A	11140	000	580	00000	142 CASH WITH TRUSTEE - FTTT	0.00
142	A	11140	000	720	99142	142	0.00
142	A	11140	000	800	00000	142 CASH WITH TRUSTEE - CARL PERKI	0.00
142	A	11140	000	800	99141	141	0.00
142	A	11140	000	800	99142	142	13,699.26CR
142	A	11140	000	801	00000	142 CASH WITH TRUSTEE - CTE RESERV	0.00
142	A	11140	000	801	99142	142	0.00
142	A	11140	000	802	99142	142	0.00
142	A	11140	000	803	99142	142	47,331.98CR
142	A	11140	000	891	00000	142 CASH WITH TRUSTEE - STATE DISC	0.00
142	A	11140	000	891	99142	142	1,413.08CR
142	A	11140	000	892	00000	142 CASH WITH TRUSTEE - DISC PRESC	0.00
142	A	11140	000	892	99142	142	0.00
142	A	11140	000	893	00000	142 CASH WITH TRUSTEE - IDEA DISC	0.00
142	A	11140	000	893	99142	142	0.00
142	A	11140	000	894	00000	142 CASH WITH TRUSTEE - FS GRAY	0.00
142	A	11140	000	894	99142	142	12,634.00CR
142	A	11140	000	895	00000	142 CASH WITH TRUSTEE - FS JM	0.00
142	A	11140	000	895	99142	142	0.00
142	A	11140	000	896	00000	142 CASH WITH TRUSTEE - FS SS	0.00
142	A	11140	000	896	99142	142	34.37CR
142	A	11140	000	897	99142	142	0.00
142	A	11140	000	898	99142	142	0.00
142	A	11140	000	899	99142	142	2,908.81CR
142	A	11140	000	900	00000	000 CASH WITH TRUSTEE-IDEA PART B	0.00
142	A	11140	000	900	00000	142 CASH WITH TRUSTEE-IDEA PART B	0.00

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
A						Asset	
142	A	11140	000	900	99141	141	94,441.43
142	A	11140	000	900	99142	142	105,586.73CR
142	A	11140	000	901	00000	142 EDUCATION HANDICAPPED ACT - I	0.00
142	A	11140	000	902	00000	142 EDUCATION HANDICAPPED ACT - ID	0.00
142	A	11140	000	910	00000	142 CASH WITH TRUSTEE - IDEA PRESC	0.00
142	A	11140	000	910	99142	142	3,184.05CR
142	A	11140	000	931	99142	142	9,900.00CR
142	A	11140	000	932	99142	142	95,094.69CR
142	A	11140	---	---	-----	---	262,013.62
142	A	11400	000	900	00000	142 DUE FROM OTHER FUNDS	0.00
142	A	11400	---	---	-----	---	0.00
142	A	11410	000	000	00000	142	0.00
142	A	11410	---	---	-----	---	0.00
142	A	11430	000	010	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	100	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	101	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	160	00000	142 DUE FROM OTHER GOVERNMENTS	2,000.00
142	A	11430	000	171	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	172	00000	142 ADAPTIVE LEARNING TECH. GRANT	0.00
142	A	11430	000	200	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	300	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	440	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	580	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	720	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	800	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	801	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	802	00000	142 PERKINS-NEW SKILLS FOR YOUTH	0.00
142	A	11430	000	891	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	892	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	893	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	894	00000	142 Focus School Gray	0.00
142	A	11430	000	895	00000	142 Focus School JM	0.00
142	A	11430	000	896	00000	000 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	896	00000	142 Focus Schools SS	0.00
142	A	11430	000	898	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	900	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	000	910	00000	142 DUE FROM OTHER GOVERNMENTS	0.00
142	A	11430	---	---	-----	---	2,000.00
142	A	11440	000	000	00000	142 DUE FROM OTHER FUNDS	0.00
142	A	11440	000	010	00000	000 DUE FROM OTHER FUNDS-CON ADMIN	0.00
142	A	11440	000	160	00000	000 TITLE I-D	0.00
142	A	11440	000	440	00000	000 DUE FROM OTHER FUNDS	0.00
142	A	11440	000	800	00000	142 DUE FROM OTHER FUNDS-CTE BASIC	0.00
142	A	11440	000	891	00000	142 DUE FROM OTHER FUNDS-STATE DIS	0.00
142	A	11440	000	892	00000	000 DUE FROM OTHER FUNDS-DISC PREK	0.00
142	A	11440	000	895	00000	000 DUE FROM OTHER FUNDS-FS JMS	0.00
142	A	11440	000	896	00000	000 DUE FROM OTHER FUNDS-FS SS	0.00
142	A	11440	000	900	00000	000 DUE FROM OTHER FUNDS-IDEA B	0.00
142	A	11440	000	900	00000	142	0.00
142	A	11440	000	910	00000	000 DUE FROM OTHER FUNDS	0.00

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
A						Asset	
142	A	11440	---	---	-----	---	0.00
142	A	21100	000	000	00000	142 ACCOUNTS PAYABLE	0.00
142	A	21100	---	---	-----	---	0.00
142	A	21500	000	000	00000	142 DUE TO OTHER FUNDS	0.00
142	A	21500	---	---	-----	---	0.00
142	A	-----	---	---	-----	---	266,317.99
							=====
L						Liability	
142	L	21100	000	010	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	100	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	101	00000	000	0.00
142	L	21100	000	160	00000	000 TITLE I-D	0.00
142	L	21100	000	171	00000	000	0.00
142	L	21100	000	172	00000	000	0.00
142	L	21100	000	200	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	440	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	720	00000	000	0.00
142	L	21100	000	800	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	801	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	802	00000	000	0.00
142	L	21100	000	803	00000	000	0.00
142	L	21100	000	891	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	892	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	893	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	894	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	895	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	896	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	897	00000	000	0.00
142	L	21100	000	898	00000	000	0.00
142	L	21100	000	899	00000	000	0.00
142	L	21100	000	900	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	910	00000	000 ACCOUNTS PAYABLE	0.00
142	L	21100	000	931	00000	000	0.00
142	L	21100	000	932	00000	000	0.00
142	L	21100	---	---	-----	---	0.00
142	L	21310	000	000	00000	000	0.00
142	L	21310	000	010	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	100	00000	000 INCOME TAX WITHHELD AND UNPAID	170.43CR
142	L	21310	000	160	00000	000 TITLE I-D	0.00
142	L	21310	000	200	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	440	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	580	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	720	00000	000	0.00
142	L	21310	000	800	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	891	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	892	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	894	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	895	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
L						Liability	
142	L	21310	000	896	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	900	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	910	00000	000 INCOME TAX WITHHELD AND UNPAID	0.00
142	L	21310	000	931	00000	000	0.00
142	L	21310	---	---	-----	---	170.43CR
142	L	21320	000	000	00000	000	0.00
142	L	21320	000	010	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	100	00000	000 SOCIAL SECURITY TAX	181.42CR
142	L	21320	000	160	00000	000 TITLE I-D	0.00
142	L	21320	000	200	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	440	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	580	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	720	00000	000	0.00
142	L	21320	000	800	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	891	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	894	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	895	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	896	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	900	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	910	00000	000 SOCIAL SECURITY TAX	0.00
142	L	21320	000	931	00000	000	0.00
142	L	21320	---	---	-----	---	181.42CR
142	L	21325	000	000	00000	000	0.00
142	L	21325	000	010	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	100	00000	000 EMPLOYEE MEDICARE DEDUCTION	42.42CR
142	L	21325	000	160	00000	000 TITLE I-D	0.00
142	L	21325	000	200	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	440	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	580	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	720	00000	000	0.00
142	L	21325	000	800	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	891	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	892	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	894	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	895	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	896	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	900	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	910	00000	000 EMPLOYEE MEDICARE DEDUCTION	0.00
142	L	21325	000	931	00000	000	0.00
142	L	21325	---	---	-----	---	42.42CR
142	L	21330	000	000	00000	000	0.00
142	L	21330	000	010	00000	000 RETIREMENT CONTRIBUTIONS	311.20CR
142	L	21330	000	100	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	160	00000	000 TITLE I-D	0.00
142	L	21330	000	200	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	440	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	580	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	720	00000	000	0.00
142	L	21330	000	800	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	891	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	892	00000	000	0.00
142	L	21330	000	894	00000	000	0.00

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
L						Liability	
142	L	21330	000	895	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	896	00000	000	0.00
142	L	21330	000	900	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	910	00000	000 RETIREMENT CONTRIBUTIONS	0.00
142	L	21330	000	931	00000	000	0.00
142	L	21330	---	---	-----	---	311.20CR
142	L	21339	000	000	00000	000	0.00
142	L	21339	000	010	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	100	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	160	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	200	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	440	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	580	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	800	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	891	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	892	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	900	00000	000 STATE DENTAL PLAN	0.00
142	L	21339	000	910	00000	000	0.00
142	L	21339	---	---	-----	---	0.00
142	L	21340	000	000	00000	000	0.00
142	L	21340	000	010	00000	000 INSURANCE CONTRIBUTIONS	273.60CR
142	L	21340	000	100	00000	000 INSURANCE CONTRIBUTIONS	20,641.20
142	L	21340	000	160	00000	000 INSURANCE CONTRIBUTIONS	0.00
142	L	21340	000	200	00000	000 INSURANCE CONTRIBUTIONS	6,690.00
142	L	21340	000	440	00000	000 INSURANCE CONTRIBUTIONS	3,062.40
142	L	21340	000	580	00000	000 INSURANCE CONTRIBUTIONS	0.00
142	L	21340	000	800	00000	000 INSURANCE CONTRIBUTIONS	0.00
142	L	21340	000	891	00000	000 INSURANCE CONTRIBUTIONS	0.00
142	L	21340	000	892	00000	000 MEDICAL INSURANCE PAYABLE	0.00
142	L	21340	000	900	00000	000 INSURANCE CONTRIBUTIONS	14,694.40
142	L	21340	000	910	00000	000 INSURANCE CONTRIBUTIONS	2,736.00
142	L	21340	---	---	-----	---	47,550.40
142	L	21342	000	100	00000	000 HARTFORD ROTH	0.00
142	L	21342	000	160	00000	000 HARTFORD ROTH	0.00
142	L	21342	000	200	00000	000 HARTFORD ROTH	0.00
142	L	21342	000	440	00000	000 HARTFORD ROTH	0.00
142	L	21342	000	900	00000	000 HARTFORD ROTH	0.00
142	L	21342	000	910	00000	000	0.00
142	L	21342	---	---	-----	---	0.00
142	L	21343	000	000	00000	000	0.00
142	L	21343	000	010	00000	000 AMERICAN FAMILY LIFE	153.48CR
142	L	21343	000	100	00000	000 AMERICAN FAMILY LIFE	1,253.02CR
142	L	21343	000	160	00000	000 AMERICAN FAMILY LIFE	0.00
142	L	21343	000	200	00000	000 AMERICAN FAMILY LIFE	0.00
142	L	21343	000	440	00000	000 AMERICAN FAMILY LIFE	74.10CR
142	L	21343	000	800	00000	000 AMERICAN FAMILY LIFE	0.00
142	L	21343	000	900	00000	000 AMERICAN FAMILY LIFE	1,676.09CR
142	L	21343	000	910	00000	000 AMERICAN FAMILY LIFE	52.54CR
142	L	21343	---	---	-----	---	3,209.23CR
142	L	21344	000	100	00000	000 HORACE MANN LIFE INS	0.00

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
L						Liability	
142	L	21344	000	160	00000	000 TITLE I-D	0.00
142	L	21344	000	900	00000	000 HORACE MANN LIFE INS	0.00
142	L	21344	---	---	-----	---	0.00
142	L	21346	000	000	00000	000	0.00
142	L	21346	000	010	00000	000 WASHINGTON NATIONAL INS	0.00
142	L	21346	000	160	00000	000 TITLE I-D	0.00
142	L	21346	000	900	00000	000 WASHINGTON NATIONAL INS	0.00
142	L	21346	000	910	00000	000 WASHINGTON NATIONAL INS	0.00
142	L	21346	---	---	-----	---	0.00
142	L	21347	000	000	00000	000	0.00
142	L	21347	000	100	00000	000 LIBERTY NATIONAL	0.00
142	L	21347	000	440	00000	000 LIBERTY NATIONAL	0.00
142	L	21347	000	800	00000	000 DEARBORN NATIONAL LIFE INSURAN	0.00
142	L	21347	000	900	00000	000 LIBERTY NATIONAL	0.00
142	L	21347	000	910	00000	000 LIBERTY NATIONAL	0.00
142	L	21347	---	---	-----	---	0.00
142	L	21348	000	000	00000	000	0.00
142	L	21348	000	010	00000	000 MEDICAL INSURANCE	102.60CR
142	L	21348	000	100	00000	000 MEDICAL INSURANCE	5,380.80
142	L	21348	000	160	00000	000 MEDICAL INSURANCE	0.00
142	L	21348	000	200	00000	000 EMPLOYEE INSURANCE DEDUCTIONS	0.00
142	L	21348	000	440	00000	000 MEDICAL INSURANCE	1,072.80
142	L	21348	000	580	00000	000 MEDICAL INSURANCE	0.00
142	L	21348	000	800	00000	000 MEDICAL INSURANCE	0.00
142	L	21348	000	891	00000	000 EMPLOYEE INSURANCE DEDUCTIONS	0.00
142	L	21348	000	900	00000	000 MEDICAL INSURANCE	5,259.60
142	L	21348	000	910	00000	000 MEDICAL INSURANCE	510.72
142	L	21348	---	---	-----	---	12,121.32
142	L	21349	000	010	00000	000	0.00
142	L	21349	000	100	00000	000 UNITED WAY	0.00
142	L	21349	000	200	00000	000	0.00
142	L	21349	000	440	00000	000	0.00
142	L	21349	000	900	00000	000 UNITED WAY	0.00
142	L	21349	---	---	-----	---	0.00
142	L	21351	000	010	00000	000 HORACE MANN ANNUNITY	0.00
142	L	21351	000	100	00000	000 HORACE MANN ANNUNITY	0.00
142	L	21351	000	160	00000	000 HORACE MANN ANNUNITY	0.00
142	L	21351	000	200	00000	000 HORACE MANN ANNUNITY	0.00
142	L	21351	000	440	00000	000 HORACE MANN ANNUNITY	0.00
142	L	21351	000	580	00000	000 HORACE MANN ANNUNITY	0.00
142	L	21351	---	---	-----	---	0.00
142	L	21353	000	000	00000	000	0.00
142	L	21353	000	010	00000	000 DAVIS VISION	27.93CR
142	L	21353	000	100	00000	000 DAVIS VISION	0.00
142	L	21353	000	160	00000	000 DAVIS VISION	0.00
142	L	21353	000	200	00000	000 DAVIS VISION	0.00
142	L	21353	000	440	00000	000 DAVIS VISION	0.00
142	L	21353	000	580	00000	000 DAVIS VISION	0.00
142	L	21353	000	800	00000	000 DAVIS VISION	0.00

						Account Level	Amount
Fnd T Acct	Obj	Prj	Loc	Prg	Description		
L					Liability		
142 L 21353	000	900	00000	000	DAVIS VISION		0.00
142 L 21353	---	---	-----	---			27.93CR
142 L 21354	000	000	00000	000	ONE AMERICA		0.00
142 L 21354	000	100	00000	000	ONE AMERICA		0.00
142 L 21354	000	160	00000	000	ONE AMERICA		0.00
142 L 21354	000	200	00000	000	ONE AMERICA		0.00
142 L 21354	000	440	00000	000	ONE AMERICA		0.00
142 L 21354	000	580	00000	000	ONE AMERICA		0.00
142 L 21354	000	800	00000	000	ONE AMERICA		0.00
142 L 21354	000	891	00000	000	ONE AMERICA		0.00
142 L 21354	000	900	00000	000	ONE AMERICA		0.00
142 L 21354	000	910	00000	000	ONE AMERICA		0.00
142 L 21354	---	---	-----	---			0.00
142 L 21356	000	100	00000	000	TRUSTMARK		0.00
142 L 21356	000	160	00000	000	TRUSTMARK		0.00
142 L 21356	000	200	00000	000	TRUSTMARK		0.00
142 L 21356	000	900	00000	000	TRUSTMARK		0.00
142 L 21356	---	---	-----	---			0.00
142 L 21357	000	100	00000	000	MODERN WOODMEN INS PAYABL		0.00
142 L 21357	---	---	-----	---			0.00
142 L 21359	000	000	00000	000	HYBRID PRETAXED CONTRIBUTION		0.00
142 L 21359	000	100	00000	000	HYBRID PRETAXED CONTRIBUTION		0.00
142 L 21359	000	200	00000	000	HYBRID PRETAXED CONTRIBUTION		0.00
142 L 21359	000	440	00000	000	HYBRID PRETAXED CONTRIBUTION		0.00
142 L 21359	000	720	00000	000			0.00
142 L 21359	000	891	00000	000	HYBRID PRETAXED CONTRIBUTION		0.00
142 L 21359	000	900	00000	000	HYBRID PRETAXED CONTRIBUTION		0.00
142 L 21359	---	---	-----	---			0.00
142 L 21360	000	100	00000	000	GARNISHMENTS AND LEVIES		0.00
142 L 21360	000	900	00000	000	GARNISHMENTS AND LEVIES		0.00
142 L 21360	---	---	-----	---			0.00
142 L 21362	000	000	00000	000			0.00
142 L 21362	000	100	00000	000	USABLE LIFE INS		0.00
142 L 21362	000	200	00000	000	USABLE LIFE INS		0.00
142 L 21362	000	580	00000	000	USABLE LIFE INS		0.00
142 L 21362	000	800	00000	000	USABLE Life		0.00
142 L 21362	000	900	00000	000	USABLE LIFE INS		0.00
142 L 21362	000	910	00000	000	USABLE LIFE INS		0.00
142 L 21362	201	000	00000	000			0.00
142 L 21362	201	100	00000	000	SOCIAL SECURITY		0.00
142 L 21362	201	200	00000	000	SOCIAL SECURITY		0.00
142 L 21362	201	900	00000	000	SOCIAL SECURITY		0.00
142 L 21362	201	910	00000	000	SOCIAL SECURITY		0.00
142 L 21362	204	000	00000	000			0.00
142 L 21362	204	100	00000	000	STATE RETIREMENT		0.00
142 L 21362	204	200	00000	000	STATE RETIREMENT		0.00
142 L 21362	204	900	00000	000	STATE RETIREMENT		0.00
142 L 21362	204	910	00000	000	STATE RETIREMENT		0.00
142 L 21362	207	000	00000	000			0.00

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
L						Liability	
142	L	21362	207	100	00000	000 MEDICAL INSURANCE	0.00
142	L	21362	207	160	00000	000 MEDICAL INSURANCE	0.00
142	L	21362	207	200	00000	000 MEDICAL INSURANCE	0.00
142	L	21362	207	900	00000	000 MEDICAL INSURANCE	0.00
142	L	21362	207	910	00000	000 MEDICAL INSURANCE	0.00
142	L	21362	212	000	00000	000	0.00
142	L	21362	212	100	00000	000 MEDICARE	0.00
142	L	21362	212	200	00000	000 MEDICARE	0.00
142	L	21362	212	900	00000	000 MEDICARE	0.00
142	L	21362	212	910	00000	000 MEDICARE	0.00
142	L	21362	---	---	-----	---	0.00
142	L	21365	000	010	00000	000	0.00
142	L	21365	000	100	00000	000 WAGEWORKS	0.00
142	L	21365	000	200	00000	000 WAGEWORKS	0.00
142	L	21365	000	580	00000	000 WAGEWORKS	0.00
142	L	21365	000	900	00000	000 WAGEWORKS	0.00
142	L	21365	---	---	-----	---	0.00
142	L	21366	000	100	00000	000	0.00
142	L	21366	000	200	00000	000	0.00
142	L	21366	000	900	00000	000 LSW/VALUE TEACH	0.00
142	L	21366	---	---	-----	---	0.00
142	L	21370	000	010	00000	000 AIG RETIREMENT (VALIC)	0.00
142	L	21370	000	100	00000	000 AIG RETIREMENT (VALIC)	0.00
142	L	21370	000	200	00000	000 AIG RETIREMENT (VALIC)	0.00
142	L	21370	000	440	00000	000 AIG RETIREMENT (VALIC)	0.00
142	L	21370	---	---	-----	---	0.00
142	L	21380	000	010	00000	000 CREDIT UNION DEDUCTION	0.00
142	L	21380	000	100	00000	000 CREDIT UNION DEDUCTION	0.00
142	L	21380	000	580	00000	000 CREDIT UNION DEDUCTION	0.00
142	L	21380	---	---	-----	---	0.00
142	L	21390	000	010	00000	000 NEA TEA WCEA DUES	0.00
142	L	21390	000	100	00000	000 NEA TEA WCEA DUES	0.00
142	L	21390	000	200	00000	000 NEA TEA WCEA DUES	0.00
142	L	21390	000	580	00000	000 NEA TEA WCEA DUES	0.00
142	L	21390	000	900	00000	000 NEA TEA WCEA DUES	0.00
142	L	21390	---	---	-----	---	0.00
142	L	21500	000	000	00000	000	630.00CR
142	L	21500	000	010	00000	000 DUE TO OTHER FUNDS	71.25
142	L	21500	000	100	00000	000 DUE TO OTHER FUNDS	5,816.20CR
142	L	21500	000	160	00000	000 DUE TO OTHER FUNDS	0.00
142	L	21500	000	200	00000	000 DUE TO OTHER FUNDS	441.64CR
142	L	21500	000	300	00000	000 DUE TO OTHER FUNDS	0.00
142	L	21500	000	440	00000	000 DUE TO OTHER FUNDS	354.14CR
142	L	21500	000	800	00000	000 DUE TO OTHER FUNDS	580.23CR
142	L	21500	000	891	00000	000 DUE TO OTHER FUNDS	7.89
142	L	21500	000	892	00000	000 DUE TO OTHER FUNDS	0.00
142	L	21500	000	894	00000	000 DUE TO OTHER FUNDS	0.00
142	L	21500	000	896	00000	000 Due To Other Funds	34.37
142	L	21500	000	900	00000	000 DUE TO OTHER FUNDS	7,913.77CR

						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
L						Liability	
142	L	21500	000	910	00000	000 DUE TO OTHER FUNDS	10.13CR
142	L	21500	---	---	-----	---	15,632.60CR
142	L	21530	000	000	00000	000 DUE TO STATE OF TENNESSEE	0.00
142	L	21530	000	010	00000	000 DUE TO STATE OF TENNESSEE	0.00
142	L	21530	000	200	00000	000 DUE TO STATE OF TENNESSEE	4,500.09CR
142	L	21530	000	800	00000	000 DUE TO STATE OF TN	0.00
142	L	21530	000	892	00000	000 Due to State of Tennessee	0.00
142	L	21530	000	900	00000	000 DUE TO STATE OF TENNESSEE	0.00
142	L	21530	---	---	-----	---	4,500.09CR
142	L	21535	000	100	00000	000 DAVIS VISION	0.00
142	L	21535	---	---	-----	---	0.00
142	L	21900	000	000	00000	000	0.00
142	L	21900	000	010	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	100	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	160	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	200	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	440	00000	000 OTHER CURRENT LIABIILITIES	0.00
142	L	21900	000	720	00000	000	0.00
142	L	21900	000	800	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	891	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	894	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	895	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	896	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	900	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	910	00000	000 OTHER CURRENT LIABILITIES	0.00
142	L	21900	000	931	00000	000	0.00
142	L	21900	---	---	-----	---	0.00
142	L	-----	---	---	-----	---	35,596.40
							=====
Q						Equity	
142	Q	34100	000	800	00000	000 PO PAYABLE	0.00
142	Q	34100	---	---	-----	---	0.00
142	Q	34110	000	000	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	100	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	160	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	200	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	440	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	800	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	891	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	892	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	000	893	00000	000 PURCHASE ORDER PAYABLE	0.00
142	Q	34110	---	---	-----	---	0.00
142	Q	34111	000	000	00000	000	0.00
142	Q	34111	---	---	-----	---	0.00

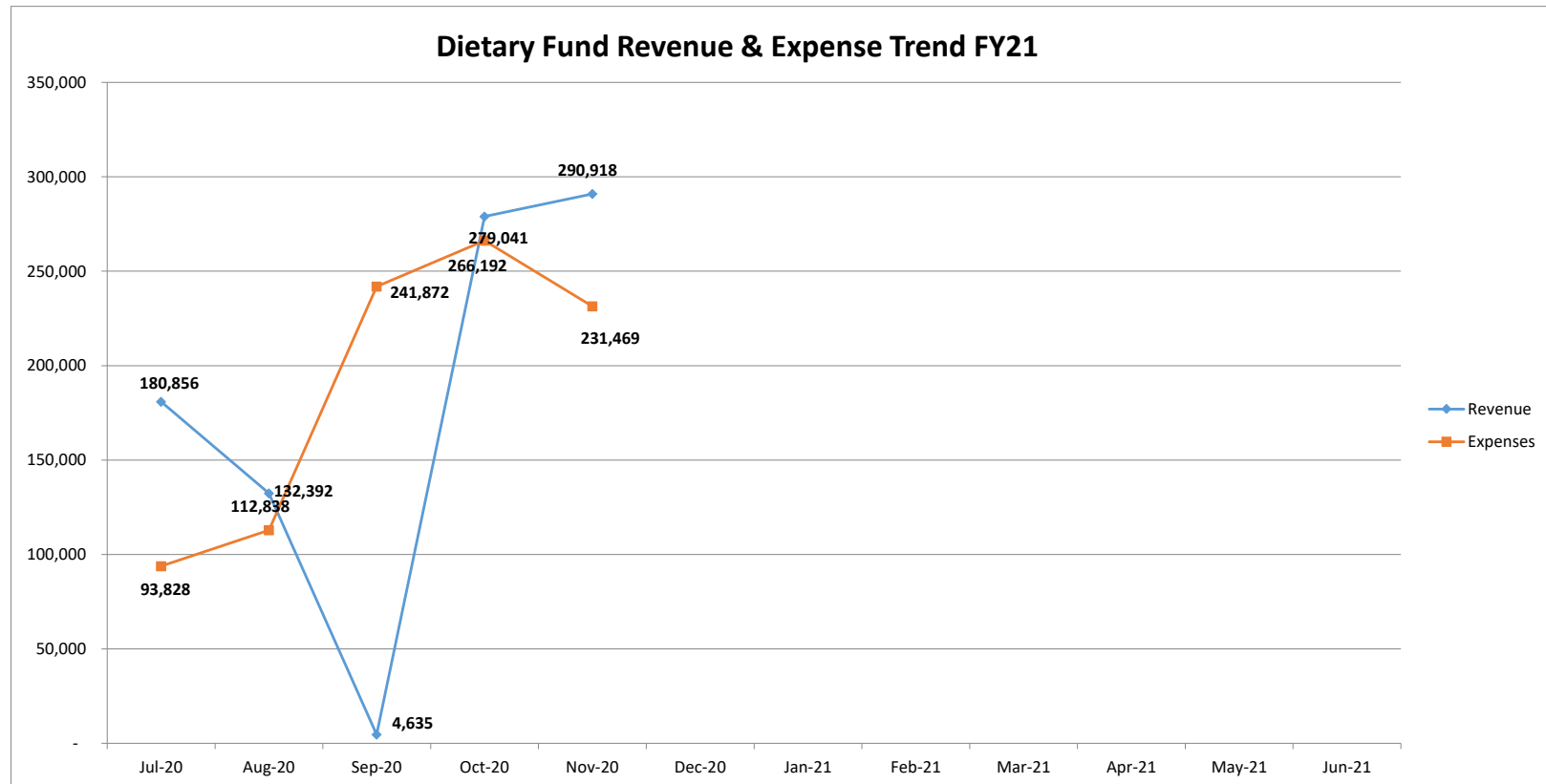
						Account Level	Amount
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	
Q						Equity	
142	Q	34120	000	000	00000	000	0.00
142	Q	34120	---	---	-----	---	0.00
142	Q	39000	000	000	00000	000	501,601.63CR
142	Q	39000	000	010	00000	000 REV EXP SUMMARY FLOW THROUGH	1,823.20
142	Q	39000	000	100	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	101	00000	000	0.00
142	Q	39000	000	160	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	171	00000	000	0.00
142	Q	39000	000	172	00000	000	5,900.00
142	Q	39000	000	200	00000	000 REV EXP SUMMARY FLOW THROUGH	4,500.09
142	Q	39000	000	440	00000	000 REV EXP SUMMARY FLOW THROUGH	3,128.63
142	Q	39000	000	720	00000	000	0.00
142	Q	39000	000	800	00000	000 REV EXP SUMMARY FLOW THROUGH	14,279.49
142	Q	39000	000	801	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	802	00000	000	0.00
142	Q	39000	000	803	00000	000	47,331.98
142	Q	39000	000	891	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	892	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	893	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	894	00000	000 REV EXP SUMMARY FLOW THROUGH	12,634.00
142	Q	39000	000	895	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	896	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	897	00000	000	0.00
142	Q	39000	000	898	00000	000	0.00
142	Q	39000	000	899	00000	000	4,314.00
142	Q	39000	000	900	00000	000 REV EXP SUMMARY FLOW THROUGH	781.16
142	Q	39000	000	910	00000	000 REV EXP SUMMARY FLOW THROUGH	0.00
142	Q	39000	000	931	00000	000	9,900.00
142	Q	39000	000	932	00000	000	95,094.69
142	Q	39000	---	---	-----	---	301,914.39CR
142	Q	-----	---	---	-----	---	301,914.39CR
							=====

Grand Asset Totals	266,317.99
Grand Liability Totals	35,596.40
Grand Equity Totals	301,914.39CR
Grand Totals	0.00

Number of Accounts: 425

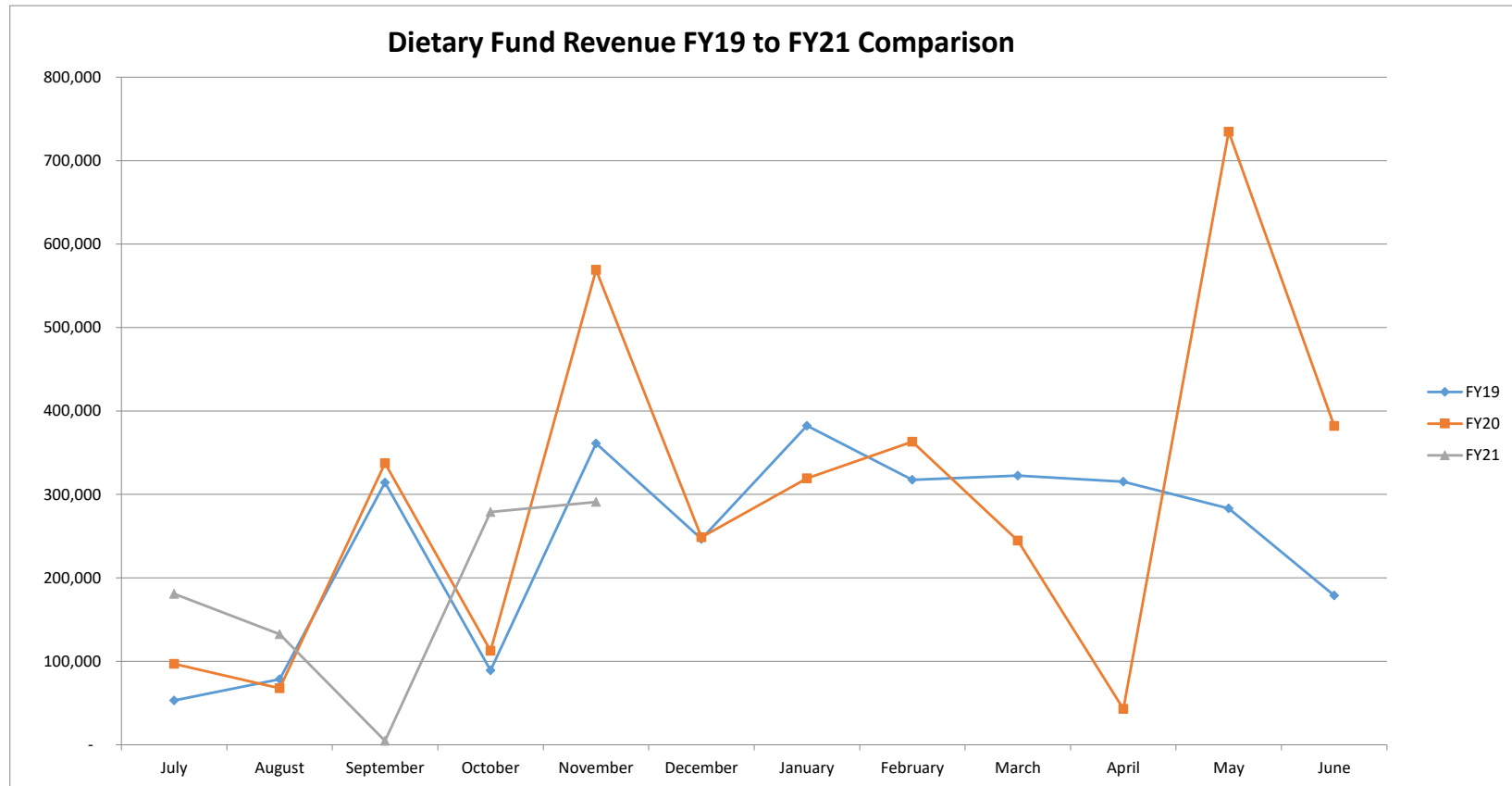
***** End of report *****

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	Totals-June
Revenue	180,856	132,392	4,635	279,041	290,918								887,841
Expenses	93,828	112,838	241,872	266,192	231,469								946,198
Variance	87,028	19,554	(237,237)	12,849	59,449	-	-	-	-	-	-	-	(58,357)



Revenue Comparison

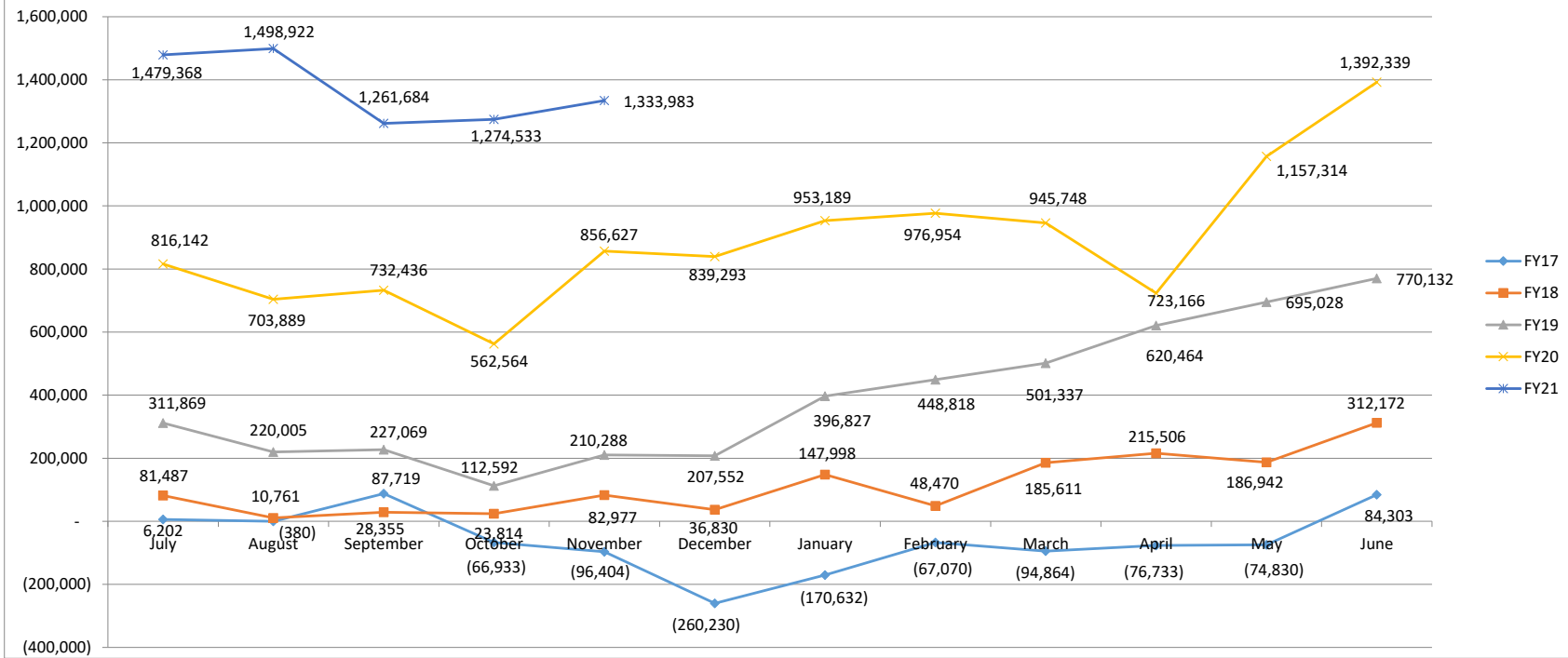
	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Totals-October</u>
FY18	56,161	57,986	137,772	480,851	299,619	107,422	382,928	115,313	403,556	218,966	324,776	174,522	1,032,390
FY19	53,086	78,498	314,242	89,217	361,225	246,588	382,380	317,529	322,633	315,330	283,344	178,802	896,269
FY20	96,897	67,678	337,321	112,471	569,111	248,583	319,253	363,026	244,781	42,900	734,740	382,101	1,183,478
FY21	180,856	132,392	4,635	279,041	290,918								887,841
Net Change PY	83,959	64,714	(332,686)	166,570	(278,193)								(295,637)



Dietary Fund Balance

	July	August	September	October	November	December	January	February	March	April	May	June
FY17	6,202	(380)	87,719	(66,933)	(96,404)	(260,230)	(170,632)	(67,070)	(94,864)	(76,733)	(74,830)	84,303
FY18	81,487	10,761	28,355	23,814	82,977	36,830	147,998	48,470	185,611	215,506	186,942	312,172
FY19	311,869	220,005	227,069	112,592	210,288	207,552	396,827	448,818	501,337	620,464	695,028	770,132
FY20	816,142	703,889	732,436	562,564	856,627	839,293	953,189	976,954	945,748	723,166	1,157,314	1,392,339
FY21	1,479,368	1,498,922	1,261,684	1,274,533	1,333,983							
1-Year Results	663,226	795,033	529,248	711,969								
2-Year Results	1,167,499	1,278,917	1,034,615	1,161,942								
3-Year Results	1,397,881	1,488,161	1,233,329	1,250,719								
4-Year Results	1,473,165	1,499,302	1,173,965	1,341,466								

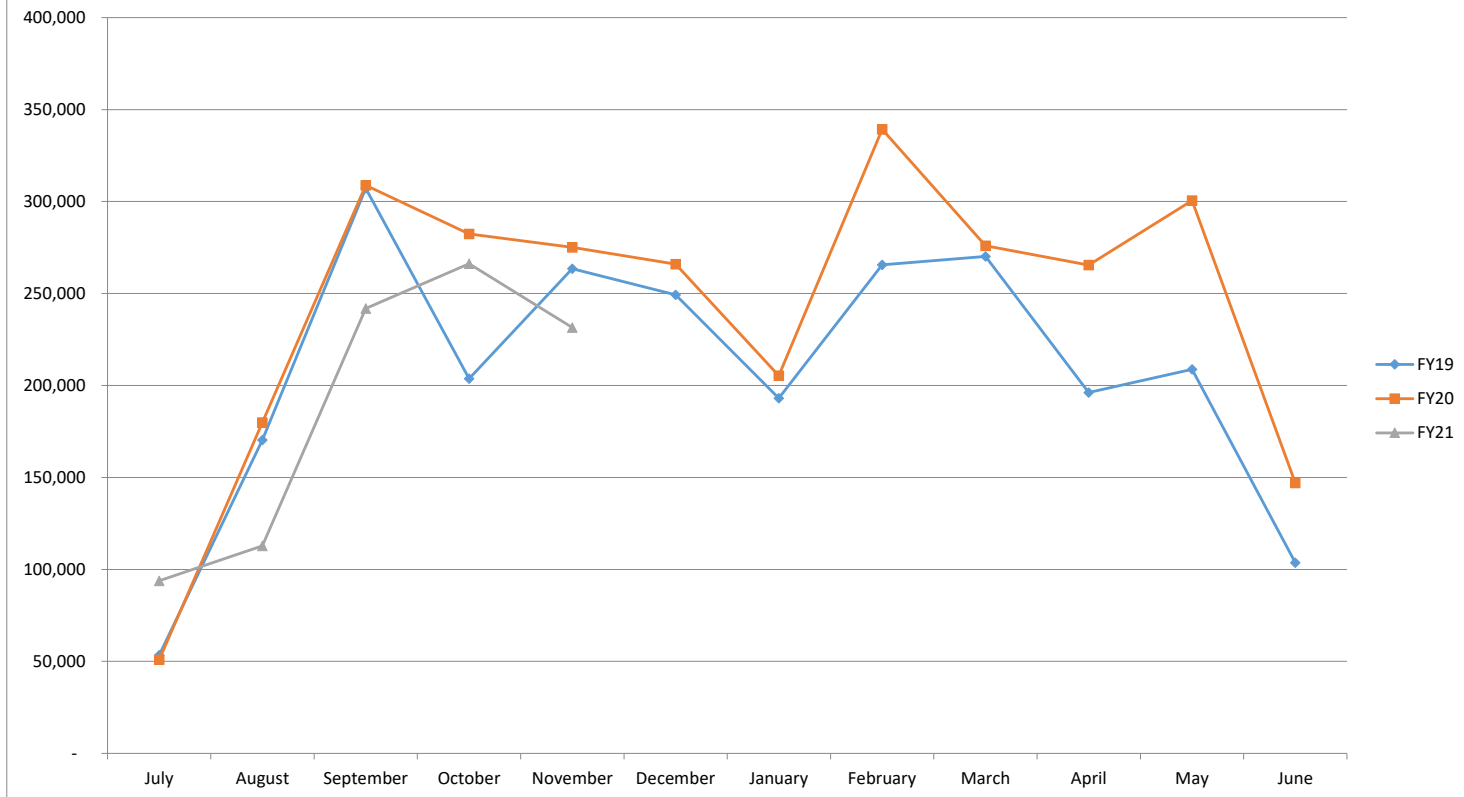
Dietary Fund Balance Tracking FY17 to FY20 (Trustee's Report)



Expense Comparison

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Totals-October</u>	<u>FY Results June</u>
FY18	58,908	128,454	120,178	485,391	240,457	153,569	271,760	214,841	266,415	189,071	353,340	49,292	1,033,389	\$ (998.89)
FY19	53,389	170,362	307,178	203,695	263,528	249,324	193,106	265,537	270,113	196,203	208,780	103,698	998,152	\$ (101,883.43)
FY20	50,886	179,932	308,773	282,344	275,048	265,916	205,357	339,261	275,987	265,482	300,592	147,076	1,096,983	\$ 86,494.96
FY21	93,828	112,838	241,872	266,192	231,469								946,198	\$ (58,356.82)
Net Change PY	42,942	(67,094)	(66,901)	(16,152)	(43,579)								(150,785)	

Dietary Fund Expense FY19 to FY21 Comparison



Account Level	2020-21	2019-20	2020-21	November	2019-20	2020-21	FYTD	2020-21	2020-21
Acct Description	Revised Budget	November	November	Variance	FYTD Activit	FYTD Activit	Variance	Uncollected Reve	FY % Coll
40110 CURRENT PROPERTY TAX	12,849,361	2,217,603	2,423,639	206,036	2,350,101	2,444,924	94,823	10,404,437	19.03
40120 TRUSTEE'S COLLECTIONS - PRIOR	436,033	21,775	24,902	3,127	249,156	251,926	2,770	184,107	57.78
40125 CLK/MASTER COLLECTIONS-PRIOR	1,715	107	122	15	661	986	325	729	57.50
40130 CIRCUIT CLERK/CLERK & MASTER C	237,783	6,697	6,600	-97	60,235	44,145	-16,091	193,638	18.57
40140 INTEREST AND PENALTY	191,661	5,139	5,689	549	41,059	28,306	-12,753	163,355	14.77
40161 PAYMENTS IN LIEU OF TAXES - T.	2,800	2,018	2,018	0	2,018	2,018	0	782	72.08
40162 PAYMENTS IN LIEU OF TAXES - LO	207,972	0	0	0	0	0	0	207,972	0.00
40163 PAYMENTS IN LIEU OF TAXES - OT	20,000	0	0	0	1,401	916	-485	19,084	4.58
40210 LOCAL OPTION SALES TAX	15,683,066	1,316,158	1,465,357	149,199	6,673,115	7,155,019	481,904	8,528,047	45.62
40270 BUSINESS TAX	405,000	9,865	10,155	290	44,938	38,526	-6,412	366,474	9.51
40275 MIXED DRINK TAX	13,000	0	0	0	2,866	5,674	2,808	7,326	43.64
40320 BANK EXCISE TAX	28,000	0	0	0	0	0	0	28,000	0.00
40350 INTERSTATE TELECOMMUNICATIONS	6,721	0	0	0	0	0	0	6,721	0.00
41110 MARRIAGE LICENSE	2,500	183	249	66	854	937	84	1,563	37.50
43512 TUITION - ADULT EDUCATION	10,000	0	0	0	0	0	0	10,000	0.00
43517 TUITION - OTHER	66,000	6,045	5,260	-785	23,010	8,085	-14,925	57,915	12.25
43581 COMMUNITY SERVICE FEES - CHILD	548,000	46,384	66,393	20,010	248,390	269,763	21,373	278,237	49.23
43990 OTHER CHARGES FOR SERVICES	0	0	925	925	0	925	925	-925	0.00
44110 INTEREST EARNED	65,000	12,472	9,654	-2,818	116,247	46,577	-69,670	18,423	71.66
44120 RENT ON BUILDINGS	1,000	0	0	0	0	0	0	1,000	0.00
44520 INSURANCE RECOVERY	31,906	896	6,604	5,708	46,872	144,416	97,544	-112,510	452.63
44530 SALE OF EQUIPMENT	25,000	0	0	0	5,814	3,472	-2,342	21,528	13.89
44560 DAMAGES RECOVERED FROM INDIVID	1,000	297,352	0	-297,352	297,352	50,789	-246,563	-49,789	5,078.90
44570 CONTRIBUTIONS & GIFTS	237,126	5,000	0	-5,000	9,126	4,500	-4,626	232,626	1.90
44990 OTHER LOCAL REVENUES - TAGS	500	18	18	0	159	229	71	271	45.85
44991 OTHER LOCAL REVENUE	100,651	265	0	-265	48,469	12,668	-35,801	87,983	12.59
44992 OTHER LOCAL REV- ROYALTIES/CO	33,150	3,284	0	-3,284	11,959	5,124	-6,835	28,026	15.46
46511 BASIC EDUCATION PROGRAM	36,966,000	3,563,200	3,651,100	87,900	14,252,800	14,604,400	351,600	22,361,600	39.51
46515 EARLY CHILDHOOD EDUCATION	172,802	0	0	0	0	0	0	172,802	0.00
46550 DRIVER EDUCATION	30,896	0	0	0	0	0	0	30,896	0.00
46590 OTHER STATE EDUCATION FUNDS	201,050	0	0	0	5,762	24,888	19,127	176,162	12.38
46610 CAREER LADDER PROGRAM	159,865	60,262	58,860	-1,402	60,262	58,860	-1,402	101,005	36.82
46851 STATE REVENUE SHARING - T.V.A.	1,277,167	319,292	297,186	-22,106	319,292	297,186	-22,106	979,981	23.27
46980 OTHER STATE GRANTS	443,245	17,473	32,839	15,366	35,374	43,293	7,919	399,952	9.77
47143 IDEA PART-B HIGH COST FUNDS	3,500	0	0	0	0	0	0	3,500	0.00
47146 ENGLISH LANGUAGE AQU. GRANTS	3,900	0	0	0	0	0	0	3,900	0.00
47640 ROTC REIMBURSEMENT	165,000	7,107	6,057	-1,050	71,391	46,556	-24,836	118,444	28.22
49800 OPERATING TRANSFERS - INDIRECT	54,400	0	0	0	0	0	0	54,400	0.00
Grand Revenue Totals	70,682,770	7,918,595	8,073,627	155,032	24,978,683	25,595,108	616,426	45,087,662	36.21

Account Level	2020-21	2019-20	2020-21	November	2019-20	2020-21	FYTD	2020-21	2020-21
Acct Description	Revised Budget	November	November	Variance	FYTD Activit	FYTD Activit	Variance	Uncollected Reve	FY % Coll
Number of Accounts: 38									

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1							SALES TAX ANALYSIS							
2	141R 40210													
3														
4	YEAR	TOTAL	July	August	September	October	November	December	January	February	March	April	May	June
5														
6	1995-96	7,964,549.95	611,536.43	650,039.30	596,451.81	626,656.64	665,950.77	645,367.17	793,944.02	872,382.08	581,914.60	553,125.28	700,497.25	666,684.60
7	1996-97	8,336,657.30	668,621.91	695,781.06	645,426.90	665,996.66	712,853.08	700,269.94	714,674.24	917,676.40	636,923.88	635,082.70	639,073.10	704,277.43
8	1997-98	9,028,886.69	721,817.32	780,093.18	704,916.44	717,825.19	798,852.97	747,016.98	760,728.85	1,024,051.84	649,227.26	638,150.71	787,948.69	698,257.26
9	1998-99	9,418,336.41	729,516.21	780,343.86	758,281.99	769,388.96	789,685.47	793,285.27	808,672.84	1,049,009.40	669,997.81	685,164.29	785,149.89	799,840.42
10	1999-00	9,925,491.78	761,578.86	848,424.57	757,359.52	832,656.56	798,763.84	812,346.45	826,725.33	1,142,546.37	711,564.82	750,908.81	878,078.63	804,538.02
11	2000-01	10,302,344.61	804,204.89	905,337.72	804,216.35	854,382.25	909,453.32	794,725.07	882,257.31	1,178,919.01	758,048.36	742,368.32	860,763.60	807,668.41
12	2001-02	10,532,891.37	808,555.26	866,353.62	796,577.42	828,852.58	889,601.40	870,074.31	872,050.60	1,199,611.30	768,580.66	790,051.97	938,373.85	904,208.40
13	2002-03	10,638,027.23	906,277.17	974,296.94	882,472.09	811,952.60	891,857.89	850,620.49	926,239.19	1,186,561.52	763,464.89	727,893.01	896,976.99	819,414.45
14	2003-04	11,067,961.48	852,744.87	931,182.77	884,455.76	904,582.89	939,687.81	883,319.35	949,214.33	1,224,464.85	796,000.63	798,184.90	971,370.65	932,752.67
15	2004-05	12,141,242.02	959,427.54	1,003,502.83	961,878.30	960,187.49	981,448.59	962,577.75	1,007,923.70	1,354,489.51	869,026.19	1,061,329.31	1,043,956.65	975,494.16
16	2005-06	12,336,585.09	955,565.19	1,032,019.38	1,019,556.16	1,105,255.87	1,019,172.70	995,288.52	1,052,343.46	1,443,274.33	811,741.53	876,236.72	1,048,459.42	977,671.81
17	2006-07	12,847,409.98	1,026,100.62	1,085,657.40	1,035,122.60	1,044,487.23	1,102,319.02	1,016,987.55	980,057.85	1,443,529.82	1,018,080.51	955,096.95	1,130,190.78	1,009,779.65
18	2007-08	13,475,705.49	1,079,389.94	1,164,602.82	1,112,875.15	1,123,975.96	1,128,221.21	1,082,375.90	1,170,203.04	1,480,368.07	934,432.24	1,003,760.54	1,131,648.39	1,063,852.23
19	2008-09	13,118,209.41	1,121,283.53	1,163,968.03	1,069,948.56	1,109,937.70	1,119,035.49	1,083,890.72	1,091,466.64	1,441,865.04	858,933.82	992,382.26	1,070,456.28	995,041.34
20	2009-10	12,609,635.54	1,008,819.19	1,099,406.55	992,789.10	1,066,457.07	1,052,452.00	997,413.03	1,039,892.90	1,366,560.85	888,185.43	945,035.53	1,121,973.47	1,030,650.42
21	2010-11	13,050,988.91	1,054,228.59	1,128,189.89	1,037,584.63	1,056,839.88	1,086,389.24	1,054,070.16	1,094,354.84	1,429,909.64	867,910.25	1,009,209.95	1,143,124.29	1,089,177.55
22	2011-12	13,808,173.10	1,081,535.67	1,228,666.98	1,138,627.12	1,132,824.15	1,125,406.77	1,090,432.58	1,133,742.86	1,526,365.45	1,016,848.19	1,065,106.10	1,194,803.93	1,073,813.30
23	2012-13	13,530,626.40	1,137,511.17	1,176,802.38	1,071,451.21	1,148,396.78	1,150,162.91	1,096,243.83	1,142,826.70	1,516,667.47	785,969.43	1,037,806.81	1,169,086.53	1,097,701.18
24	2013-14	13,756,487.05	1,138,760.08	1,166,521.54	1,081,327.46	1,126,284.98	1,099,605.17	1,103,883.00	1,136,848.35	1,508,355.06	971,672.20	1,055,143.00	1,275,350.78	1,092,735.43
25	2014-15	14,057,315.44	1,142,752.51	1,227,623.79	1,131,340.43	1,189,344.14	1,190,743.05	1,134,318.63	1,199,396.63	1,588,182.32	889,370.36	1,008,340.90	1,211,709.73	1,144,192.95
26	2015-16	14,722,621.29	1,241,008.04	1,233,271.57	1,166,463.36	1,203,804.59	1,229,321.78	1,188,390.71	1,246,671.22	1,641,380.40	1,070,197.64	997,571.40	1,284,815.87	1,219,724.71
27	2016-17	14,747,100.82	1,183,242.43	1,271,727.15	1,176,910.43	1,236,255.66	1,252,584.64	1,203,060.65	1,234,360.41	1,672,699.50	977,436.65	1,033,968.30	1,288,153.30	1,216,701.70
28	2017-18	15,349,677.89	1,205,951.87	1,271,772.24	1,218,781.58	1,210,362.79	1,249,834.14	1,202,844.48	1,292,583.56	1,624,509.44	1,147,863.70	1,134,847.93	1,558,692.28	1,231,633.88
29	2018-19	15,494,923.37	1,278,018.86	1,291,098.17	1,228,129.70	1,291,319.95	1,284,627.33	1,285,032.84	1,328,654.02	1,591,314.78	1,249,696.22	1,156,902.45	1,353,122.68	1,157,006.37
30	2019-20	16,025,666.39	1,344,150.84	1,344,028.39	1,307,238.15	1,361,539.99	1,316,157.76	1,348,576.15	1,379,403.02	1,729,590.49	1,212,600.58	1,176,918.48	1,324,871.88	1,180,590.66
31	2020-21	7,155,018.82	1,395,726.34	1,499,518.71	1,411,794.82	1,382,621.85	1,465,357.10							
32														
33		Prior Year-to-Date Comparison												
34	INC / (DEC)	481,903.69	51,575.50	155,490.32	104,556.67	21,081.86	149,199.34							
35														
36														
37		Budgeted												
38														
39	% of FY21 Budget Collected		45.623%											
40	FY21 Budgeted Amount		15,683,066.00											
41														
42														
43														
44	2000-01	98.756%	7.709%	8.678%	7.709%	8.190%	8.718%	7.618%	8.457%	11.301%	7.267%	7.116%	8.251%	7.742%
45	2001-02	103.110%	7.915%	8.481%	7.798%	8.114%	8.709%	8.517%	8.537%	11.743%	7.524%	7.734%	9.186%	8.852%
46	2002-03	97.113%	8.273%	8.894%	8.056%	7.412%	8.142%	7.765%	8.456%	10.832%	6.970%	6.645%	8.188%	7.480%
47	2003-04	103.131%	7.947%	8.677%	8.241%	8.429%	8.756%	8.231%	8.845%	11.409%	7.417%	7.437%	9.051%	8.691%
48	2004-05	103.260%	8.160%	8.535%	8.181%	8.166%	8.347%	8.187%	8.572%	11.520%	7.391%	9.026%	8.879%	8.296%
49	2005-06	100.746%	7.804%	8.428%	8.326%	9.026%	8.323%	8.128%	8.594%	11.786%	6.629%	7.156%	8.562%	7.984%
50	2006-07	100.277%	8.009%	8.474%	8.079%	8.152%	8.604%	7.938%	7.650%	11.267%	7.946%	7.455%	8.821%	7.882%
51	2007-08	101.108%	8.099%	8.738%	8.350%	8.433%	8.465%	8.121%	8.780%	11.107%	7.011%	7.531%	8.491%	7.982%
52	2008-09	99.170%	8.477%	8.799%	8.089%	8.391%	8.460%	8.194%	8.251%	10.900%	6.493%	7.502%	8.092%	7.522%
53	2009-10	100.000%	8.000%	8.719%	7.873%	8.457%	8.346%	7.910%	8.247%	10.837%	7.044%	7.495%	8.898%	8.174%
54	2010-11	101.300%	8.183%	8.757%	8.054%	8.203%	8.432%	8.181%	8.494%	11.099%	6.737%	7.833%	8.873%	8.454%
55	2011-12	101.963%	7.986%	9.073%	8.408%	8.365%	8.310%	8.052%	8.372%	11.271%	7.509%	7.865%	8.823%	7.929%
56	2012-13	94.995%	7.922%	8.268%	7.528%	8.069%	8.081%	7.702%	8.029%	10.656%	5.522%	7.292%	8.214%	7.712%
57	2013-14	100.000%	8.278%	8.480%	7.860%	8.187%	7.993%	8.024%	8.264%	10.965%	7.065%	7.670%	9.271%	7.943%
58	2014-15	102.187%	8.307%	8.924%	8.224%	8.646%	8.656%	8.246%	8.719%	11.545%	6.465%	7.330%	8.808%	8.317%
59	2015-16	99.477%	8.385%	8.333%	7.882%	8.134%	8.306%	8.030%	8.423%	11.090%	7.231%	6.740%	8.681%	8.241%
60	2016-17	99.643%	7.995%	8.593%	7.952%	8.353%	8.463%	8.129%	8.340%	11.302%	6.604%	6.986%	8.704%	8.221%
61	2017-18	102.059%	8.018%	8.456%	8.104%	8.048%	8.310%	7.998%	8.594%	10.801%	7.632%	7.546%	10.364%	8.189%
62	2018-19	102.177%	8.428%	8.514%	8.099%	8.515%	8.471%	8.474%	8.761%	10.493%	8.241%	7.629%	8.923%	7.630%
63	2019-20	102.185%	8.571%	8.570%	8.335%	8.682%	8.392%	8.599%	8.795%	11.028%	7.732%	7.504%	8.448%	7.528%
64	2020-21	45.623%	8.900%	9.561%	9.002%	8.816%	9.344%							

TO: Finance Committee Members
FROM: Brad Hale, Chief Financial Officer
DATE: January 4, 2021

SUBJECT: Financial Statements (Revenue & Expense) Summary for November 2020

Key Revenue Variances for November 2020 to November 2019

- Current Property Tax (40110) increase of \$206,036 from the prior year due to mostly timing of collections
- Sales Tax (40210) increase of \$149,199
- Basic Education Program (46511) – increase of \$87,900 in funding
- Damages Recovered (44560) – decrease in \$297,352 which was the result of a windfall from a court settlement from November 2019

Key Expenses for November 2020

71100399 – Other Contracted Services

Expenditures of \$305,305.46 were incurred in the expense line item for the month of November 2020 to the University School for the contractual revenue sharing payment.

71100499 – Other Supplies

The following key expenses occurred in this line item in November 2020.

- \$1,841.47 to DCHS Cross Country: reimburse state competition expenses
- \$1,998.60 to Educators Publishing Service
 - Dollar General Literacy Grant materials

71300730 – Vocational Equipment

The following key expenses were incurred in this line item in November 2020.

- \$50,000.00 to Georgia Educational Solutions
 - DCHS CTE- Automotive Mechanics

72120599 – Other Charges

The following key expenses were incurred in this line item in November 2020.

- \$5,000.00 to Food City for 200, \$25.00 Gift Cards
 - Thanksgiving meals to student families in need

EXPENDITURES (cont'd)

72130322 – Evaluation and Testing

The following key expenses were incurred in this line item in November 2020.

- \$3,000.00 to ACT for Test Fees
- \$5,950.00 to Riverside Insights
 - 1,700 Easy CBM License Renewals

72210499 – Other Supplies

The following key expenses were incurred in this line item in November 2020.

- The expenses of \$2,749.00 to the Committee for Children
 - Second Step middle School Program (Safe School Funds)

72220399 – Other Contracted Services

The following key expenses were incurred in this line item in November 2020.

- The expenses of \$3,865.00 to Mini Miracles, SPED OT/PT

72250399 – Other Contracted Services

The following key expenses were incurred in this line item in November 2020.

- \$2,000.00 to Instructure Inc., Canvas Renewal

72250499 – Other Supplies

The following key expenses were incurred in this line item in November 2020.

- \$2,028.53 to Insight Direct for 10 Dell PC's for stock
- \$5,173.59 to IPEVO for 50 USB Cameras for stock
- \$63,066.00 to Gov. Connections for 200 Chromebooks & Licenses for stock

72320399 – Other Contracted Services

The following key expenses were incurred in this line item in November 2020.

- \$5,250.63 to RICOH in payment of copier lease contracts at AFRC, C.O., DCHS Graphics, and Midway

EXPENDITURES (cont'd)

72610399 – Other Contracted Services

The follow key expenses were incurred in this line item in November 2020.

- \$4,200.00 to Stevens Septic Tank Service for a pump at LES
- \$1,800.00 for Grease Trap Service
- \$898.00 for Pest Control Service

72610499 – Other Supplies

The follow key expense were incurred in this line item in November 2020.

- \$9,600.00 to Hoover's Arborscapes; DCHS Creek bank Tree & Brush removal (Safe School Funds)
- \$10,802.50 for system wide grounds maintenance supplies

72620335 – Maintenance & Repairs, Buildings

The follow key expenses were incurred in this line item in November 2020.

- \$2,435.00 to Praters Flooring
 - Painting Gray Gym floor
- \$6,599.28 to Eskola Roofing for repairs at RVES

72620499– Other Supplies

The following key expenses were incurred in this line item in November 2020:

- \$3,598.80 to Share Corporation for sewer drain chemicals
- \$994.57 for electrical maintenance supplies
- \$854.40 for HVAC supplies
- \$709.99 for plumbing supplies
- \$11,442.01for general maintenance supplies
- \$2,500.00 to Thompson & Litton Inc in payment of architect fees for DBHS Stadium Bleacher Inspection

EXPENDITURES (cont'd)

Overall November 2020 Expenses Compared to November 2019 Expenses

Expenses in November 2020 were \$5,506,317.75 compared to \$5,976,089.48 in November 2019. This is a variance of (\$469,771.73) from November 2019. The key reasons for this variance is listed below:

- Overall reduction of hourly staffing cost and associated fixed cost due reduced overtime needed
- 71100-599 (\$25,532.00) less due to the prior year error in state funding resulting in a transfer to the JC School System
- 72210-524 (\$29,080.83) less due to decreased profession development expenses
- 72250-399 (25,130.21) less due to timing of I.T. license renewals
- 72310-513 (23,300.00) less in Workers Compensation expenses
- 72610-415 (33,822.08) less in Electricity Expense
- 72610-454 (16,146.26) less in Water & Sewer Expense
- 72710-729 (26,238.87) less in Vehicle Purchases due to timing

		CHECK CHECK					
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT	
141	72130	322	141213113	11/06/2020	ACT	1,500.00	
141	72130	322	141213113	11/06/2020	ACT	1,500.00	
141	72220	355	141213114	11/06/2020	ALLEN, ELLEN	91.18	
141	72620	499	141213115	11/06/2020	ALUMINUM & GLASS SYS	555.80	
141	72620	499	141213116	11/06/2020	ANDY OXY CO INC	24.91	
141	71100	499	141213117	11/06/2020	BANKCARD CENTER	79.00	
141	71300	429	141213117	11/06/2020	BANKCARD CENTER	238.88	
141	72310	599	141213117	11/06/2020	BANKCARD CENTER	218.75	
141	72710	599	141213117	11/06/2020	BANKCARD CENTER	90.00	
141	72620	499	141213118	11/06/2020	BATTERIES PLUS LLC	498.00	
141	72310	331	141213119	11/06/2020	BENNETT & DECAMP PLL	4,500.00	
141	71100	499	141213120	11/06/2020	BLEVINS, CINDY	35.15	
141	71100	429	141213121	11/06/2020	BLICK ART MATERIALS	29.99	
141	71100	429	141213121	11/06/2020	BLICK ART MATERIALS	29.90	
141	71100	429	141213121	11/06/2020	BLICK ART MATERIALS	12.80	
141	72210	432	141213122	11/06/2020	BOUND TO STAY BOUND	776.71	
141	72210	355	141213123	11/06/2020	CALDERWOOD, TAMARA	19.27	
141	72220	355	141213124	11/06/2020	CAMPBELL, AMANDA	78.02	
141	71100	299	141213125	11/06/2020	CASTLE, KIM	91.39	
141	72320	307	141213126	11/06/2020	CENTURYLINK	138.86	
141	72610	499	141213127	11/06/2020	CERTIFIED LABORATORI	863.89	
141	72220	355	141213128	11/06/2020	CHITTUM, ROB	64.39	
141	72620	499	141213129	11/06/2020	CITY ELECTRIC SUPPLY	994.57	
141	72120	355	141213130	11/06/2020	COLLETTE, TERESA	96.35	
141	72320	399	141213131	11/06/2020	COMCAST	45.09	
141	72320	399	141213131	11/06/2020	COMCAST	76.21	
141	71100	429	141213132	11/06/2020	DCHS DIGITAL GRAPHIC	142.00	
141	71100	429	141213133	11/06/2020	DEMCO	393.71	
141	72710	207	141213134	11/06/2020	DIRECT HEALTH CARE	528.00	
141	73400	499	141213135	11/06/2020	DISCOUNT SCHOOL SUPP	56.54	
141	72230	355	141213136	11/06/2020	FINK, CRYSTAL	36.19	
141	71300	429	141213138	11/06/2020	FOOD CITY	500.00	
141	72710	450	141213139	11/06/2020	FREE SERVICE TIRE CO	355.45	
141	72710	450	141213139	11/06/2020	FREE SERVICE TIRE CO	135.00	
141	72710	412	141213140	11/06/2020	FUELZ-A MCPHERSON CO	9,978.94	
141	72710	425	141213140	11/06/2020	FUELZ-A MCPHERSON CO	7,568.67	
141	72250	499	141213141	11/06/2020	GOVCONNECTION, INC	604.50	
141	72250	499	141213141	11/06/2020	GOVCONNECTION, INC	5,466.24	
141	72250	499	141213141	11/06/2020	GOVCONNECTION, INC	57,600.00	
141	71100	429	141213142	11/06/2020	GUIDED READERS INC	167.00	
141	72230	355	141213143	11/06/2020	HALE, CHARLES	102.46	
141	72120	355	141213144	11/06/2020	HARRIS, CHELSAE	15.51	
141	72210	355	141213145	11/06/2020	HART, TOREY	126.90	
141	72220	355	141213146	11/06/2020	HONEYCUTT, BRANDI	30.08	
141	72250	499	141213147	11/06/2020	INSIGHT DIRECT USA	552.28	
141	72250	499	141213147	11/06/2020	INSIGHT DIRECT USA	554.27	
141	72250	399	141213148	11/06/2020	INSTRUCTURE INC	2,000.00	
141	72250	499	141213149	11/06/2020	IPEVO INC	5,173.59	
141	72210	432	141213150	11/06/2020	ISTE	145.00	
141	72220	355	141213151	11/06/2020	IVESTER, ASHLEY	32.90	
141	72610	454	141213152	11/06/2020	JOHNSON CITY UTILITY	37.52	
141	72610	454	141213152	11/06/2020	JOHNSON CITY UTILITY	2,180.86	
141	72610	454	141213152	11/06/2020	JOHNSON CITY UTILITY	541.55	
141	72610	454	141213153	11/06/2020	JONESBOROUGH WATER D	1,877.72	
141	72610	454	141213153	11/06/2020	JONESBOROUGH WATER D	105.42	
141	72610	454	141213153	11/06/2020	JONESBOROUGH WATER D	584.47	

		CHECK CHECK					
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT	
141	72610	454	141213153	11/06/2020	JONESBOROUGH WATER D	27.50	
141	73400	499	141213154	11/06/2020	LAKESHORE LEARNING M	200.04	
141	71100	429	141213155	11/06/2020	LEARNING A-Z	346.35	
141	72220	355	141213156	11/06/2020	LOYD, KATHY	128.31	
141	72220	355	141213157	11/06/2020	MAY, JEREMY	39.01	
141	71300	429	141213158	11/06/2020	MBA RESEARCH & CURRI	995.00	
141	72220	355	141213159	11/06/2020	MCCARTT, MAGGIE	42.77	
141	72710	453	141213160	11/06/2020	MID-SOUTH BUS CENTER	541.34	
141	72710	453	141213160	11/06/2020	MID-SOUTH BUS CENTER	580.60	
141	72710	453	141213160	11/06/2020	MID-SOUTH BUS CENTER	439.99	
141	72710	453	141213160	11/06/2020	MID-SOUTH BUS CENTER	799.59	
141	72710	453	141213160	11/06/2020	MID-SOUTH BUS CENTER	655.20	
141	72710	453	141213160	11/06/2020	MID-SOUTH BUS CENTER	242.96	
141	72220	399	141213161	11/06/2020	MINI MIRACLES THERAP	3,440.00	
141	72220	399	141213161	11/06/2020	MINI MIRACLES THERAP	425.00	
141	72620	499	141213162	11/06/2020	MURPHY INC	3,092.00	
141	71100	499	141213163	11/06/2020	MUSIC DOCTORS	718.77	
141	71100	499	141213163	11/06/2020	MUSIC DOCTORS	273.50	
141	72130	499	141213164	11/06/2020	NATIONAL CENTER FOR	250.88	
141	71100	207	141213165	11/06/2020	NAVE, LELIA	3,023.00	
141	72220	499	141213166	11/06/2020	NCS PEARSON INC	303.69	
141	72510	499	141213167	11/06/2020	NELCO	720.67	
141	73300	599	141213168	11/06/2020	NEWLON, LISA	945.00	
141	71100	429	141213169	11/06/2020	OFFICE DEPOT INC	87.88	
141	71100	429	141213169	11/06/2020	OFFICE DEPOT INC	11.79	
141	71100	429	141213169	11/06/2020	OFFICE DEPOT INC	4.39	
141	71100	429	141213169	11/06/2020	OFFICE DEPOT INC	3.50	
141	71100	429	141213169	11/06/2020	OFFICE DEPOT INC	9.99	
141	72210	355	141213170	11/06/2020	OGLE, JOSH	112.80	
141	71100	206	141213171	11/06/2020	AMERICAN UNITED LIFE	1,500.00	
141	71100	299	141213171	11/06/2020	AMERICAN UNITED LIFE	1,358.21	
141	71200	206	141213171	11/06/2020	AMERICAN UNITED LIFE	281.00	
141	71300	206	141213171	11/06/2020	AMERICAN UNITED LIFE	130.50	
141	72110	206	141213171	11/06/2020	AMERICAN UNITED LIFE	4.40	
141	72120	206	141213171	11/06/2020	AMERICAN UNITED LIFE	44.30	
141	72130	206	141213171	11/06/2020	AMERICAN UNITED LIFE	77.80	
141	72210	206	141213171	11/06/2020	AMERICAN UNITED LIFE	92.10	
141	72220	206	141213171	11/06/2020	AMERICAN UNITED LIFE	47.30	
141	72230	206	141213171	11/06/2020	AMERICAN UNITED LIFE	6.10	
141	72320	206	141213171	11/06/2020	AMERICAN UNITED LIFE	17.40	
141	72410	206	141213171	11/06/2020	AMERICAN UNITED LIFE	179.50	
141	72510	206	141213171	11/06/2020	AMERICAN UNITED LIFE	6.00	
141	72610	206	141213171	11/06/2020	AMERICAN UNITED LIFE	69.50	
141	72620	206	141213171	11/06/2020	AMERICAN UNITED LIFE	28.10	
141	72710	206	141213171	11/06/2020	AMERICAN UNITED LIFE	151.70	
141	72810	206	141213171	11/06/2020	AMERICAN UNITED LIFE	7.60	
141	73100	206	141213171	11/06/2020	AMERICAN UNITED LIFE	166.40	
141	72250	206	141213171	11/06/2020	AMERICAN UNITED LIFE	47.90	
141	72210	432	141213172	11/06/2020	OVERDRIVE	1,178.54	
141	72210	432	141213172	11/06/2020	OVERDRIVE	2,881.59	
141	72620	335	141213173	11/06/2020	PRATERS INCORPORATED	2,435.00	
141	72250	499	141213174	11/06/2020	QUILL LLC	380.91	
141	72250	499	141213174	11/06/2020	QUILL LLC	436.00	
141	72250	499	141213174	11/06/2020	QUILL LLC	95.39	
141	72250	499	141213174	11/06/2020	QUILL LLC	210.88	
141	72250	499	141213174	11/06/2020	QUILL LLC	195.29	

		CHECK CHECK				
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
141	72250	499	141213174	11/06/2020	QUILL LLC	390.58
141	72250	499	141213174	11/06/2020	QUILL LLC	61.91
141	72250	499	141213174	11/06/2020	QUILL LLC	123.82
141	72250	499	141213174	11/06/2020	QUILL LLC	742.07
141	72250	499	141213174	11/06/2020	QUILL LLC	98.99
141	72250	499	141213174	11/06/2020	QUILL LLC	161.88
141	72250	499	141213174	11/06/2020	QUILL LLC	90.89
141	73400	499	141213175	11/06/2020	REALLY GOOD STUFF	142.93
141	72210	432	141213176	11/06/2020	RENAISSANCE	2,549.00
141	72320	399	141213177	11/06/2020	RICOH USA, INC	454.09
141	72320	399	141213177	11/06/2020	RICOH USA, INC	454.09
141	72320	399	141213177	11/06/2020	RICOH USA, INC	2,150.12
141	72320	399	141213177	11/06/2020	RICOH USA, INC	97.74
141	72320	399	141213177	11/06/2020	RICOH USA, INC	374.72
141	72320	399	141213177	11/06/2020	RICOH USA, INC	139.09
141	72320	399	141213177	11/06/2020	RICOH USA, INC	139.09
141	72320	399	141213177	11/06/2020	RICOH USA, INC	1,221.77
141	72320	399	141213177	11/06/2020	RICOH USA, INC	219.92
141	72130	322	141213178	11/06/2020	RIVERSIDE INSIGHTS	5,950.00
141	71200	429	141213178	11/06/2020	RIVERSIDE INSIGHTS	1,750.00
141	72620	499	141213179	11/06/2020	ROBERT BROOKE & ASSO	465.25
141	71100	429	141213180	11/06/2020	SCHOLASTIC INC	198.41
141	71100	429	141213181	11/06/2020	SCHOLASTIC MAGAZINES	158.76
141	71100	429	141213182	11/06/2020	SCHOOL SPECIALTY INC	183.35
141	72220	355	141213183	11/06/2020	SELF, LEA	45.12
141	72610	499	141213184	11/06/2020	SHARE CORPORATION	120.00
141	72620	499	141213184	11/06/2020	SHARE CORPORATION	2,603.80
141	72620	499	141213184	11/06/2020	SHARE CORPORATION	995.00
141	72620	499	141213185	11/06/2020	SHERWIN WILLIAMS	236.87
141	72610	499	141213185	11/06/2020	SHERWIN WILLIAMS	340.35
141	72610	499	141213185	11/06/2020	SHERWIN WILLIAMS	907.60
141	72220	355	141213186	11/06/2020	ST JOHN, SEBRENA	40.42
141	72610	399	141213187	11/06/2020	STEVENS SEPTIC TANK	4,200.00
141	72220	355	141213188	11/06/2020	TEILMANN, CHRISTIE	65.80
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	38.58
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	70.03
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	291.89
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	138.68
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	51.00
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	126.82
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	37.99
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	25.56
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	98.93
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	17.68
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	175.96
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	86.91
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	49.95
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	57.13
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	142.80
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	199.00
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	197.98
141	71100	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	64.34
141	71300	429	141213189	11/06/2020	TENNESSEE OFFICE SUP	108.68
141	72320	435	141213189	11/06/2020	TENNESSEE OFFICE SUP	99.95
141	72320	435	141213189	11/06/2020	TENNESSEE OFFICE SUP	215.03
141	72620	499	141213189	11/06/2020	TENNESSEE OFFICE SUP	451.44

		CHECK CHECK					
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT	
141	72610	499	141213190	11/06/2020	TENNESSEE TURFGRASS	75.00	
141	72610	499	141213190	11/06/2020	TENNESSEE TURFGRASS	550.00	
141	72120	355	141213191	11/06/2020	THOMAS, KARRIE	141.94	
141	72620	701	141213192	11/06/2020	THOMPSON & LITTON IN	500.00	
141	71100	210	141213193	11/06/2020	TN DEPT OF LABOR & W	8,668.51	
141	72620	499	141213194	11/06/2020	UNITED RENTALS	919.90	
141	72620	499	141213195	11/06/2020	UNITED REFRIGERATION	578.52	
141	72620	499	141213195	11/06/2020	UNITED REFRIGERATION	854.40	
141	72620	499	141213195	11/06/2020	UNITED REFRIGERATION	2,171.83	
141	72610	399	141213196	11/06/2020	VALLEY PROTEINS	1,500.00	
141	72610	399	141213196	11/06/2020	VALLEY PROTEINS	300.00	
141	72120	355	141213197	11/06/2020	WAGNER, KELLY	51.23	
141	72710	453	141213198	11/13/2020	ADVANCE AUTO PARTS	1,586.95	
141	72620	499	141213199	11/13/2020	AIRGAS INC, SOUTH DI	19.53	
141	72710	330	141213200	11/13/2020	ALLY	350.54	
141	72250	499	141213201	11/13/2020	APPLE INC	357.00	
141	72210	336	141213201	11/13/2020	APPLE INC	1,199.00	
141	72710	424	141213202	11/13/2020	ATCO INTERNATIONAL	209.00	
141	72620	499	141213203	11/13/2020	BLUE TARP FINANCIAL	660.98	
141	71100	429	141213204	11/13/2020	BSN SPORTS	769.24	
141	71100	429	141213205	11/13/2020	CARLEX	57.65	
141	72620	307	141213206	11/13/2020	CENTURYLINK	27.66	
141	72610	454	141213208	11/13/2020	CHUCKEY UTILITY DIST	176.73	
141	72610	599	141213209	11/13/2020	CINTAS	49.49	
141	72610	599	141213209	11/13/2020	CINTAS	49.49	
141	72610	599	141213209	11/13/2020	CINTAS	49.49	
141	72610	599	141213209	11/13/2020	CINTAS	49.49	
141	72610	599	141213209	11/13/2020	CINTAS	45.25	
141	72610	599	141213209	11/13/2020	CINTAS	45.25	
141	72610	599	141213209	11/13/2020	CINTAS	45.25	
141	72610	599	141213209	11/13/2020	CINTAS	45.25	
141	72610	599	141213209	11/13/2020	CINTAS	67.86	
141	72610	599	141213209	11/13/2020	CINTAS	67.86	
141	72610	599	141213209	11/13/2020	CINTAS	67.86	
141	72610	599	141213209	11/13/2020	CINTAS	67.86	
141	72610	599	141213209	11/13/2020	CINTAS	67.86	
141	72610	599	141213209	11/13/2020	CINTAS	25.00	
141	72610	599	141213209	11/13/2020	CINTAS	25.00	
141	72610	599	141213209	11/13/2020	CINTAS	25.00	
141	72610	599	141213209	11/13/2020	CINTAS	25.00	
141	72620	599	141213209	11/13/2020	CINTAS	35.00	
141	72620	599	141213209	11/13/2020	CINTAS	462.09	
141	72620	599	141213209	11/13/2020	CINTAS	427.25	
141	72620	599	141213209	11/13/2020	CINTAS	427.25	
141	72620	599	141213209	11/13/2020	CINTAS	427.25	
141	72710	599	141213209	11/13/2020	CINTAS	35.00	
141	72710	599	141213209	11/13/2020	CINTAS	35.00	
141	72710	599	141213209	11/13/2020	CINTAS	35.00	
141	72710	599	141213209	11/13/2020	CINTAS	35.00	
141	72710	599	141213209	11/13/2020	CINTAS	100.03	
141	72710	599	141213209	11/13/2020	CINTAS	100.03	
141	72710	599	141213209	11/13/2020	CINTAS	100.03	
141	72710	599	141213209	11/13/2020	CINTAS	100.03	
141	72610	454	141213210	11/13/2020	CITY OF KINGSPORT	108.18	
141	71100	429	141213211	11/13/2020	CONCORD THEATRICALS	180.70	
141	72610	399	141213212	11/13/2020	CRYSTAL SPRINGS	58.78	

		CHECK CHECK				
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
141	71100	429	141213213	11/13/2020	DRAMATISTS PLAY SERV	196.55
141	73300	429	141213214	11/13/2020	EDUMOTION	199.00
141	71100	117	141213215	11/13/2020	ETSU UNIVERSITY SCHO	1,181.10
141	71100	429	141213217	11/13/2020	FLAGHOUSE INC	54.23
141	72610	399	141213218	11/13/2020	FLEENOR SECURITY SYS	60.00
141	72610	399	141213218	11/13/2020	FLEENOR SECURITY SYS	61.50
141	72250	355	141213219	11/13/2020	FULLBRIGHT, CURTIS	36.66
141	72410	355	141213220	11/13/2020	GOOD, DANNY	158.39
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	717.18
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	100.10
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	22.88
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	407.90
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	2,394.00
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	918.85
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	576.36
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	1,179.19
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	344.13
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	881.00
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	456.03
141	72610	410	141213222	11/13/2020	HOME DEPOT PRO	22.88
141	71200	429	141213224	11/13/2020	INST FOR MULTI SENSO	200.00
141	71100	429	141213225	11/13/2020	J W PEPPER & SON, IN	94.97
141	71100	429	141213225	11/13/2020	J W PEPPER & SON, IN	87.99
141	72230	355	141213226	11/13/2020	JEFFERS, KEITH	48.88
141	71300	429	141213226	11/13/2020	JEFFERS, KEITH	37.60
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	125.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	100.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	100.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	90.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	150.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	240.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	60.00
141	72610	399	141213227	11/13/2020	LEO'S PEST CONTROL	30.00
141	72620	499	141213228	11/13/2020	LOWE'S	3,584.40
141	71100	429	141213228	11/13/2020	LOWE'S	208.70
141	71300	429	141213228	11/13/2020	LOWE'S	487.14
141	71300	429	141213228	11/13/2020	LOWE'S	529.23
141	72130	499	141213229	11/13/2020	MARCO PRODUCTS	50.80
141	72710	424	141213231	11/13/2020	MATHESON TRI-GAS INC	61.58
141	72210	355	141213232	11/13/2020	MCKINNEY, TWANA	62.51
141	72610	499	141213233	11/13/2020	MEADE TRACTOR	674.75
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	56.03
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	199.42
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	99.43
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	111.22
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	40.48
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	47.38
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	190.08
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	343.53
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	54.04
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	195.11
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	387.76
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	113.58
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	86.10
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	199.71
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	199.89

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141	71100	429	141213234	11/13/2020	OFFICE DEPOT	200.26
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	71.84
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	55.11
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	71.30
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	199.74
141	72130	499	141213234	11/13/2020	OFFICE DEPOT	148.56
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	38.88
141	71100	429	141213234	11/13/2020	OFFICE DEPOT	38.88
141	71200	429	141213234	11/13/2020	OFFICE DEPOT	199.46
141	71200	429	141213234	11/13/2020	OFFICE DEPOT	32.02
141	71200	429	141213234	11/13/2020	OFFICE DEPOT	49.15
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	11.94
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	53.07
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	11.57
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	49.00
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	11.73
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	136.94
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	62.78
141	71100	429	141213235	11/13/2020	OFFICE DEPOT INC	322.42
141	72610	499	141213236	11/13/2020	OLDE TOWNE SMALL ENG	699.90
141	71100	299	141213237	11/13/2020	THE OMNI GROUP	87.00
141	71100	429	141213238	11/13/2020	OTC BRANDS INC	94.74
141	71100	429	141213238	11/13/2020	OTC BRANDS INC	53.55
141	71100	299	141213239	11/13/2020	PAY FLEX	450.00
141	72210	432	141213240	11/13/2020	PERMA-BOUND	349.42
141	72320	348	141213241	11/13/2020	PITNEY BOWES PURCHAS	1,000.00
141	71100	429	141213242	11/13/2020	QUILL LLC	169.66
141	71100	429	141213243	11/13/2020	SCHOOL SPECIALTY INC	399.83
141	71100	429	141213243	11/13/2020	SCHOOL SPECIALTY INC	395.61
141	71100	429	141213243	11/13/2020	SCHOOL SPECIALTY INC	32.95
141	71100	429	141213243	11/13/2020	SCHOOL SPECIALTY INC	335.05
141	71200	429	141213243	11/13/2020	SCHOOL SPECIALTY INC	86.17
141	72610	499	141213244	11/13/2020	SHARE CORPORATION	878.86
141	72610	499	141213245	11/13/2020	SITE ONE LANDSCAPE S	71.23
141	72610	499	141213245	11/13/2020	SITE ONE LANDSCAPE S	579.24
141	72610	499	141213245	11/13/2020	SITE ONE LANDSCAPE S	142.73
141	72710	450	141213246	11/13/2020	SNIDER FLEET SOLUTIO	5,404.60
141	71100	429	141213248	11/13/2020	TEACHERS SYNERGY, LL	65.38
141	71100	429	141213248	11/13/2020	TEACHERS SYNERGY, LL	199.60
141	71100	429	141213248	11/13/2020	TEACHERS SYNERGY, LL	198.99
141	72620	499	141213249	11/13/2020	TEG ENTERPRISES	62.40
141	72310	599	141213252	11/13/2020	TENN SCHOOL BOARDS A	250.00
141	72220	355	141213254	11/13/2020	THOMPSON, LESLIE	79.90
141	72210	336	141213256	11/13/2020	USI EDUCATION SALES	174.87
141	72210	336	141213256	11/13/2020	USI EDUCATION SALES	7.40
141	71200	599	141213257	11/13/2020	VERIZON WIRELESS	59.72
141	72320	307	141213257	11/13/2020	VERIZON WIRELESS	2,436.58
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	894.00
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	465.00
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	447.00
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	968.50
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	596.00
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	377.98
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	954.00
141	72610	499	141213259	11/13/2020	WASHINGTON FARMERS C	600.00
141	72220	499	141213261	11/13/2020	WESTERN PSYCHOLOGICA	193.60

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FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
141	72620	499	141213262	11/13/2020	WM. S. TRIMBLE COMPA	897.00
141	71100	399	141213273	11/16/2020	ETSU UNIVERSITY SCH	305,305.46
141	72510	399	141213274	11/16/2020	SKYWARD INC	429.85
141	73100	207	141213275	11/16/2020	WASHINGTON COUNTY IN	45,219.00
141	72120	599	141213276	11/19/2020	FOOD CITY	5,000.00
141	72310	599	141213277	11/19/2020	TELFORD DINER	225.00
141	72610	434	141213279	11/20/2020	AMERIGAS	593.62
141	72610	434	141213279	11/20/2020	AMERIGAS	158.69
141	72610	434	141213279	11/20/2020	AMERIGAS	343.36
141	72610	434	141213279	11/20/2020	AMERIGAS	131.30
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	43.93
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	65.47
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	50.35
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	169.72
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	201.84
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	106.13
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	72.50
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	39.25
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	570.62
141	72610	434	141213280	11/20/2020	ATMOS ENERGY	601.07
141	72610	499	141213281	11/20/2020	B & H SALES	483.91
141	71100	499	141213282	11/20/2020	BENNETT, VICKY	35.15
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	6,472.24
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	776.24
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	786.92
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	10,847.95
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	1,844.45
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	10,226.69
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	3,478.71
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	7,503.54
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	8,430.01
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	4,516.75
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	9,532.61
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	4,881.27
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	4,864.58
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	4,954.63
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	21,348.96
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	17,223.24
141	72610	415	141213283	11/20/2020	BRIGHT RIDGE	8,952.08
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	61.77
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	495.34
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	168.67
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	141.93
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	957.00
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	193.70
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	30.44
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	126.16
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	96.74
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	557.99
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	136.00
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	335.12
141	72250	499	141213284	11/20/2020	CDW GOVERNMENT, INC	58.95
141	72320	307	141213285	11/20/2020	CENTURYLINK	18.30
141	72610	399	141213286	11/20/2020	CHEM-AQUA INC	1,332.62
141	71100	429	141213287	11/20/2020	COAST TO COAST COMPU	250.00
141	71100	499	141213288	11/20/2020	DCHS CROSS COUNTRY	1,841.47

		CHECK CHECK					
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	268.82	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	419.52	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	590.06	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	495.09	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	178.21	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	300.80	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	229.47	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	233.64	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	195.27	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	221.82	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	240.04	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	411.76	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	199.44	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	202.63	
141	72710	307	141213289	11/20/2020	ENA SERVICES LLC	53.30	
141	72620	307	141213289	11/20/2020	ENA SERVICES LLC	232.48	
141	72620	307	141213289	11/20/2020	ENA SERVICES LLC	219.69	
141	72620	307	141213289	11/20/2020	ENA SERVICES LLC	463.10	
141	72320	307	141213289	11/20/2020	ENA SERVICES LLC	911.68	
141	73300	599	141213289	11/20/2020	ENA SERVICES LLC	96.22	
141	71100	429	141213290	11/20/2020	ENA SERVICES	924.00	
141	72620	335	141213291	11/20/2020	ESKOLA LLC	6,599.28	
141	72620	499	141213292	11/20/2020	FASTENAL	216.00	
141	71100	429	141213293	11/20/2020	FOLLETT SCHOOL SOLUT	904.21	
141	72610	499	141213294	11/20/2020	FOSTER SIGNS	280.00	
141	72610	499	141213294	11/20/2020	FOSTER SIGNS	475.00	
141	71300	730	141213295	11/20/2020	GEORGIA EDUCATIONAL	50,000.00	
141	72320	399	141213296	11/20/2020	GREAT AMERICA FINANC	169.98	
141	72610	499	141213297	11/20/2020	HOOVER'S ARBORSCAPES	9,600.00	
141	72610	499	141213297	11/20/2020	HOOVER'S ARBORSCAPES	600.00	
141	72250	499	141213298	11/20/2020	INSIGHT DIRECT USA	2,028.53	
141	72710	453	141213299	11/20/2020	INTERSTATE BATTERY S	145.90	
141	72610	454	141213300	11/20/2020	JOHNSON CITY UTILITY	985.94	
141	72610	454	141213300	11/20/2020	JOHNSON CITY UTILITY	951.91	
141	72610	454	141213300	11/20/2020	JOHNSON CITY UTILITY	1,824.11	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	853.50	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	769.00	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	224.50	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	259.00	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	206.31	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	240.36	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	164.25	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	112.70	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	484.24	
141	72610	454	141213300	11/20/2020	JOHNSON CITY UTILITY	22.08	
141	72610	454	141213300	11/20/2020	JOHNSON CITY UTILITY	2,450.08	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	6,648.00	
141	72610	359	141213300	11/20/2020	JOHNSON CITY UTILITY	267.80	
141	72320	435	141213301	11/20/2020	JOHNSON CITY PRESS	213.20	
141	73901	499	141213302	11/20/2020	JONESBOROUGH ELEMENT	21.21	
141	72610	359	141213303	11/20/2020	JONESBOROUGH WATER D	120.00	
141	72610	454	141213303	11/20/2020	JONESBOROUGH WATER D	70.43	
141	71300	429	141213304	11/20/2020	MORRIS FLAMINGO-STEP	68.36	
141	71100	429	141213305	11/20/2020	MUSIC DOCTORS	400.00	
141	71100	499	141213305	11/20/2020	MUSIC DOCTORS	480.80	
141	71100	499	141213306	11/20/2020	NCTM CONFERENCE	498.00	

		CHECK CHECK				
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
141	71100	429	141213307	11/20/2020	NEARPOD INC	2,000.00
141	72220	499	141213308	11/20/2020	NORTHEAST STATE	15.00
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	196.40
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	399.08
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.32
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.55
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.94
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.91
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.72
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.47
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	198.40
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	196.82
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	196.63
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	226.16
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	332.26
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	43.98
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	299.97
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	197.89
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	198.96
141	71100	429	141213309	11/20/2020	OFFICE DEPOT	199.77
141	72130	499	141213309	11/20/2020	OFFICE DEPOT	25.69
141	72130	499	141213309	11/20/2020	OFFICE DEPOT	45.70
141	72620	499	141213309	11/20/2020	OFFICE DEPOT	99.18
141	71200	429	141213309	11/20/2020	OFFICE DEPOT	199.46
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	48.45
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	4.99
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	16.15
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	149.86
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	77.64
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	199.51
141	71100	429	141213310	11/20/2020	OFFICE DEPOT INC	64.60
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	5,285.25
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	5,822.48
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	3,397.42
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	5,307.39
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	4,555.12
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	5,525.34
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	4,161.20
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	4,113.70
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	12,530.10
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	12,530.10
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	5,836.02
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	144.00
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	108.00
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	616.50
141	72610	328	141213311	11/20/2020	PREMIERE BUILDING MA	117.00
141	72310	599	141213312	11/20/2020	QUALITY TROPHY & ENG	46.00
141	72410	499	141213313	11/20/2020	QUILL LLC	201.37
141	72410	499	141213313	11/20/2020	QUILL LLC	25.80
141	72410	499	141213313	11/20/2020	QUILL LLC	37.83
141	72250	499	141213313	11/20/2020	QUILL LLC	107.01
141	72250	499	141213313	11/20/2020	QUILL LLC	470.49
141	72250	499	141213313	11/20/2020	QUILL LLC	736.50
141	72250	499	141213313	11/20/2020	QUILL LLC	263.47
141	72250	499	141213313	11/20/2020	QUILL LLC	107.01
141	72250	499	141213313	11/20/2020	QUILL LLC	269.97

		CHECK CHECK					
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT	
141	72250	499	141213313	11/20/2020	QUILL LLC	300.92	
141	72250	499	141213313	11/20/2020	QUILL LLC	244.25	
141	72250	499	141213313	11/20/2020	QUILL LLC	127.27	
141	72250	499	141213313	11/20/2020	QUILL LLC	431.96	
141	72250	499	141213313	11/20/2020	QUILL LLC	708.66	
141	72250	499	141213313	11/20/2020	QUILL LLC	495.84	
141	72250	499	141213313	11/20/2020	QUILL LLC	199.79	
141	71100	429	141213314	11/20/2020	SCHOLASTIC INC	28.00	
141	71100	429	141213315	11/20/2020	SCHOLASTIC MAGAZINES	205.46	
141	72310	599	141213316	11/20/2020	SHRED A WAY	40.00	
141	72310	599	141213316	11/20/2020	SHRED A WAY	40.00	
141	71100	499	141213317	11/20/2020	SIX RIVERS MEDIA LLC	75.00	
141	72510	399	141213318	11/20/2020	SKYWARD INC	600.00	
141	73300	599	141213319	11/20/2020	STATE OF TENNESSEE	80.00	
141	72510	355	141213320	11/20/2020	STEVENS, MICHELLE	43.24	
141	72120	599	141213321	11/20/2020	SYNCHRONY BANK JCP	302.94	
141	71100	217	141213322	11/20/2020	TENN CONSOLIDATED RE	10,521.07	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	15.20	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	49.47	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	2.08	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	6.63	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	49.95	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	8.66	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	208.70	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	149.44	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	195.13	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	184.86	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	27.57	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	96.51	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	199.40	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	115.18	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	182.58	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	143.48	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	10.93	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	136.33	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	199.82	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	38.76	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	180.98	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	198.56	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	1.95	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	199.67	
141	71100	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	128.38	
141	71300	429	141213323	11/20/2020	TENNESSEE OFFICE SUP	284.18	
141	71100	429	141213324	11/20/2020	TENNESSEE HISTORY FO	80.00	
141	72620	499	141213325	11/20/2020	TMS SOUTH	996.07	
141	72620	499	141213325	11/20/2020	TMS SOUTH	170.44	
141	72620	499	141213325	11/20/2020	TMS SOUTH	539.55	
141	72710	453	141213326	11/20/2020	TRUCK PRO	57.33	
141	72710	453	141213326	11/20/2020	TRUCK PRO	43.56	
141	72710	453	141213326	11/20/2020	TRUCK PRO	744.25	
141	71100	299	141213327	11/20/2020	TRUSTMARK SOLUTIONS	50.51	
141	72320	307	141213328	11/20/2020	VERIZON WIRELESS	80.68	
141	72710	330	141213344	11/25/2020	ALLY	331.59	
141	72710	412	141213345	11/25/2020	BUTLER, OLIVIA	41.14	
141	72210	499	141213347	11/25/2020	COMMITTEE FOR CHILDR	2,749.00	
141	71100	499	141213348	11/25/2020	DANIEL BOONE HIGH SC	234.86	

		CHECK CHECK				
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
141	71100	499	141213349	11/25/2020	DAVID CROCKETT HIGH	313.48
141	71100	499	141213350	11/25/2020	EDUCATORS PUBLISHING	1,998.60
141	71300	429	141213352	11/25/2020	INSIGHT DIRECT USA	213.04
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	24.90
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	101.61
141	72610	359	141213353	11/25/2020	JONESBOROUGH WATER D	330.00
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	91.13
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	323.33
141	72610	359	141213353	11/25/2020	JONESBOROUGH WATER D	570.00
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	649.13
141	72610	359	141213353	11/25/2020	JONESBOROUGH WATER D	570.00
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	351.80
141	72610	454	141213353	11/25/2020	JONESBOROUGH WATER D	300.36
141	72250	499	141213354	11/25/2020	OFFICE DEPOT	349.99
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	199.60
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	63.93
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	60.10
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	128.88
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	128.99
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	199.50
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	45.56
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	5.84
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	148.17
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	129.76
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	199.86
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	181.67
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	25.66
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	167.76
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	197.84
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	399.17
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	192.77
141	71100	429	141213354	11/25/2020	OFFICE DEPOT	61.77
141	72130	499	141213354	11/25/2020	OFFICE DEPOT	24.50
141	72130	499	141213354	11/25/2020	OFFICE DEPOT	426.32
141	71200	429	141213354	11/25/2020	OFFICE DEPOT	3.69
141	71200	429	141213354	11/25/2020	OFFICE DEPOT	105.46
141	71200	429	141213354	11/25/2020	OFFICE DEPOT	34.28
141	71200	429	141213354	11/25/2020	OFFICE DEPOT	1.19
141	71200	429	141213354	11/25/2020	OFFICE DEPOT	81.62
141	71100	299	141213355	11/25/2020	THE OMNI GROUP	87.00
141	72130	499	141213356	11/25/2020	SCHOLASTIC INC	90.00
141	71100	429	141213357	11/25/2020	SCHOLASTIC MAGAZINES	329.67
141	71100	429	141213357	11/25/2020	SCHOLASTIC MAGAZINES	313.17
141	71100	429	141213357	11/25/2020	SCHOLASTIC MAGAZINES	1,711.38
141	71100	429	141213358	11/25/2020	STUDIES WEEKLY	375.75
141	71200	429	141213359	11/25/2020	SUPER DUPER PUBLICAT	32.45
141	71100	210	141213362	11/25/2020	TN DEPT OF LABOR & W	839.35
141	72710	599	141213363	11/25/2020	WASHINGTON COUNTY CO	16.00
141	72130	499	141213364	11/25/2020	YOUTHLIGHT, INC	231.55
141	72610	399	141213365	11/30/2020	CES CORPORATION	260.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	220.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	380.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	380.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	220.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	300.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	304.00

		CHECK CHECK				
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
141	72610	399	141213365	11/30/2020	CES CORPORATION	304.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	220.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	300.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	220.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	220.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	987.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	988.00
141	72610	399	141213365	11/30/2020	CES CORPORATION	380.00
141	71100	299	141213366	11/30/2020	CHLIC	3,143.88
141	72120	355	141213367	11/30/2020	COLLETTE, TERESA	24.91
141	71100	299	141213368	11/30/2020	CULBERTSON, ALICIA	47.00
141	72120	355	141213369	11/30/2020	HARRIS, CHELSAE	10.34
141	72120	355	141213370	11/30/2020	LANE, PATRICIA	88.36
141	71100	299	141213371	11/30/2020	LAWSON, AMY	135.00
141	72310	355	141213372	11/30/2020	MASTERS, MIKE	114.00
141	72310	355	141213372	11/30/2020	MASTERS, MIKE	282.00
141	72510	355	141213373	11/30/2020	MASTERS, PAUL	21.62
141	72210	355	141213374	11/30/2020	MONEY, JEANA	53.11
141	71100	206	141213375	11/30/2020	AMERICAN UNITED LIFE	1,500.00
141	71100	299	141213375	11/30/2020	AMERICAN UNITED LIFE	758.37
141	71200	206	141213375	11/30/2020	AMERICAN UNITED LIFE	281.00
141	71300	206	141213375	11/30/2020	AMERICAN UNITED LIFE	130.50
141	72110	206	141213375	11/30/2020	AMERICAN UNITED LIFE	4.40
141	72120	206	141213375	11/30/2020	AMERICAN UNITED LIFE	44.30
141	72130	206	141213375	11/30/2020	AMERICAN UNITED LIFE	77.80
141	72210	206	141213375	11/30/2020	AMERICAN UNITED LIFE	92.10
141	72220	206	141213375	11/30/2020	AMERICAN UNITED LIFE	47.30
141	72230	206	141213375	11/30/2020	AMERICAN UNITED LIFE	6.10
141	72320	206	141213375	11/30/2020	AMERICAN UNITED LIFE	17.40
141	72410	206	141213375	11/30/2020	AMERICAN UNITED LIFE	179.50
141	72510	206	141213375	11/30/2020	AMERICAN UNITED LIFE	6.00
141	72610	206	141213375	11/30/2020	AMERICAN UNITED LIFE	69.50
141	72620	206	141213375	11/30/2020	AMERICAN UNITED LIFE	28.10
141	72710	206	141213375	11/30/2020	AMERICAN UNITED LIFE	151.70
141	72810	206	141213375	11/30/2020	AMERICAN UNITED LIFE	7.60
141	73100	206	141213375	11/30/2020	AMERICAN UNITED LIFE	166.40
141	72250	206	141213375	11/30/2020	AMERICAN UNITED LIFE	47.90
141	71100	299	141213375	11/30/2020	AMERICAN UNITED LIFE	48.54
141	71100	299	141213376	11/30/2020	PRICE, BROOKE	135.00
141	71100	299	141213377	11/30/2020	REYNOLDS, CATHY	135.00
141	72310	355	141213378	11/30/2020	RIDDLE, WHITNEY	282.00
141	72310	355	141213378	11/30/2020	RIDDLE, WHITNEY	114.00
141	71100	299	141213379	11/30/2020	STREET, ROBIN	135.00
141	72120	355	141213380	11/30/2020	THOMAS, KARRIE	129.72
141	72620	499	141213381	11/30/2020	THOMPSON & LITTON IN	2,500.00
141	72120	355	141213382	11/30/2020	WAGNER, KELLY	58.75
Totals for checks						961,440.51

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
141	GENERAL PURPOSE SCHOOL	0.00	0.00	961,440.51	961,440.51
***	Fund Summary Totals ***	0.00	0.00	961,440.51	961,440.51

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

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
71100					REGULAR INSTRUCTION						
141 E 71100	116	000	00000	000	REGULAR TEACHERS	23,413,503.00	1,768,689.57	5,478,758.08	0.00	17,934,744.92	23.40
141 E 71100	117	000	00000	000	CAREER LADDER PROGRAM	107,865.00	30,181.10	30,181.10	0.00	77,683.90	27.98
141 E 71100	127	000	00000	000	CAREER LADDER EXTENDED CONTRAC	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100	128	000	00000	000	HOMEBOUND TEACHERS	15,300.00	600.00	1,740.00	0.00	13,560.00	11.37
141 E 71100	163	000	00000	000	EDUCATIONAL ASSISTANTS	1,367,480.00	85,167.31	314,532.49	0.00	1,052,947.51	23.00
141 E 71100	195	000	00000	000	CERTIFIED SUBSTITUTE TEACHERS	200,000.00	25,793.40	68,053.51	0.00	131,946.49	34.03
141 E 71100	198	000	00000	000	NON-CERTIFIED SUBSTITUTE TEACH	302,000.00	15,330.00	22,925.20	0.00	279,074.80	7.59
141 E 71100	201	000	00000	000	SOCIAL SECURITY	1,575,181.00	110,355.36	337,050.96	0.00	1,238,130.04	21.40
141 E 71100	201	000	00000	100		0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100	204	000	00000	000	STATE RETIREMENT	2,548,631.00	183,111.17	559,384.53	0.00	1,989,246.47	21.95
141 E 71100	206	000	00000	000	LIFE INSURANCE	15,000.00	3,000.00	4,500.00	0.00	10,500.00	30.00
141 E 71100	207	000	00000	000	MEDICAL INSURANCE	4,359,166.00	376,231.18	1,182,725.05	0.00	3,176,440.95	27.13
141 E 71100	210	000	00000	000	UNEMPLOYMENT COMPENSATION	32,000.00	9,507.86	11,944.03	0.00	20,055.97	37.33
141 E 71100	212	000	00000	000	EMPLOYER MEDICARE	368,389.00	26,162.57	79,945.48	0.00	288,443.52	21.70
141 E 71100	212	000	00000	100		0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100	217	000	00000	000	RETIREMENT-HYBRID STABILIZATIO	108,000.00	10,521.07	21,425.92	0.00	86,574.08	19.84
141 E 71100	299	000	00000	000	OTHER FRINGE BENEFITS	80,000.00	2,791.74	10,411.10	0.00	69,588.90	13.01
141 E 71100	336	000	00000	000	MAINTENANCE AND REPAIR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100	399	000	00000	000	OTHER CONTRACTED SERVICES	4,118,768.00	305,305.46	1,062,730.79	0.00	3,056,037.21	25.80
141 E 71100	429	000	00000	000	INSTRUCTIONAL SUPPLIES & MATER	200,000.00	0.00	1,474.45	0.00	198,525.55	0.74
141 E 71100	429	000	00002	000	INSTRUCTIONAL SUPPLIES-ASBURY	0.00	0.00	492.65	0.00	-492.65	0.00
141 E 71100	429	000	00003	000	INSTRUCTIONAL SUPPLIES-MIDWAY	0.00	0.00	392.52	0.00	-392.52	0.00
141 E 71100	429	000	00004	000	INSTRUCTIONAL SUPPLIES-BCES	0.00	3,452.23	7,442.25	0.00	-7,442.25	0.00
141 E 71100	429	000	00005	000	INSTRUCTIONAL SUPPLIES-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100	429	000	00006	000	INSTRUCTIONAL SUPPLIES-GVES	0.00	849.34	2,795.80	0.00	-2,795.80	0.00
141 E 71100	429	000	00007	000	INSTRUCTIONAL SUPPLIES-FBES	0.00	1,655.65	2,563.37	0.00	-2,563.37	0.00
141 E 71100	429	000	00008	000	INSTRUCTIONAL SUPPLIES-GES	0.00	700.70	3,481.14	0.00	-3,481.14	0.00
141 E 71100	429	000	00009	000	INSTRUCTIONAL SUPPLIES-JES	0.00	1,426.94	5,220.44	0.00	-5,220.44	0.00
141 E 71100	429	000	00010	000	INSTRUCTIONAL SUPPLIES-JMS	0.00	3,014.58	4,076.88	0.00	-4,076.88	0.00
141 E 71100	429	000	00011	000	INSTRUCTIONAL SUPPLIES-LES	0.00	1,483.87	4,271.97	0.00	-4,271.97	0.00
141 E 71100	429	000	00012	000	INSTRUCTIONAL SUPPLIES-SCES	0.00	538.84	2,510.80	0.00	-2,510.80	0.00
141 E 71100	429	000	00013	000	INSTRUCTIONAL SUPPLIES-SSES	0.00	1,909.18	3,980.44	0.00	-3,980.44	0.00
141 E 71100	429	000	00014	000	INSTRUCTIONAL SUPPLIES-WVES	0.00	3,614.60	5,175.28	0.00	-5,175.28	0.00
141 E 71100	429	000	00015	000	INSTRUCTIONAL SUPPLIES-DBHS	0.00	2,770.71	6,429.77	0.00	-6,429.77	0.00
141 E 71100	429	000	00016	000	INSTRUCTIONAL SUPPLIES-DCHS	0.00	4,077.43	9,202.34	0.00	-9,202.34	0.00
141 E 71100	429	000	00025	000	INSTRUCTIONAL SUPPLIES-RVES	0.00	2,645.71	4,616.88	0.00	-4,616.88	0.00
141 E 71100	449	000	00000	000	TEXTBOOKS	885,000.00	0.00	73,866.68	0.00	811,133.32	8.35
141 E 71100	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	452,832.00	4,484.39	200,516.30	0.00	252,315.70	44.28

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
71100					REGULAR INSTRUCTION						
141 E 71100 499 000 00000 100					OTHER SUPPLIES-CIVICS GRANT	0.00	0.00	1,928.35	0.00	-1,928.35	0.00
141 E 71100 499 000 00000 802					INSTR. SCIENCE CLASS SUPPLIES	24,000.00	0.00	125.00	0.00	23,875.00	0.52
141 E 71100 499 000 00002 000					OTHER SUPPLIES & MAT.-ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00003 000					OTHER SUPPLIES & MAT.-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00004 000					OTHER SUPPLIES & MAT.-BCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00005 000					OTHER SUPPLIES & MAT.-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00006 000					OTHER SUPPLIES & MAT.-GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00007 000					OTHER SUPPLIES & MAT.-FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00008 000					OTHER SUPPLIES & MAT.-GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00009 000					OTHER SUPPLIES & MAT.-JES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00010 000					OTHER SUPPLIES & MAT.-JMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00011 000					OTHER SUPPLIES & MAT.-LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00012 000					OTHER SUPPLIES & MAT.-SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00013 000					OTHER SUPPLIES & MAT.-SSES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00014 000					OTHER SUPPLIES & MAT.-WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 499 000 00015 000					OTHER SUPPLIES & MAT.-DBHS	0.00	992.27	2,142.27	0.00	-2,142.27	0.00
141 E 71100 499 000 00016 000					OTHER SUPPLIES & MAT.-DCHS	0.00	480.80	22,160.80	0.00	-22,160.80	0.00
141 E 71100 499 000 00025 000					OTHER SUPPLIES & MAT.-RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 599 000 00000 000					OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71100 --- --- ----- ---						40,173,115.00	2,986,845.03	9,551,174.62	0.00	30,621,940.38	23.78
						=====	=====	=====	=====	=====	=====
71200					SPECIAL EDUCATION PROGRAM						
141 E 71200 116 000 00000 000					SP.ED. TEACHERS	2,448,912.00	206,938.38	629,824.51	0.00	1,819,087.49	25.72
141 E 71200 117 000 00000 000					CAREER LADDER PROGRAM	12,000.00	3,000.00	3,000.00	0.00	9,000.00	25.00
141 E 71200 128 000 00000 000					HOMEBOUND TEACHERS	20,400.00	1,725.00	4,960.00	0.00	15,440.00	24.31
141 E 71200 163 000 00000 000					EDUCATIONAL ASSISTANTS	348,333.00	20,818.50	72,192.41	0.00	276,140.59	20.73
141 E 71200 171 000 00000 000					SPEECH PATHOLOGIST	198,272.00	16,522.67	49,568.01	0.00	148,703.99	25.00
141 E 71200 189 000 00000 000					OTHER SALARIES	167,242.00	7,820.74	42,879.32	0.00	124,362.68	25.64
141 E 71200 195 000 00000 000					CERTIFIED SUBSTITUTE TEACHERS	20,000.00	0.00	875.00	0.00	19,125.00	4.38
141 E 71200 198 000 00000 000					NON-CERTIFIED SUBSTITUTE TEACH	65,000.00	0.00	700.00	0.00	64,300.00	1.08
141 E 71200 201 000 00000 000					SOCIAL SECURITY	203,370.00	14,942.14	46,814.38	0.00	156,555.62	23.02
141 E 71200 204 000 00000 000					STATE RETIREMENT	324,740.00	24,683.63	76,877.52	0.00	247,862.48	23.67
141 E 71200 206 000 00000 000					LIFE INSURANCE	2,810.00	562.00	843.00	0.00	1,967.00	30.00
141 E 71200 207 000 00000 000					MEDICAL INSURANCE	522,602.00	52,810.00	153,972.21	0.00	368,629.79	29.46

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
71200					SPECIAL EDUCATION PROGRAM						
141 E 71200	212	000	00000	000	EMPLOYER MEDICARE	47,562.00	3,494.52	10,948.65	0.00	36,613.35	23.02
141 E 71200	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	399	000	00000	000	OTHER CONTRACTED SERVICES	6,000.00	0.00	0.00	0.00	6,000.00	0.00
141 E 71200	429	000	00000	000	INSTRUCTIONAL SUPPLIES & MATER	22,400.00	1,836.17	8,036.99	0.00	14,363.01	35.88
141 E 71200	429	000	00002	000	INSTRUCTIONAL SUP. & MAT.-ASBU	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	429	000	00003	000	INSTRUCTIONAL SUP. & MAT.-MIDW	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	429	000	00004	000	INSTRUCTIONAL SUP. & MAT.-BCES	0.00	281.08	1,309.33	0.00	-1,309.33	0.00
141 E 71200	429	000	00005	000	INSTRUCTIONAL SUP. & MAT.-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	429	000	00006	000	INSTRUCTIONAL SUP. & MAT.-GVES	0.00	231.91	825.44	0.00	-825.44	0.00
141 E 71200	429	000	00007	000	INSTRUCTIONAL SUP. & MAT.-FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	429	000	00008	000	INSTRUCTIONAL SUP. & MAT.-GES	0.00	0.00	82.70	0.00	-82.70	0.00
141 E 71200	429	000	00009	000	INSTRUCTIONAL SUP. & MAT.-JES	0.00	35.47	157.72	0.00	-157.72	0.00
141 E 71200	429	000	00010	000	INSTRUCTIONAL SUP. & MAT.-JMS	0.00	0.00	397.00	0.00	-397.00	0.00
141 E 71200	429	000	00011	000	INSTRUCTIONAL SUP. & MAT.-LES	0.00	200.00	200.00	0.00	-200.00	0.00
141 E 71200	429	000	00012	000	INSTRUCTIONAL SUP. & MAT.-SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	429	000	00013	000	INSTRUCTIONAL SUP. & MAT.-SSES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71200	429	000	00014	000	INSTRUCTIONAL SUP. & MAT.-WVES	0.00	0.00	378.72	0.00	-378.72	0.00
141 E 71200	429	000	00015	000	INSTRUCTIONAL SUP. & MAT.-DBHS	0.00	0.00	397.63	0.00	-397.63	0.00
141 E 71200	429	000	00016	000	INSTRUCTIONAL SUP. & MAT.-DCHS	0.00	190.32	388.68	0.00	-388.68	0.00
141 E 71200	429	000	00025	000	INSTRUCTIONAL SUP. & MAT.-RVES	0.00	0.00	295.97	0.00	-295.97	0.00
141 E 71200	599	000	00000	000	OTHER CHARGES	6,140.00	59.72	302.36	0.00	5,837.64	4.92
141 E 71200	---	---	-----	---		4,415,783.00	356,152.25	1,106,227.55	0.00	3,309,555.45	25.05
						=====	=====	=====	=====	=====	=====
71300					VOCATIONAL EDUCATION PROGRAM						
141 E 71300	116	000	00000	000	VOCATIONAL TEACHERS	1,677,424.00	141,678.92	479,061.35	0.00	1,198,362.65	28.56
141 E 71300	117	000	00000	000	CAREER LADDER PROGRAM	2,000.00	0.00	0.00	0.00	2,000.00	0.00
141 E 71300	163	000	00000	000	EDUCATIONAL ASSISTANTS	12,400.00	0.00	0.00	0.00	12,400.00	0.00
141 E 71300	195	000	00000	000	CERTIFIED SUBSTITUTE TEACHERS	20,000.00	0.00	1,400.00	0.00	18,600.00	7.00
141 E 71300	198	000	00000	000	NON-CERTIFIED SUBSTITUTE TEACH	25,000.00	0.00	140.00	0.00	24,860.00	0.56
141 E 71300	201	000	00000	000	SOCIAL SECURITY	107,683.00	8,330.32	28,358.61	0.00	79,324.39	26.34
141 E 71300	204	000	00000	000	STATE RETIREMENT	173,668.00	14,096.37	47,626.08	0.00	126,041.92	27.42
141 E 71300	206	000	00000	000	LIFE INSURANCE	1,305.00	261.00	391.50	0.00	913.50	30.00
141 E 71300	207	000	00000	000	MEDICAL INSURANCE	241,465.00	26,120.93	77,014.53	0.00	164,450.47	31.89
141 E 71300	212	000	00000	000	EMPLOYER MEDICARE	25,184.00	1,948.23	6,632.28	0.00	18,551.72	26.34

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
71300					VOCATIONAL EDUCATION PROGRAM						
141 E 71300	299	000	00000	000	OTHER FRINGE BENEFITS	503.00	0.00	0.00	0.00	503.00	0.00
141 E 71300	429	000	00000	000	INSTRUCTIONAL SUPPLIES & MATER	87,030.00	276.48	9,093.90	0.00	77,936.10	10.45
141 E 71300	429	000	00002	000	INSTRUCTIONAL SUP. & MAT-ASB	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00003	000	INSTRUCTIONAL SUP. & MAT-MIDWA	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00004	000	INSTRUCTIONAL SUP. & MAT-BCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00005	000	INSTRUCTIONAL SUP. & MAT-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00006	000	INSTRUCTIONAL SUP. & MAT-GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00007	000	INSTRUCTIONAL SUP. & MAT-FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00008	000	INSTRUCTIONAL SUP. & MAT-GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00009	000	INSTRUCTIONAL SUP. & MAT-JES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00010	000	INSTRUCTIONAL SUP. & MAT-JMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00011	000	INSTRUCTIONAL SUP. & MAT-LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00012	000	INSTRUCTIONAL SUP. & MAT-SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00013	000	INSTRUCTIONAL SUP. & MAT-SSES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00014	000	INSTRUCTIONAL SUP. & MAT-WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	429	000	00015	000	INSTRUCTIONAL SUP. & MAT-DBHS	0.00	1,695.18	8,988.01	0.00	-8,988.01	0.00
141 E 71300	429	000	00016	000	INSTRUCTIONAL SUP. & MAT-DCHS	0.00	1,490.45	6,343.74	0.00	-6,343.74	0.00
141 E 71300	429	000	00025	000	INSTRUCTIONAL SUP. & MAT-RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	718	000	00000	000	MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00000	000	VOCATIONAL INSTRUCTION EQUIPME	271,000.00	50,000.00	124,346.00	0.00	146,654.00	45.88
141 E 71300	730	000	00002	000	VOCATIONAL INSTR EQUIP-ASB	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00003	000	VOCATIONAL INSTR EQUIP-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00004	000	VOCATIONAL INSTR EQUIP-BCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00005	000	VOCATIONAL INSTR EQUIP-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00006	000	VOCATIONAL INSTR EQUIP-GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00007	000	VOCATIONAL INSTR EQUIP-FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00008	000	VOCATIONAL INSTR EQUIP-GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00009	000	VOCATIONAL INSTR EQUIP-JES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00010	000	VOCATIONAL INSTR EQUIP-JMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00011	000	VOCATIONAL INSTR EQUIP-LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00012	000	VOCATIONAL INSTR EQUIP-SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00013	000	VOCATIONAL INSTR EQUIP-SSES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00014	000	VOCATIONAL INSTR EQUIP-WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00015	000	VOCATIONAL INSTR EQUIP-DBHS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00016	000	VOCATIONAL INSTR EQUIP-DCHS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	730	000	00025	000	VOCATIONAL INSTR EQUIP-RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 71300	---	---	-----	---		2,644,662.00	245,897.88	789,396.00	0.00	1,855,266.00	29.85

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd T Acct Obj Prj Loc Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %					
71300 VOCATIONAL EDUCATION PROGRAM												
							=====	=====	=====	=====	=====	=====
71600 ADULT EDUCATION PROGRAM												
141 E 71600 116 000 00000 000	AD. ED. TEACHERS	6,831.00	0.00	0.00	0.00	6,831.00	0.00					
141 E 71600 201 000 00000 000	SOCIAL SECURITY	423.00	0.00	0.00	0.00	423.00	0.00					
141 E 71600 204 000 00000 000	STATE RETIREMENT	702.00	0.00	0.00	0.00	702.00	0.00					
141 E 71600 212 000 00000 000	EMPLOYER MEDICARE	99.00	0.00	0.00	0.00	99.00	0.00					
141 E 71600 429 000 00000 000	INSTRUCTIONAL SUPPLIES & MATER	4,500.00	0.00	0.00	0.00	4,500.00	0.00					
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141 E 71600 --- --- ----- ---		12,555.00	0.00	0.00	0.00	12,555.00	0.00					
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71901 COVID-19 EXP. INSTRUCTION												
141 E 71901 499 000 00000 000	OTHER CHARGES AND MATERIALS	0.00	0.00	3,603.66	0.00	-3,603.66	0.00					
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141 E 71901 --- --- ----- ---		0.00	0.00	3,603.66	0.00	-3,603.66	0.00					
							=====	=====	=====	=====	=====	=====
72110 ATTENDANCE PROGRAM												
141 E 72110 105 000 00000 000	SUPERVISOR/DIRECTOR	74,475.00	6,199.50	30,997.50	0.00	43,477.50	41.62					
141 E 72110 117 000 00000 000	CAREER LADDER PROGRAM	1,000.00	500.00	500.00	0.00	500.00	50.00					
141 E 72110 162 000 00000 000	CLERICAL PERSONNEL	24,584.00	2,050.42	6,151.26	0.00	18,432.74	25.02					
141 E 72110 201 000 00000 000	SOCIAL SECURITY	6,204.00	511.80	2,242.14	0.00	3,961.86	36.14					
141 E 72110 204 000 00000 000	STATE RETIREMENT	10,114.00	885.09	3,825.95	0.00	6,288.05	37.83					
141 E 72110 206 000 00000 000	LIFE INSURANCE	44.00	8.80	13.20	0.00	30.80	30.00					
141 E 72110 207 000 00000 000	MEDICAL INSURANCE	16,895.00	1,614.00	4,842.00	0.00	12,053.00	28.66					
141 E 72110 212 000 00000 000	EMPLOYER MEDICARE	1,451.00	119.69	524.35	0.00	926.65	36.14					
141 E 72110 299 000 00000 000	OTHER FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00					
141 E 72110 355 000 00000 000	TRAVEL	6,000.00	0.00	0.00	0.00	6,000.00	0.00					
141 E 72110 499 000 00000 000	OTHER SUPPLIES AND MATERIALS	1,500.00	0.00	0.00	0.00	1,500.00	0.00					
141 E 72110 499 000 00000 100	OTHER SUPPLIES & MATERIALS_D	0.00	0.00	0.00	0.00	0.00	0.00					

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21					
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance -	YTD	Act	FYTD	%
72110							ATTENDANCE PROGRAM											
141	E	72110	---	---	-----	---		142,267.00	11,889.30		49,096.40		0.00		93,170.60		34.51	
								=====	=====		=====		=====		=====		=====	
72120							HEALTH SERVICES											
141	E	72120	131	000	00000	000	MEDICAL PERSONNEL	244,749.00	20,551.20		79,306.45		0.00		165,442.55		32.40	
141	E	72120	189	000	00000	000	OTHER SALARIES & WAGES	354,129.00	29,634.93		85,204.21		0.00		268,924.79		24.06	
141	E	72120	201	000	00000	000	SOCIAL SECURITY	37,130.00	2,877.37		9,470.53		0.00		27,659.47		25.51	
141	E	72120	204	000	00000	000	STATE RETIREMENT	23,520.00	4,463.23		14,142.94		0.00		9,377.06		60.13	
141	E	72120	206	000	00000	000	LIFE INSURANCE	443.00	88.60		132.90		0.00		310.10		30.00	
141	E	72120	207	000	00000	000	MEDICAL INSURANCE	130,440.00	11,567.60		35,610.80		0.00		94,829.20		27.30	
141	E	72120	212	000	00000	000	EMPLOYER MEDICARE	8,684.00	680.79		2,247.11		0.00		6,436.89		25.88	
141	E	72120	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00		0.00		0.00		0.00		0.00	
141	E	72120	355	000	00000	000	TRAVEL	10,000.00	617.11		1,473.21		0.00		8,526.79		14.73	
141	E	72120	399	000	00000	000	OTHER CONTRACTED SERVICES	5,000.00	0.00		0.00		0.00		5,000.00		0.00	
141	E	72120	399	000	00000	100	OTHER C & S - DONATION	4,000.00	0.00		0.00		0.00		4,000.00		0.00	
141	E	72120	413	000	00000	000	DRUGS AND MEDICAL SUPPLIES	0.00	0.00		0.00		0.00		0.00		0.00	
141	E	72120	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	13,000.00	0.00		3,837.26		0.00		9,162.74		29.52	
141	E	72120	599	000	00000	000	OTHER CHARGES	5,000.00	4,196.67		4,196.67		0.00		803.33		83.93	
141	E	72120	---	---	-----	---		836,095.00	74,677.50		235,622.08		0.00		600,472.92		28.18	
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72130							OTHER STUDENT SUPPORT											
141	E	72130	117	000	00000	000	CAREER LADDER PROGRAM	0.00	1,000.00		1,000.00		0.00		-1,000.00		0.00	
141	E	72130	123	000	00000	000	GUIDANCE PERSONNEL	967,792.00	81,557.81		244,673.43		0.00		723,118.57		25.28	
141	E	72130	201	000	00000	000	SOCIAL SECURITY	60,003.00	4,808.31		14,299.10		0.00		45,703.90		23.83	
141	E	72130	204	000	00000	000	STATE RETIREMENT	93,005.00	8,284.41		24,670.41		0.00		68,334.59		26.53	
141	E	72130	206	000	00000	000	LIFE INSURANCE	778.00	155.60		233.40		0.00		544.60		30.00	
141	E	72130	207	000	00000	000	MEDICAL INSURANCE	165,330.00	13,252.40		39,757.20		0.00		125,572.80		24.05	
141	E	72130	212	000	00000	000	EMPLOYER MEDICARE	14,033.00	1,124.52		3,344.14		0.00		10,688.86		23.83	
141	E	72130	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00		0.00		0.00		0.00		0.00	
141	E	72130	309	000	00000	000	CONTRACTS WITH GOVERNMENT AGEN	90,000.00	0.00		0.00		0.00		90,000.00		0.00	
141	E	72130	310	000	00000	000	CONTRACTS W OTHER GOV. AGEN.	0.00	0.00		0.00		0.00		0.00		0.00	
141	E	72130	322	000	00000	000	EVALUATION AND TESTING	70,000.00	8,950.00		29,865.00		0.00		40,135.00		42.66	

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72130					OTHER STUDENT SUPPORT						
141 E 72130 499 000 00000 000					OTHER SUPPLIES AND MATERIALS	7,200.00	0.00	0.00	0.00	7,200.00	0.00
141 E 72130 499 000 00002 000					OTHER SUPPLIES AND MAT.-ASB	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00003 000					OTHER SUPPLIES AND MAT.-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00004 000					OTHER SUPPLIES AND MAT.-BCES	0.00	0.00	94.23	0.00	-94.23	0.00
141 E 72130 499 000 00005 000					OTHER SUPPLIES AND MAT.-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00006 000					OTHER SUPPLIES AND MAT.-GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00007 000					OTHER SUPPLIES AND MAT.-FBES	0.00	392.94	392.94	0.00	-392.94	0.00
141 E 72130 499 000 00008 000					OTHER SUPPLIES AND MAT.-GES	0.00	0.00	62.45	0.00	-62.45	0.00
141 E 72130 499 000 00009 000					OTHER SUPPLIES AND MAT.-JES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00010 000					OTHER SUPPLIES AND MAT.-JMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00011 000					OTHER SUPPLIES AND MAT.-LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00012 000					OTHER SUPPLIES AND MAT.-SCES	0.00	275.38	275.38	0.00	-275.38	0.00
141 E 72130 499 000 00013 000					OTHER SUPPLIES AND MAT.-SSES	0.00	0.00	407.68	0.00	-407.68	0.00
141 E 72130 499 000 00014 000					OTHER SUPPLIES AND MAT.-WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72130 499 000 00015 000					OTHER SUPPLIES AND MAT.-DBHS	0.00	426.32	426.32	0.00	-426.32	0.00
141 E 72130 499 000 00016 000					OTHER SUPPLIES AND MAT.-DCHS	0.00	0.00	315.10	0.00	-315.10	0.00
141 E 72130 499 000 00025 000					OTHER SUPPLIES AND MAT.-RVES	0.00	199.36	199.36	0.00	-199.36	0.00
141 E 72130 --- --- ----- ---						1,468,141.00	120,427.05	360,016.14	0.00	1,108,124.86	24.52
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72210					SUPPORT REGULAR INSTRUCTION						
141 E 72210 105 000 00000 000					SUPERVISOR/DIRECTOR	359,057.00	28,351.76	139,161.70	0.00	219,895.30	38.76
141 E 72210 117 000 00000 000					CAREER LADDER PROGRAM	12,000.00	1,500.00	1,500.00	0.00	10,500.00	12.50
141 E 72210 127 000 00000 000					CAREER LADDER EXTENDED CONTRAC	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210 129 000 00000 000					LIBRARIANS	818,082.00	57,639.69	172,919.07	0.00	645,162.93	21.14
141 E 72210 138 000 00000 000					TECHNOLOGY PERSONNEL	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210 162 000 00000 000					CLERICAL PERSONNEL	161,439.00	10,961.58	41,771.24	0.00	119,667.76	25.87
141 E 72210 189 000 00000 000					OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210 201 000 00000 000					SOCIAL SECURITY	83,736.00	5,794.84	21,061.32	0.00	62,674.68	25.15
141 E 72210 204 000 00000 000					STATE RETIREMENT	137,639.00	9,822.58	35,146.80	0.00	102,492.20	25.54
141 E 72210 206 000 00000 000					LIFE INSURANCE	921.00	184.20	276.30	0.00	644.70	30.00
141 E 72210 207 000 00000 000					MEDICAL INSURANCE	173,744.00	14,982.40	44,809.20	0.00	128,934.80	25.79
141 E 72210 212 000 00000 000					EMPLOYER MEDICARE	19,583.00	1,355.26	4,933.75	0.00	14,649.25	25.19
141 E 72210 299 000 00000 000					OTHER FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210 336 000 00000 000					MAINTENANCE AND REPAIR SERVICE	25,000.00	1,381.27	5,071.24	0.00	19,928.76	20.28

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72210					SUPPORT REGULAR INSTRUCTION						
141 E 72210	355	000	000000	000	TRAVEL	43,000.00	374.59	281.70	0.00	42,718.30	0.66
141 E 72210	432	000	000000	000	LIBRARY BOOKS	100,000.00	0.00	0.00	0.00	100,000.00	0.00
141 E 72210	432	000	000002	000	LIBRARY BOOKS-ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210	432	000	000003	000	LIBRARY BOOKS-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210	432	000	000004	000	LIBRARY BOOKS-BCES	0.00	349.42	8,424.43	0.00	-8,424.43	0.00
141 E 72210	432	000	000005	000	LIBRARY BOOKS-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210	432	000	000006	000	LIBRARY BOOKS-GVES	0.00	0.00	103.61	0.00	-103.61	0.00
141 E 72210	432	000	000007	000	LIBRARY BOOKS-FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72210	432	000	000008	000	LIBRARY BOOKS-GES	0.00	776.71	4,299.69	0.00	-4,299.69	0.00
141 E 72210	432	000	000009	000	LIBRARY BOOKS-JES	0.00	1,178.54	4,336.95	0.00	-4,336.95	0.00
141 E 72210	432	000	00010	000	LIBRARY BOOKS-JMS	0.00	0.00	360.73	0.00	-360.73	0.00
141 E 72210	432	000	00011	000	LIBRARY BOOKS-LES	0.00	0.00	338.07	0.00	-338.07	0.00
141 E 72210	432	000	00012	000	LIBRARY BOOKS-SCES	0.00	145.00	1,143.09	0.00	-1,143.09	0.00
141 E 72210	432	000	00013	000	LIBRARY BOOKS-SSES	0.00	0.00	1,251.98	0.00	-1,251.98	0.00
141 E 72210	432	000	00014	000	LIBRARY BOOKS-WVES	0.00	0.00	401.70	0.00	-401.70	0.00
141 E 72210	432	000	00015	000	LIBRARY BOOKS-DBHS	0.00	0.00	2,858.09	0.00	-2,858.09	0.00
141 E 72210	432	000	00016	000	LIBRARY BOOKS-DCHS	0.00	0.00	2,169.46	0.00	-2,169.46	0.00
141 E 72210	432	000	00025	000	LIBRARY BOOKS-RVES	0.00	5,430.59	8,432.56	0.00	-8,432.56	0.00
141 E 72210	499	000	000000	000	OTHER SUPPLIES AND MATERIALS	10,000.00	2,749.00	2,810.50	0.00	7,189.50	28.11
141 E 72210	524	000	000000	000	IN SERVICE / STAFF DEVELOPMENT	190,000.00	292.22	18,169.50	0.00	171,830.50	9.56
141 E 72210	---	---	-----	---		2,134,201.00	143,269.65	522,032.68	0.00	1,612,168.32	24.46
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72220					SUPPORT SPECIAL EDUCATION -						
141 E 72220	105	000	000000	000	SUPERVISOR/DIRECTOR	154,151.00	12,838.59	64,192.95	0.00	89,958.05	41.64
141 E 72220	117	000	000000	000	CAREER LADDER PROGRAM	4,000.00	0.00	0.00	0.00	4,000.00	0.00
141 E 72220	124	000	000000	000	PSYCHOLOGICAL PERSONNEL	54,597.00	4,549.75	13,649.25	0.00	40,947.75	25.00
141 E 72220	127	000	000000	000	CAREER LADDER EXTENDED CONTRAC	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72220	135	000	000000	000	ASSESSMENT PERSONNEL	152,913.00	12,742.76	38,228.28	0.00	114,684.72	25.00
141 E 72220	161	000	000000	000	SECRETARY(S)	36,911.00	0.00	0.00	0.00	36,911.00	0.00
141 E 72220	162	000	000000	000	CLERICAL PERSONNEL	36,655.00	2,840.00	15,620.00	0.00	21,035.00	42.61
141 E 72220	171	000	000000	000	SPEECH PATHOLOGIST	213,436.00	17,786.34	53,359.02	0.00	160,076.98	25.00
141 E 72220	189	000	000000	000	OTHER SALARIES & WAGES	79,930.00	8,440.26	25,320.78	0.00	54,609.22	31.68
141 E 72220	201	000	000000	000	SOCIAL SECURITY	45,421.00	3,550.08	12,682.24	0.00	32,738.76	27.92
141 E 72220	204	000	000000	000	STATE RETIREMENT	74,224.00	5,926.54	21,098.98	0.00	53,125.02	28.43

Account Level						2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd T Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
72220					SUPPORT SPECIAL EDUCATION -							
141 E 72220	206	000	00000	000	LIFE INSURANCE	473.00	94.60		141.90	0.00	331.10	30.00
141 E 72220	207	000	00000	000	MEDICAL INSURANCE	89,193.00	5,501.20		16,503.60	0.00	72,689.40	18.50
141 E 72220	212	000	00000	000	EMPLOYER MEDICARE	10,623.00	830.26		2,965.99	0.00	7,657.01	27.92
141 E 72220	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00		0.00	0.00	0.00	0.00
141 E 72220	336	000	00000	000	MAINTENANCE AND REPAIR SERVICE	500.00	0.00		0.00	0.00	500.00	0.00
141 E 72220	355	000	00000	000	TRAVEL	32,592.00	737.90		2,645.53	0.00	29,946.47	8.12
141 E 72220	399	000	00000	000	OTHER CONTRACTED SERVICES	68,000.00	3,865.00		14,768.00	0.00	53,232.00	21.72
141 E 72220	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	8,500.00	512.29		8,020.02	0.00	479.98	94.35
141 E 72220	524	000	00000	000	IN SERVICE / STAFF DEVELOPMENT	4,500.00	0.00		173.95	0.00	4,326.05	3.87
141 E 72220	---	---	-----	---		1,066,619.00	80,215.57		289,370.49	0.00	777,248.51	27.13
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72230					SUPPORT VOCATIONAL EDUCATION -							
141 E 72230	105	000	00000	000	SUPERVISOR/DIRECTOR	57,622.00	2,400.87		12,004.35	0.00	45,617.65	20.83
141 E 72230	117	000	00000	000	CAREER LADDER PROGRAM	3,000.00	1,000.00		1,000.00	0.00	2,000.00	33.33
141 E 72230	127	000	00000	000	CAREER LADDER EXTENDED CONTRAC	0.00	0.00		0.00	0.00	0.00	0.00
141 E 72230	161	000	00000	000	SECRETARY(S)	30,335.00	0.00		4,902.21	0.00	25,432.79	16.16
141 E 72230	201	000	00000	000	SOCIAL SECURITY	5,639.00	196.53		1,067.24	0.00	4,571.76	18.93
141 E 72230	204	000	00000	000	STATE RETIREMENT	9,141.00	349.27		1,806.66	0.00	7,334.34	19.76
141 E 72230	206	000	00000	000	LIFE INSURANCE	61.00	12.20		18.30	0.00	42.70	30.00
141 E 72230	207	000	00000	000	MEDICAL INSURANCE	21,174.00	710.40		2,131.20	0.00	19,042.80	10.07
141 E 72230	212	000	00000	000	EMPLOYER MEDICARE	1,319.00	45.96		249.56	0.00	1,069.44	18.92
141 E 72230	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00		0.00	0.00	0.00	0.00
141 E 72230	336	000	00000	000	MAINTENANCE AND REPAIR SERVICE	10,000.00	0.00		0.00	0.00	10,000.00	0.00
141 E 72230	355	000	00000	000	TRAVEL	35,000.00	187.53		1,321.70	0.00	33,678.30	3.78
141 E 72230	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	2,250.00	0.00		25.00	0.00	2,225.00	1.11
141 E 72230	---	---	-----	---		175,541.00	4,902.76		24,526.22	0.00	151,014.78	13.97
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Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72250					SUPPORT EDUCATION TECHNOLOGY						
141 E 72250	105	000	00000	000	TECHNOLOGY SUPERVISOR	247,517.00	10,998.40	56,812.16	0.00	190,704.84	22.95
141 E 72250	121	000	00000	000	DATA PROCESSING PERSONNEL	160,420.00	10,680.20	58,213.84	0.00	102,206.16	36.29
141 E 72250	138	000	00000	000	INSTRUCTIONAL COMPUTER PERSONN	52,820.00	4,401.58	79,471.49	0.00	-26,651.49	150.46
141 E 72250	189	000	00000	000	OTHER SALARIES & WAGES	299,028.00	31,763.20	170,697.60	0.00	128,330.40	57.08
141 E 72250	201	000	00000	000	SOCIAL SECURITY	47,107.00	3,301.63	21,623.96	0.00	25,483.04	45.90
141 E 72250	204	000	00000	000	STATE RETIREMENT	73,015.00	5,435.26	34,470.40	0.00	38,544.60	47.21
141 E 72250	206	000	00000	000	LIFE INSURANCE	479.00	95.80	143.70	0.00	335.30	30.00
141 E 72250	207	000	00000	000	MEDICAL INSURANCE	102,382.00	11,973.60	35,920.80	0.00	66,461.20	35.09
141 E 72250	212	000	00000	000	EMPLOYER MEDICARE	11,017.00	790.79	5,151.56	0.00	5,865.44	46.76
141 E 72250	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72250	350	000	00000	000	INTERNET CONNECTIVITY FEE	100,000.00	0.00	11,580.00	0.00	88,420.00	11.58
141 E 72250	355	000	00000	000	TRAVEL	7,000.00	36.66	401.02	0.00	6,598.98	5.73
141 E 72250	399	000	00000	000	OTHER CONTRACTED SERVICES	379,441.00	2,000.00	244,333.12	0.00	135,107.88	64.39
141 E 72250	499	000	00000	000	OTHER SUPPLIES & MATERIALS	400,000.00	82,744.21	207,356.39	0.00	192,643.61	51.84
141 E 72250	524	440	00000	000	IN-SERVICE/STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72250	599	000	00000	000	OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72250	---	---	-----	---		1,880,226.00	164,221.33	926,176.04	0.00	954,049.96	49.26
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72310					BOARD OF EDUCATION SERVICES						
141 E 72310	191	000	00000	000	BOARD AND COMMITTEE MEMBERS FE	30,000.00	3,375.00	9,720.00	0.00	20,280.00	32.40
141 E 72310	201	000	00000	000	SOCIAL SECURITY	1,860.00	144.68	467.66	0.00	1,392.34	25.14
141 E 72310	204	000	00000	000	STATE RETIREMENT	2,883.00	288.31	833.28	0.00	2,049.72	28.90
141 E 72310	207	000	00000	000	MEDICAL INSURANCE	53,025.00	2,869.20	5,766.00	0.00	47,259.00	10.87
141 E 72310	212	000	00000	000	EMPLOYER MEDICARE	435.00	39.29	124.72	0.00	310.28	28.67
141 E 72310	305	000	00000	000	AUDIT SERVICES	60,000.00	0.00	0.00	0.00	60,000.00	0.00
141 E 72310	320	000	00000	000	DUES AND MEMBERSHIPS	33,669.00	0.00	3,721.00	0.00	29,948.00	11.05
141 E 72310	331	000	00000	000	LEGAL SERVICES	54,000.00	4,500.00	22,500.00	0.00	31,500.00	41.67
141 E 72310	355	000	00000	000	TRAVEL	23,000.00	792.00	-783.00	0.00	23,783.00	-3.40
141 E 72310	399	000	00000	000	OTHER CONTRACTED SERVICES	4,000.00	0.00	0.00	0.00	4,000.00	0.00
141 E 72310	502	000	00000	000	BUILDING & CONTENTS INSURANCE	130,613.00	0.00	130,613.00	0.00	0.00	100.00
141 E 72310	506	000	00000	000	LIABILITY INSURANCE	46,159.00	0.00	46,159.00	0.00	0.00	100.00
141 E 72310	508	000	00000	000	PREMIUMS ON CORPORATE SURETY B	16,554.00	0.00	0.00	0.00	16,554.00	0.00
141 E 72310	510	000	00000	000	TRUSTEE'S COMMISSION	580,000.00	67,673.46	134,655.74	0.00	445,344.26	23.22
141 E 72310	513	000	00000	000	WORKER'S COMPENSATION INSURANC	295,980.00	-7,301.00	275,288.00	0.00	20,692.00	93.01

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21				
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance - YTD	Act	FYTD	%
72310							BOARD OF EDUCATION SERVICES										
141	E	72310	599	000	000000	000	OTHER CHARGES	15,000.00	819.75		4,937.41		0.00	10,062.59		32.92	
141	E	72310	---	---	-----	---		1,347,178.00	73,200.69		634,002.81		0.00	713,175.19		47.06	
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72320							OFFICE OF THE DIRECTOR										
141	E	72320	101	000	000000	000	DIRECTOR OF SCHOOLS	141,128.00	11,644.22		58,221.10		0.00	82,906.90		41.25	
141	E	72320	117	000	000000	000	CAREER LADDER PROGRAM	5,301.00	0.00		1,000.00		0.00	4,301.00		18.86	
141	E	72320	127	000	000000	000	CAREER LADDER EXTENDED CONTRAC	176,279.00	0.00		0.00		0.00	176,279.00		0.00	
141	E	72320	161	000	000000	000	SECRETARY(S)	0.00	16,504.59		82,529.07		0.00	-82,529.07		0.00	
141	E	72320	188	000	000000	000	BONUS	0.00	0.00		1,397.31		0.00	-1,397.31		0.00	
141	E	72320	189	000	000000	000	OTHER SALARIES & WAGES	31,407.00	2,416.00		13,250.25		0.00	18,156.75		42.19	
141	E	72320	201	000	000000	000	SOCIAL SECURITY	21,955.00	1,775.19		9,390.23		0.00	12,564.77		42.77	
141	E	72320	204	000	000000	000	STATE RETIREMENT	34,997.00	2,822.05		14,791.78		0.00	20,205.22		42.27	
141	E	72320	206	000	000000	000	LIFE INSURANCE	174.00	34.80		52.20		0.00	121.80		30.00	
141	E	72320	207	000	000000	000	MEDICAL INSURANCE	50,685.00	7,474.80		21,854.80		0.00	28,830.20		43.12	
141	E	72320	212	000	000000	000	EMPLOYER MEDICARE	5,135.00	415.15		2,195.97		0.00	2,939.03		42.76	
141	E	72320	299	000	000000	000	OTHER FRINGE BENEFITS	0.00	0.00		0.00		0.00	0.00		0.00	
141	E	72320	307	000	000000	000	COMMUNICATION	75,000.00	7,144.75		20,185.00		0.00	54,815.00		26.91	
141	E	72320	348	000	000000	000	POSTAL CHARGES	14,000.00	1,000.00		5,519.61		0.00	8,480.39		39.43	
141	E	72320	355	000	000000	000	TRAVEL	10,000.00	400.00		2,051.56		0.00	7,948.44		20.52	
141	E	72320	399	000	000000	000	OTHER CONTRACTED SERVICES	85,000.00	5,541.91		16,685.19		0.00	68,314.81		19.63	
141	E	72320	435	000	000000	000	OFFICE SUPPLIES	5,000.00	528.18		3,017.75		0.00	1,982.25		60.36	
141	E	72320	---	---	-----	---		656,061.00	57,701.64		252,141.82		0.00	403,919.18		38.43	
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72410							OFFICE OF THE PRINCIPAL										
141	E	72410	104	000	000000	000	PRINCIPALS	907,554.00	69,219.15		234,005.81		0.00	673,548.19		25.78	
141	E	72410	117	000	000000	000	CAREER LADDER PROGRAM	25,000.00	4,500.00		4,500.00		0.00	20,500.00		18.00	
141	E	72410	127	000	000000	000	CAREER LADDER EXTENDED CONTRAC	0.00	0.00		0.00		0.00	0.00		0.00	
141	E	72410	139	000	000000	000	ASSISTANT PRINCIPALS	992,148.00	88,335.10		271,518.21		0.00	720,629.79		27.37	
141	E	72410	161	000	000000	000	SECRETARY(S)	772,914.00	59,873.16		207,200.14		0.00	565,713.86		26.81	
141	E	72410	162	000	000000	000	SECRETARIES & BOOKKEEPERS	0.00	0.00		0.00		0.00	0.00		0.00	

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72410					OFFICE OF THE PRINCIPAL						
141 E 72410	189	000	00000	000	OTHER SALARIES & WAGES	120,655.00	10,047.68	50,238.40	0.00	70,416.60	41.64
141 E 72410	201	000	00000	000	SOCIAL SECURITY	174,733.00	13,408.37	45,199.48	0.00	129,533.52	25.87
141 E 72410	204	000	00000	000	STATE RETIREMENT	283,539.00	22,916.59	76,694.65	0.00	206,844.35	27.05
141 E 72410	206	000	00000	000	LIFE INSURANCE	1,795.00	359.00	538.50	0.00	1,256.50	30.00
141 E 72410	207	000	00000	000	MEDICAL INSURANCE	475,805.00	49,708.40	147,355.20	0.00	328,449.80	30.97
141 E 72410	212	000	00000	000	EMPLOYER MEDICARE	40,865.00	3,135.84	10,570.90	0.00	30,294.10	25.87
141 E 72410	299	000	00000	000	OTHER FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	307	000	00000	000	COMMUNICATION	25,000.00	0.00	0.00	0.00	25,000.00	0.00
141 E 72410	307	000	00002	000	COMMUNICATION-ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	307	000	00003	000	COMMUNICATION-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	307	000	00004	000	COMMUNICATION-BCES	0.00	0.00	1,640.21	0.00	-1,640.21	0.00
141 E 72410	307	000	00005	000	COMMUNICATION-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	307	000	00006	000	COMMUNICATION-GVES	0.00	0.00	1,375.66	0.00	-1,375.66	0.00
141 E 72410	307	000	00007	000	COMMUNICATION-FBES	0.00	0.00	1,111.11	0.00	-1,111.11	0.00
141 E 72410	307	000	00008	000	COMMUNICATION-GES	0.00	0.00	1,375.66	0.00	-1,375.66	0.00
141 E 72410	307	000	00009	000	COMMUNICATION-JES	0.00	0.00	1,111.11	0.00	-1,111.11	0.00
141 E 72410	307	000	00010	000	COMMUNICATION-JMS	0.00	0.00	1,111.11	0.00	-1,111.11	0.00
141 E 72410	307	000	00011	000	COMMUNICATION-LES	0.00	0.00	1,111.11	0.00	-1,111.11	0.00
141 E 72410	307	000	00012	000	COMMUNICATION-SCES	0.00	0.00	846.56	0.00	-846.56	0.00
141 E 72410	307	000	00013	000	COMMUNICATION-SSES	0.00	0.00	1,111.11	0.00	-1,111.11	0.00
141 E 72410	307	000	00014	000	COMMUNICATION-WVES	0.00	0.00	1,111.11	0.00	-1,111.11	0.00
141 E 72410	307	000	00015	000	COMMUNICATION-DBHS	0.00	0.00	3,227.51	0.00	-3,227.51	0.00
141 E 72410	307	000	00016	000	COMMUNICATION-DCHS	0.00	0.00	3,227.51	0.00	-3,227.51	0.00
141 E 72410	307	000	00025	000	COMMUNICATION-RVES	0.00	0.00	1,640.21	0.00	-1,640.21	0.00
141 E 72410	355	000	00000	000	TRAVEL	7,000.00	158.39	1,207.43	0.00	5,792.57	17.25
141 E 72410	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	71,274.00	0.00	799.15	0.00	70,474.85	1.12
141 E 72410	499	000	00002	000	OTHER SUPP. & MATERIALS-ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	499	000	00003	000	OTHER SUPP. & MATERIALS-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	499	000	00004	000	OTHER SUPP. & MATERIALS-BCES	0.00	0.00	4,027.36	0.00	-4,027.36	0.00
141 E 72410	499	000	00005	000	OTHER SUPP. & MATERIALS-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72410	499	000	00006	000	OTHER SUPP. & MATERIALS-GVES	0.00	0.00	2,815.55	0.00	-2,815.55	0.00
141 E 72410	499	000	00007	000	OTHER SUPP. & MATERIALS-FBES	0.00	265.00	1,512.15	0.00	-1,512.15	0.00
141 E 72410	499	000	00008	000	OTHER SUPP. & MATERIALS-GES	0.00	0.00	2,320.47	0.00	-2,320.47	0.00
141 E 72410	499	000	00009	000	OTHER SUPP. & MATERIALS-JES	0.00	0.00	2,540.85	0.00	-2,540.85	0.00
141 E 72410	499	000	00010	000	OTHER SUPP. & MATERIALS-JMS	0.00	0.00	1,903.63	0.00	-1,903.63	0.00
141 E 72410	499	000	00011	000	OTHER SUPP. & MATERIALS-LES	0.00	0.00	1,991.97	0.00	-1,991.97	0.00
141 E 72410	499	000	00012	000	OTHER SUPP. & MATERIALS-SCES	0.00	0.00	1,331.79	0.00	-1,331.79	0.00
141 E 72410	499	000	00013	000	OTHER SUPP. & MATERIALS-SSES	0.00	0.00	1,626.09	0.00	-1,626.09	0.00

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72410					OFFICE OF THE PRINCIPAL						
141 E 72410 499 000 00014 000					OTHER SUPP. & MATERIALS-WVES	0.00	0.00	1,878.46	0.00	-1,878.46	0.00
141 E 72410 499 000 00015 000					OTHER SUPP. & MATERIALS-DBHS	0.00	0.00	6,037.46	0.00	-6,037.46	0.00
141 E 72410 499 000 00016 000					OTHER SUPP. & MATERIALS-DCHS	0.00	0.00	5,094.89	0.00	-5,094.89	0.00
141 E 72410 499 000 00025 000					OTHER SUPP. & MATERIALS-RVES	0.00	0.00	3,412.41	0.00	-3,412.41	0.00
141 E 72410 599 000 00000 000					OTHER CHARGES	65,000.00	0.00	15,932.15	0.00	49,067.85	24.51
141 E 72410 --- --- ----- ---						3,963,282.00	321,926.68	1,122,253.08	0.00	2,841,028.92	28.32
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72510					FISCAL SERVICES						
141 E 72510 105 000 00000 000					SUPERVISOR/DIRECTOR	151,138.00	10,870.80	59,676.42	0.00	91,461.58	39.48
141 E 72510 162 000 00000 000					ACCOUNTING CLERK	132,791.00	10,425.62	57,340.91	0.00	75,450.09	43.18
141 E 72510 201 000 00000 000					SOCIAL SECURITY	17,604.00	1,223.46	6,991.29	0.00	10,612.71	39.71
141 E 72510 204 000 00000 000					STATE RETIREMENT	27,286.00	2,046.58	11,245.33	0.00	16,040.67	41.21
141 E 72510 206 000 00000 000					LIFE INSURANCE	60.00	12.00	18.00	0.00	42.00	30.00
141 E 72510 207 000 00000 000					MEDICAL INSURANCE	43,282.00	6,226.40	20,100.00	0.00	23,182.00	46.44
141 E 72510 212 000 00000 000					EMPLOYER MEDICARE	4,117.00	286.16	1,635.16	0.00	2,481.84	39.72
141 E 72510 355 000 00000 000					TRAVEL	5,000.00	64.86	278.24	0.00	4,721.76	5.56
141 E 72510 399 000 00000 000					OTHER CONTRACTED SERVICES	12,000.00	1,029.85	2,081.54	0.00	9,918.46	17.35
141 E 72510 499 000 00000 000					OTHER SUPPLIES AND MATERIALS	15,300.00	720.67	3,395.22	0.00	11,904.78	22.19
141 E 72510 --- --- ----- ---						408,578.00	32,906.40	162,762.11	0.00	245,815.89	39.84
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72610					OPERATION OF PLANT						
141 E 72610 166 000 00000 000					CUSTODIAL PERSONNEL	677,993.00	47,954.54	247,918.31	0.00	430,074.69	36.57
141 E 72610 189 000 00000 000					OTHER SALARIES & WAGES	128,379.00	10,093.93	55,482.45	0.00	72,896.55	43.22
141 E 72610 201 000 00000 000					SOCIAL SECURITY	49,995.00	3,279.78	17,881.18	0.00	32,113.82	35.77
141 E 72610 204 000 00000 000					STATE RETIREMENT	77,492.00	4,652.59	23,772.00	0.00	53,720.00	30.68
141 E 72610 206 000 00000 000					LIFE INSURANCE	695.00	139.00	208.50	0.00	486.50	30.00
141 E 72610 207 000 00000 000					MEDICAL INSURANCE	230,807.00	14,277.40	50,162.20	0.00	180,644.80	21.73
141 E 72610 212 000 00000 000					EMPLOYER MEDICARE	11,692.00	785.48	4,207.42	0.00	7,484.58	35.99
141 E 72610 328 000 00000 000					JANITORIAL SERVICES	840,000.00	0.00	0.00	0.00	840,000.00	0.00
141 E 72610 328 000 00002 000					JANITORIAL SERVICES-ASBURY	0.00	0.00	0.00	0.00	0.00	0.00

Fnd T Acct	Obj Prj Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72610			OPERATION OF PLANT						
141 E 72610 328 000 00003 000			JANITORIAL SERVICES-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 328 000 00004 000			JANITORIAL SERVICES-BCES	0.00	5,285.25	26,534.25	0.00	-26,534.25	0.00
141 E 72610 328 000 00005 000			JANITORIAL SERVICES-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 328 000 00006 000			JANITORIAL SERVICES-GVES	0.00	5,822.48	29,112.40	0.00	-29,112.40	0.00
141 E 72610 328 000 00007 000			JANITORIAL SERVICES-FBES	0.00	4,013.92	17,603.60	0.00	-17,603.60	0.00
141 E 72610 328 000 00008 000			JANITORIAL SERVICES-GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 328 000 00009 000			JANITORIAL SERVICES-JES	0.00	5,451.39	26,824.95	0.00	-26,824.95	0.00
141 E 72610 328 000 00010 000			JANITORIAL SERVICES-JMS	0.00	4,555.12	22,775.60	0.00	-22,775.60	0.00
141 E 72610 328 000 00011 000			JANITORIAL SERVICES-LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 328 000 00012 000			JANITORIAL SERVICES-SCES	0.00	5,525.34	27,626.70	0.00	-27,626.70	0.00
141 E 72610 328 000 00013 000			JANITORIAL SERVICES-SSES	0.00	4,161.20	20,806.00	0.00	-20,806.00	0.00
141 E 72610 328 000 00014 000			JANITORIAL SERVICES-WVES	0.00	4,338.70	21,144.50	0.00	-21,144.50	0.00
141 E 72610 328 000 00015 000			JANITORIAL SERVICES-DBHS	0.00	12,530.10	62,650.50	0.00	-62,650.50	0.00
141 E 72610 328 000 00016 000			JANITORIAL SERVICES-DCHS	0.00	12,530.10	62,650.50	0.00	-62,650.50	0.00
141 E 72610 328 000 00025 000			JANITORIAL SERVICES-RVES	0.00	5,836.02	29,180.10	0.00	-29,180.10	0.00
141 E 72610 359 000 00000 000			DISPOSAL FEES	124,000.00	7,703.00	49,351.44	0.00	74,648.56	39.80
141 E 72610 359 000 00002 000			DISPOSAL FEES ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00003 000			DISPOSAL FEES MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00004 000			DISPOSAL FEES BCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00005 000			DISPOSAL FEES OLD BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00006 000			DISPOSAL FEES GVES	0.00	423.25	423.25	0.00	-423.25	0.00
141 E 72610 359 000 00007 000			DISPOSAL FEES FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00008 000			DISPOSAL FEES GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00009 000			DISPOSAL FEES JES	0.00	570.00	570.00	0.00	-570.00	0.00
141 E 72610 359 000 00010 000			DISPOSAL FEES JMS	0.00	570.00	570.00	0.00	-570.00	0.00
141 E 72610 359 000 00011 000			DISPOSAL FEES LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00012 000			DISPOSAL FEES SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00013 000			DISPOSAL FEES SSES	0.00	484.24	484.24	0.00	-484.24	0.00
141 E 72610 359 000 00014 000			DISPOSAL FEES WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 359 000 00015 000			DISPOSAL FEES DBHS	0.00	1,093.86	1,093.86	0.00	-1,093.86	0.00
141 E 72610 359 000 00016 000			DISPOSAL FEES DCHS	0.00	975.31	975.31	0.00	-975.31	0.00
141 E 72610 359 000 00025 000			DISPOSAL FEES RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 399 000 00000 000			OTHER CONTRACTED SERVICES	149,010.00	7,075.28	38,458.94	0.00	110,551.06	25.81
141 E 72610 399 000 00002 000			OTHER CONTRACTED SERV. ASBURY	0.00	260.00	260.00	0.00	-260.00	0.00
141 E 72610 399 000 00003 000			OTHER CONTRACTED SERV MIDWAY	0.00	220.00	220.00	0.00	-220.00	0.00
141 E 72610 399 000 00004 000			OTHER CONTRACTED SERVICE BCES	0.00	380.00	380.00	0.00	-380.00	0.00
141 E 72610 399 000 00005 000			OTHER CONTRACTED SERVICE BCM	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 399 000 00006 000			OTHER CONTRACTED SERVICE GVES	0.00	380.00	380.00	0.00	-380.00	0.00

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72610					OPERATION OF PLANT						
141 E 72610 399 000 00007 000					OTHER CONTRACTED SERVICE FBES	0.00	220.00	220.00	0.00	-220.00	0.00
141 E 72610 399 000 00008 000					OTHER CONTRACTED SERVICE GES	0.00	300.00	300.00	0.00	-300.00	0.00
141 E 72610 399 000 00009 000					OTHER CONTRACTED SERVICE JES	0.00	304.00	304.00	0.00	-304.00	0.00
141 E 72610 399 000 00010 000					OTHER CONTRACTED SERVICE JMS	0.00	304.00	304.00	0.00	-304.00	0.00
141 E 72610 399 000 00011 000					OTHER CONTRACTED SERVICE LES	0.00	220.00	220.00	0.00	-220.00	0.00
141 E 72610 399 000 00012 000					OTHER CONTRACTED SERVICE SCES	0.00	300.00	300.00	0.00	-300.00	0.00
141 E 72610 399 000 00013 000					OTHER CONTRACTED SERVICE SSES	0.00	220.00	220.00	0.00	-220.00	0.00
141 E 72610 399 000 00014 000					OTHER CONTRACTED SERVICE WVES	0.00	220.00	220.00	0.00	-220.00	0.00
141 E 72610 399 000 00015 000					OTHER CONTRACTED SERVICE DBHS	0.00	987.00	987.00	0.00	-987.00	0.00
141 E 72610 399 000 00016 000					OTHER CONTRACTED SERVICE DCHS	0.00	2,320.62	2,320.62	0.00	-2,320.62	0.00
141 E 72610 399 000 00025 000					OTHER CONTRACTED SERVICE RVES	0.00	380.00	380.00	0.00	-380.00	0.00
141 E 72610 410 000 00000 000					CUSTODIAL SUPPLIES	130,000.00	3,280.81	9,342.55	0.00	120,657.45	7.19
141 E 72610 410 000 00002 000					CUSTODIAL SUPPLIES-ASBURY	0.00	0.00	122.92	0.00	-122.92	0.00
141 E 72610 410 000 00003 000					CUSTODIAL SUPPLIES-MIDWAY	0.00	22.88	370.44	0.00	-370.44	0.00
141 E 72610 410 000 00004 000					CUSTODIAL SUPPLIES-BCES	0.00	817.28	860.48	0.00	-860.48	0.00
141 E 72610 410 000 00005 000					CUSTODIAL SUPPLIES-BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 410 000 00006 000					CUSTODIAL SUPPLIES-GVES	0.00	0.00	1,938.56	0.00	-1,938.56	0.00
141 E 72610 410 000 00007 000					CUSTODIAL SUPPLIES-FBES	0.00	0.00	662.64	0.00	-662.64	0.00
141 E 72610 410 000 00008 000					CUSTODIAL SUPPLIES-GES	0.00	0.00	1,776.88	0.00	-1,776.88	0.00
141 E 72610 410 000 00009 000					CUSTODIAL SUPPLIES-JES	0.00	1,179.19	2,098.19	0.00	-2,098.19	0.00
141 E 72610 410 000 00010 000					CUSTODIAL SUPPLIES-JMS	0.00	0.00	1,210.70	0.00	-1,210.70	0.00
141 E 72610 410 000 00011 000					CUSTODIAL SUPPLIES-LES	0.00	344.13	3,630.03	0.00	-3,630.03	0.00
141 E 72610 410 000 00012 000					CUSTODIAL SUPPLIES-SCES	0.00	0.00	862.92	0.00	-862.92	0.00
141 E 72610 410 000 00013 000					CUSTODIAL SUPPLIES-SSES	0.00	0.00	542.08	0.00	-542.08	0.00
141 E 72610 410 000 00014 000					CUSTODIAL SUPPLIES-WVES	0.00	0.00	1,983.72	0.00	-1,983.72	0.00
141 E 72610 410 000 00015 000					CUSTODIAL SUPPLIES-DBHS	0.00	918.85	2,669.10	0.00	-2,669.10	0.00
141 E 72610 410 000 00016 000					CUSTODIAL SUPPLIES-DCHS	0.00	576.36	1,214.50	0.00	-1,214.50	0.00
141 E 72610 410 000 00025 000					CUSTODIAL SUPPLIES-RVES	0.00	881.00	2,755.65	0.00	-2,755.65	0.00
141 E 72610 415 000 00000 000					ELECTRICITY	2,068,633.00	6,472.24	41,952.02	0.00	2,026,680.98	2.03
141 E 72610 415 000 00002 000					ELECTRICITY-ASBURY	0.00	776.24	5,691.85	0.00	-5,691.85	0.00
141 E 72610 415 000 00003 000					ELECTRICITY-MIDWAY	0.00	786.92	4,924.50	0.00	-4,924.50	0.00
141 E 72610 415 000 00004 000					ELECTRICITY-BCES	0.00	10,847.95	56,385.56	0.00	-56,385.56	0.00
141 E 72610 415 000 00005 000					ELECTRICITY-BCMS	0.00	1,844.45	13,662.26	0.00	-13,662.26	0.00
141 E 72610 415 000 00006 000					ELECTRICITY-GVES	0.00	10,226.69	56,324.57	0.00	-56,324.57	0.00
141 E 72610 415 000 00007 000					ELECTRICITY-FBES	0.00	3,478.71	18,539.85	0.00	-18,539.85	0.00
141 E 72610 415 000 00008 000					ELECTRICITY-GES	0.00	7,503.54	38,888.27	0.00	-38,888.27	0.00
141 E 72610 415 000 00009 000					ELECTRICITY-JES	0.00	8,430.01	44,483.92	0.00	-44,483.92	0.00
141 E 72610 415 000 00010 000					ELECTRICITY-JMS	0.00	4,516.75	28,124.37	0.00	-28,124.37	0.00

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72610					OPERATION OF PLANT						
141 E 72610 415 000 00011 000					ELECTRICITY-LES	0.00	9,532.61	54,840.69	0.00	-54,840.69	0.00
141 E 72610 415 000 00012 000					ELECTRICITY-SCES	0.00	4,881.27	25,902.90	0.00	-25,902.90	0.00
141 E 72610 415 000 00013 000					ELECTRICITY-SSES	0.00	4,864.58	30,059.45	0.00	-30,059.45	0.00
141 E 72610 415 000 00014 000					ELECTRICITY-WVES	0.00	4,954.63	27,487.60	0.00	-27,487.60	0.00
141 E 72610 415 000 00015 000					ELECTRICITY-DBHS	0.00	21,348.96	114,297.27	0.00	-114,297.27	0.00
141 E 72610 415 000 00016 000					ELECTRICITY-DCHS	0.00	17,223.24	98,508.51	0.00	-98,508.51	0.00
141 E 72610 415 000 00025 000					ELECTRICITY-RVES	0.00	8,952.08	47,424.30	0.00	-47,424.30	0.00
141 E 72610 434 000 00000 000					NATURAL GAS	141,625.00	977.36	2,839.14	0.00	138,785.86	2.00
141 E 72610 434 000 00002 000					NATURAL GAS-ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00003 000					NATURAL GAS-MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00004 000					NATURAL GAS-BCES	0.00	601.07	879.66	0.00	-879.66	0.00
141 E 72610 434 000 00005 000					NATURAL GAS-BCMS	0.00	50.35	215.80	0.00	-215.80	0.00
141 E 72610 434 000 00006 000					NATURAL GAS-GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00007 000					NATURAL GAS-FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00008 000					NATURAL GAS-GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00009 000					NATURAL GAS-JES	0.00	106.13	428.54	0.00	-428.54	0.00
141 E 72610 434 000 00010 000					NATURAL GAS-JMS	0.00	169.72	404.42	0.00	-404.42	0.00
141 E 72610 434 000 00011 000					NATURAL GAS-LES	0.00	502.05	3,682.57	0.00	-3,682.57	0.00
141 E 72610 434 000 00012 000					NATURAL GAS-SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00013 000					NATURAL GAS-SSES	0.00	131.30	2,107.24	0.00	-2,107.24	0.00
141 E 72610 434 000 00014 000					NATURAL GAS-WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 434 000 00015 000					NATURAL GAS-DBHS	0.00	0.00	966.34	0.00	-966.34	0.00
141 E 72610 434 000 00016 000					NATURAL GAS-DCHS	0.00	609.87	1,755.87	0.00	-1,755.87	0.00
141 E 72610 434 000 00025 000					NATURAL GAS-RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 454 000 00000 000					WATER AND SEWER	241,090.00	2,633.72	12,244.00	0.00	228,846.00	5.08
141 E 72610 454 000 00002 000					WATER & SEWER-ASBURY	0.00	0.00	1,452.96	0.00	-1,452.96	0.00
141 E 72610 454 000 00003 000					WATER & SEWER-MIDWAY	0.00	37.52	89.59	0.00	-89.59	0.00
141 E 72610 454 000 00004 000					WATER & SEWER-BCES	0.00	985.94	5,204.48	0.00	-5,204.48	0.00
141 E 72610 454 000 00005 000					WATER & SEWER-BCMS	0.00	2,180.86	9,343.03	0.00	-9,343.03	0.00
141 E 72610 454 000 00006 000					WATER & SEWER-GVES	0.00	611.97	5,639.70	0.00	-5,639.70	0.00
141 E 72610 454 000 00007 000					WATER & SEWER-FBES	0.00	108.18	447.46	0.00	-447.46	0.00
141 E 72610 454 000 00008 000					WATER & SEWER-GES	0.00	541.55	1,435.87	0.00	-1,435.87	0.00
141 E 72610 454 000 00009 000					WATER & SEWER-JES	0.00	649.13	3,187.15	0.00	-3,187.15	0.00
141 E 72610 454 000 00010 000					WATER & SEWER-JMS	0.00	323.33	2,936.05	0.00	-2,936.05	0.00
141 E 72610 454 000 00011 000					WATER & SEWER-LES	0.00	426.87	5,508.62	0.00	-5,508.62	0.00
141 E 72610 454 000 00012 000					WATER & SEWER-SCES	0.00	176.73	616.84	0.00	-616.84	0.00
141 E 72610 454 000 00013 000					WATER & SEWER-SSES	0.00	0.00	1,952.96	0.00	-1,952.96	0.00
141 E 72610 454 000 00014 000					WATER & SEWER-WVES	0.00	351.80	1,247.25	0.00	-1,247.25	0.00

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72610					OPERATION OF PLANT						
141 E 72610 454 000 00015 000					WATER & SEWER-DBHS	0.00	1,824.11	10,273.07	0.00	-10,273.07	0.00
141 E 72610 454 000 00016 000					WATER & SEWER-DCHS	0.00	1,983.14	8,678.97	0.00	-8,678.97	0.00
141 E 72610 454 000 00025 000					WATER & SEWER-RVES	0.00	951.91	7,912.53	0.00	-7,912.53	0.00
141 E 72610 499 000 00000 000					OTHER SUPPLIES AND MATERIALS	70,000.00	22,644.94	56,325.18	0.00	13,674.82	80.46
141 E 72610 501 000 00000 000					BOILER INSURANCE	20,684.00	0.00	20,684.00	0.00	0.00	100.00
141 E 72610 599 000 00000 000					OTHER CHARGES	38,000.00	818.26	4,293.13	0.00	33,706.87	11.30
141 E 72610 599 000 00002 000					OTHER CHARGES ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00003 000					OTHER CHARGES MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00004 000					OTHER CHARGES BCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00005 000					OTHER CHARGES BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00006 000					OTHER CHARGES GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00007 000					OTHER CHARGES FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00008 000					OTHER CHARGES GES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00009 000					OTHER CHARGES JES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00010 000					OTHER CHARGES JMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00011 000					OTHER CHARGES LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00012 000					OTHER CHARGES SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00013 000					OTHER CHARGES SSES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00014 000					OTHER CHARGES WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00015 000					OTHER CHARGES DBHS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00016 000					OTHER CHARGES DCHS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 599 000 00025 000					OTHER CHARGES RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72610 --- --- ----- ---						5,000,095.00	352,202.08	1,757,775.49	0.00	3,242,319.51	35.15
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72620 MAINTENANCE OF PLANT

141 E 72620 105 000 00000 000					SUPERVISOR/DIRECTOR	250,121.00	20,121.19	104,526.12	0.00	145,594.88	41.79
141 E 72620 167 000 00000 000					MAINTENANCE PERSONNEL	705,583.00	48,277.40	270,386.39	0.00	435,196.61	38.32
141 E 72620 201 000 00000 000					SOCIAL SECURITY	59,254.00	3,951.58	22,406.62	0.00	36,847.38	37.81
141 E 72620 204 000 00000 000					STATE RETIREMENT	91,843.00	6,371.38	34,963.10	0.00	56,879.90	38.07
141 E 72620 206 000 00000 000					LIFE INSURANCE	281.00	56.20	84.30	0.00	196.70	30.00
141 E 72620 207 000 00000 000					MEDICAL INSURANCE	128,470.00	16,584.30	50,847.30	0.00	77,622.70	39.58
141 E 72620 212 000 00000 000					EMPLOYER MEDICARE	13,858.00	924.17	5,240.27	0.00	8,617.73	37.81
141 E 72620 304 000 00000 000					ARCHITECTS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 307 000 00000 000					COMMUNICATION	2,700.00	942.93	1,998.85	0.00	701.15	74.03

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21	
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
72620							MAINTENANCE OF PLANT						
141	E	72620	335	000	00000	000	MAINTENANCE & REPAIR - BUILDIN	45,000.00	2,435.00	171,212.81	0.00	-126,212.81	380.47
141	E	72620	335	000	00002	000	MAINT. & REPAIR BUILD. ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00003	000	MAINT. & REPAIR BUILD. MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00004	000	MAINT. & REPAIR BUILD. BCES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00005	000	MAINT. & REPAIR BUILD. BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00006	000	MAINT. & REPAIR BUILD. GVES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00007	000	MAINT. & REPAIR BUILD. FBES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00008	000	MAINT. & REPAIR BUILD. GES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00009	000	MAINT. & REPAIR BUILD. JES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00010	000	MAINT. & REPAIR BUILD. JMS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00011	000	MAINT. & REPAIR BUILD. LES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00012	000	MAINT. & REPAIR BUILD. SCES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00013	000	MAINT. & REPAIR BUILD. SSES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00014	000	MAINT. & REPAIR BUILD. WVES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00015	000	MAINT. & REPAIR BUILD. DBHS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00016	000	MAINT. & REPAIR BUILD. DCHS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	335	000	00025	000	MAINT. & REPAIR BUILD. RVES	0.00	6,599.28	6,599.28	0.00	-6,599.28	0.00
141	E	72620	336	000	00000	000	MAINTENANCE AND REPAIR SERVICE	50,000.00	0.00	12,619.55	0.00	37,380.45	25.24
141	E	72620	336	000	00002	000	MAINT & REPAIR EQUIP ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00003	000	MAINT & REPAIR EQUIP MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00004	000	MAINT & REPAIR EQUIP BCES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00005	000	MAINT & REPAIR EQUIP BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00006	000	MAINT & REPAIR EQUIP GVES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00007	000	MAINT & REPAIR EQUIP FBES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00008	000	MAINT & REPAIR EQUIP GES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00009	000	MAINT & REPAIR EQUIP JES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00010	000	MAINT & REPAIR EQUIP JMS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00011	000	MAINT & REPAIR EQUIP LES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00012	000	MAINT & REPAIR EQUIP SCES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00013	000	MAINT & REPAIR EQUIP SSES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00014	000	MAINT & REPAIR EQUIP WVES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00015	000	MAINT & REPAIR EQUIP DBHS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00016	000	MAINT & REPAIR EQUIP DCHS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	336	000	00025	000	MAINT & REPAIR EQUIP RVES	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	399	000	00000	000	OTHER CONTRACTED SERVICES	500.00	0.00	0.00	0.00	500.00	0.00
141	E	72620	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	450,000.00	20,691.77	160,960.12	0.00	289,039.88	35.77
141	E	72620	499	000	00002	000	OTHER SUPPLIES & MAT. ASBURY	0.00	0.00	0.00	0.00	0.00	0.00
141	E	72620	499	000	00003	000	OTHER SUPPLIES & MAT. MIDWAY	0.00	0.00	0.00	0.00	0.00	0.00

Fnd T Acct	Obj Prj Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72620			MAINTENANCE OF PLANT						
141 E 72620 499 000 00004 000			OTHER SUPPLIES & MAT. BCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00005 000			OTHER SUPPLIES & MAT. BCMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00006 000			OTHER SUPPLIES & MAT. GVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00007 000			OTHER SUPPLIES & MAT. FBES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00008 000			OTHER SUPPLIES & MAT. GES	0.00	996.07	996.07	0.00	-996.07	0.00
141 E 72620 499 000 00009 000			OTHER SUPPLIES & MAT. JES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00010 000			OTHER SUPPLIES & MAT. JMS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00011 000			OTHER SUPPLIES & MAT. LES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00012 000			OTHER SUPPLIES & MAT. SCES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00013 000			OTHER SUPPLIES & MAT. SSES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00014 000			OTHER SUPPLIES & MAT. WVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00015 000			OTHER SUPPLIES & MAT. DBHS	0.00	2,500.00	2,500.00	0.00	-2,500.00	0.00
141 E 72620 499 000 00016 000			OTHER SUPPLIES & MAT. DCHS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 499 000 00025 000			OTHER SUPPLIES & MAT. RVES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72620 599 000 00000 000			OTHER CHARGES	26,000.00	1,778.84	9,322.68	0.00	16,677.32	35.86
141 E 72620 701 000 00000 000			ADMINISTRATION EQUIPMENT	200,000.00	500.00	25,484.75	0.00	174,515.25	12.74
141 E 72620 --- --- ----- ---				2,023,610.00	132,730.11	880,148.21	0.00	1,143,461.79	43.49
				=====	=====	=====	=====	=====	=====
72710			STUDENT TRANSPORTATION						
141 E 72710 105 000 00000 000			SUPERVISOR/DIRECTOR	114,661.00	8,822.38	48,523.09	0.00	66,137.91	42.32
141 E 72710 142 000 00000 000			MECHANIC(S)	230,120.00	13,405.14	54,621.20	0.00	175,498.80	23.74
141 E 72710 146 000 00000 000			BUS DRIVERS	1,153,664.00	93,680.37	270,398.13	0.00	883,265.87	23.44
141 E 72710 189 000 00000 000			OTHER PERSONEL	0.00	0.00	0.00	0.00	0.00	0.00
141 E 72710 201 000 00000 000			SOCIAL SECURITY	92,904.00	6,419.88	21,062.17	0.00	71,841.83	22.67
141 E 72710 204 000 00000 000			STATE RETIREMENT	144,001.00	10,390.22	34,245.88	0.00	109,755.12	23.78
141 E 72710 206 000 00000 000			LIFE INSURANCE	1,517.00	303.40	455.10	0.00	1,061.90	30.00
141 E 72710 207 000 00000 000			MEDICAL INSURANCE	435,731.00	38,952.00	119,310.00	0.00	316,421.00	27.38
141 E 72710 212 000 00000 000			EMPLOYER MEDICARE	21,727.00	1,534.80	4,977.64	0.00	16,749.36	22.91
141 E 72710 307 000 00000 000			COMMUNICATION	750.00	53.30	267.62	0.00	482.38	35.68
141 E 72710 330 000 00000 000			OPERATING LEASE PAYMENTS	8,400.00	682.13	3,410.65	0.00	4,989.35	40.60
141 E 72710 399 000 00000 000			OTHER CONTRACTED SERVICES	5,000.00	0.00	572.50	0.00	4,427.50	11.45
141 E 72710 412 000 00000 000			DIESEL FUEL	275,000.00	10,020.08	21,392.34	0.00	253,607.66	7.78
141 E 72710 424 000 00000 000			GARAGE SUPPLIES	30,000.00	22.18	1,541.90	0.00	28,458.10	5.14
141 E 72710 425 000 00000 000			GASOLINE	150,000.00	7,568.67	31,352.42	0.00	118,647.58	20.90

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
72710					STUDENT TRANSPORTATION						
141 E 72710	450	000	00000	000	TIRES AND TUBES	60,000.00	5,895.05	12,958.14	0.00	47,041.86	21.60
141 E 72710	453	000	00000	000	VEHICLE PARTS	160,000.00	5,837.67	21,281.89	0.00	138,718.11	13.30
141 E 72710	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	5,000.00	0.00	0.00	0.00	5,000.00	0.00
141 E 72710	511	000	00000	000	VEHICLE AND EQUIPMENT INSURANC	169,028.00	0.00	172,265.00	0.00	-3,237.00	101.92
141 E 72710	599	000	00000	000	OTHER CHARGES	18,000.00	646.12	5,487.14	0.00	12,512.86	30.48
141 E 72710	729	000	00000	000	TRANSPORTATION EQUIPMENT	172,840.00	0.00	67,022.10	0.00	105,817.90	38.78
141 E 72710	729	100	00000	000	TRANS. EQUIPMENT-ELECTRIC BUS	424,545.00	0.00	4,500.01	0.00	420,044.99	1.06
141 E 72710	---	---	-----	---		3,672,888.00	204,233.39	895,644.92	0.00	2,777,243.08	24.39
						=====	=====	=====	=====	=====	=====
72810					OTHER SUPPORT SERVICES						
141 E 72810	105	000	00000	000	FAMILY RESOURCE DIRECTOR	65,522.00	5,458.50	16,375.50	0.00	49,146.50	24.99
141 E 72810	162	000	00000	000	CLERICAL PERSONNEL	23,949.00	1,996.00	5,988.00	0.00	17,961.00	25.00
141 E 72810	189	000	00000	000	OTHER SALARIES & WAGES	15,438.00	0.00	0.00	0.00	15,438.00	0.00
141 E 72810	201	000	00000	000	SOCIAL SECURITY	6,504.00	437.38	1,312.14	0.00	5,191.86	20.17
141 E 72810	204	000	00000	000	STATE RETIREMENT	10,750.00	752.41	2,257.23	0.00	8,492.77	21.00
141 E 72810	206	000	00000	000	LIFE INSURANCE	76.00	15.20	22.80	0.00	53.20	30.00
141 E 72810	207	000	00000	000	MEDICAL INSURANCE	14,296.00	1,420.80	4,262.40	0.00	10,033.60	29.82
141 E 72810	212	000	00000	000	EMPLOYER MEDICARE	1,521.00	102.29	306.87	0.00	1,214.13	20.18
141 E 72810	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	4,500.00	0.00	0.00	0.00	4,500.00	0.00
141 E 72810	599	000	00000	000	OTHER CHARGES	5,500.00	0.00	0.00	0.00	5,500.00	0.00
141 E 72810	---	---	-----	---		148,056.00	10,182.58	30,524.94	0.00	117,531.06	20.62
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73100					FOOD SERVICE						
141 E 73100	105	000	00000	000	SUPERVISOR/DIRECTOR	76,091.00	5,854.38	32,199.09	0.00	43,891.91	42.32
141 E 73100	188	000	00000	000	BONUS	0.00	0.00	0.00	0.00	0.00	0.00
141 E 73100	189	000	00000	000	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00
141 E 73100	201	000	00000	000	SOCIAL SECURITY	4,718.00	353.80	1,968.85	0.00	2,749.15	41.73
141 E 73100	204	000	00000	000	STATE RETIREMENT	7,312.00	562.60	3,094.30	0.00	4,217.70	42.32
141 E 73100	206	000	00000	000	LIFE INSURANCE	1,664.00	332.80	499.20	0.00	1,164.80	30.00
141 E 73100	207	000	00000	000	MEDICAL INSURANCE	612,150.00	45,866.20	227,304.60	0.00	384,845.40	37.13

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd T Acct	Obj	Prj	Loc	Prg	Description		Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
73100					FOOD SERVICE								
141 E 73100	212	000	000000	000	EMPLOYER MEDICARE		1,103.00	82.74		460.42	0.00	642.58	41.74
141 E 73100	299	000	000000	000	OTHER FRINGE BENEFITS		0.00	0.00		0.00	0.00	0.00	0.00
141 E 73100	---	---	-----	---			703,038.00	53,052.52		265,526.46	0.00	437,511.54	37.77
							=====	=====		=====	=====	=====	=====
73300					COMMUNITY SERVICES								
141 E 73300	105	000	000000	000	SUPERVISOR/DIRECTOR		51,869.00	4,520.00		22,484.00	0.00	29,385.00	43.35
141 E 73300	116	000	000000	000	TEACHERS		0.00	900.00		900.00	0.00	-900.00	0.00
141 E 73300	161	000	000000	000	SECRETARY(S)		0.00	0.00		0.00	0.00	0.00	0.00
141 E 73300	162	000	000000	000	SECRETARY		26,513.00	2,041.62		11,228.91	0.00	15,284.09	42.35
141 E 73300	169	000	000000	000	PART-TIME PERSONNEL		0.00	0.00		0.00	0.00	0.00	0.00
141 E 73300	189	000	000000	000	OTHER SALARIES & WAGES		353,354.00	33,912.02		175,602.87	0.00	177,751.13	49.70
141 E 73300	189	000	001000	000	BCES CHILDCARE ANNEX SALARIES		0.00	2,347.73		2,347.73	0.00	-2,347.73	0.00
141 E 73300	201	000	000000	000	SOCIAL SECURITY		26,768.00	2,461.19		12,693.29	0.00	14,074.71	47.42
141 E 73300	201	000	001000	000			0.00	145.56		145.56	0.00	-145.56	0.00
141 E 73300	204	000	000000	000	STATE RETIREMENT		41,490.00	1,716.68		8,851.01	0.00	32,638.99	21.33
141 E 73300	207	000	000000	000	MEDICAL INSURANCE		22,131.00	2,909.39		9,556.03	0.00	12,574.97	43.18
141 E 73300	212	000	000000	000	EMPLOYER MEDICARE		6,260.00	575.63		2,968.57	0.00	3,291.43	47.42
141 E 73300	212	000	001000	000			0.00	34.04		34.04	0.00	-34.04	0.00
141 E 73300	355	000	000000	000	TRAVEL		2,000.00	0.00		89.30	0.00	1,910.70	4.47
141 E 73300	422	000	000000	000	FOOD SUPPLIES		30,000.00	0.00		1,559.04	0.00	28,440.96	5.20
141 E 73300	429	000	000000	100	OTHER SUPPLIES & MAT_LOT GRANT		0.00	199.00		199.00	0.00	-199.00	0.00
141 E 73300	499	000	000000	000	OTHER SUPPLIES AND MATERIALS		20,000.00	0.00		1,185.72	0.00	18,814.28	5.93
141 E 73300	599	000	000000	000	OTHER CHARGES		13,000.00	1,121.22		1,512.14	0.00	11,487.86	11.63
141 E 73300	---	---	-----	---			593,385.00	52,884.08		251,357.21	0.00	342,027.79	42.36
							=====	=====		=====	=====	=====	=====
73400					EARLY CHILDHOOD EDUCATION								
141 E 73400	116	000	000000	000	TEACHERS		193,085.00	16,090.34		48,271.02	0.00	144,813.98	25.00
141 E 73400	163	000	000000	000	EDUCATIONAL ASSISTANTS		43,527.00	3,585.01		13,173.99	0.00	30,353.01	30.27
141 E 73400	201	000	000000	000	SOCIAL SECURITY		14,670.00	1,134.55		3,547.44	0.00	11,122.56	24.18
141 E 73400	204	000	000000	000	STATE RETIREMENT		24,013.00	1,914.51		6,055.56	0.00	17,957.44	25.22

Account Level						2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd T Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
73400					EARLY CHILDHOOD EDUCATION							
141 E 73400	207	000	00000	000	MEDICAL INSURANCE	53,850.00	3,388.80		10,166.40	0.00	43,683.60	18.88
141 E 73400	212	000	00000	000	EMPLOYER MEDICARE	3,431.00	265.33		829.64	0.00	2,601.36	24.18
141 E 73400	336	000	00000	000	MAINTENANCE & REPAIR SERVICES	2,340.00	0.00		0.00	0.00	2,340.00	0.00
141 E 73400	355	000	00000	000	TRAVEL	0.00	0.00		0.00	0.00	0.00	0.00
141 E 73400	429	000	00000	000	INSTRUCTIONAL SUPPLIES / NISWO	11,000.00	0.00		198.43	0.00	10,801.57	1.80
141 E 73400	499	000	00000	000	OTHER SUPPLIES AND MATERIALS	8,183.00	399.51		399.51	0.00	7,783.49	4.88
141 E 73400	524	000	00000	000	IN SERVICE / STAFF DEVELOPMENT	4,000.00	0.00		0.00	0.00	4,000.00	0.00
141 E 73400	599	000	00000	000	OTHER CHARGES	27,000.00	0.00		0.00	0.00	27,000.00	0.00
141 E 73400	722	000	00000	000	REGULAR INSTRUCTION EQUIPMENT	12,831.00	0.00		0.00	0.00	12,831.00	0.00
141 E 73400	---	---	-----	---		397,930.00	26,778.05		82,641.99	0.00	315,288.01	20.77
						=====	=====		=====	=====	=====	=====
73901					COVID-19 EXP. NON-INSTRUCTION							
141 E 73901	499	000	00000	000	OTHER CHARGES AND MATERIALS	0.00	21.21		115,590.89	0.00	-115,590.89	0.00
141 E 73901	---	---	-----	---		0.00	21.21		115,590.89	0.00	-115,590.89	0.00
						=====	=====		=====	=====	=====	=====
76100					REGULAR CAPITAL OUTLAY							
141 E 76100	304	000	00000	000	ARCHITECTS	0.00	0.00		0.00	0.00	0.00	0.00
141 E 76100	304	001	00000	000	ARCHITECTS / BCE-JE GYM FLOORS	0.00	0.00		0.00	0.00	0.00	0.00
141 E 76100	308	000	00000	000	CONSULTANTS	0.00	0.00		0.00	0.00	0.00	0.00
141 E 76100	707	000	00000	000	BUILDING IMPROVEMENTS	0.00	0.00		0.00	0.00	0.00	0.00
141 E 76100	724	000	00000	000	SITE DEVELOPMENT	0.00	0.00		0.00	0.00	0.00	0.00
141 E 76100	799	000	00000	000	OTHER CAPITAL OUTLAY	0.00	0.00		0.00	0.00	0.00	0.00
141 E 76100	---	---	-----	---		0.00	0.00		0.00	0.00	0.00	0.00
						=====	=====		=====	=====	=====	=====

Fnd	T	Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
99100							TRANSFERS						
141	E	99100	316	000	00000	000	CONTRIBUTIONS TO DS	0.00	0.00	0.00	0.00	0.00	0.00
141	E	99100	590	000	00000	000	TRANSFERS TO OTHER FUNDS	260,000.00	0.00	0.00	0.00	260,000.00	0.00
141	E	99100	---	---	-----	---		260,000.00	0.00	0.00	0.00	260,000.00	0.00
								=====	=====	=====	=====	=====	=====
141	-	-----	---	---	-----	---		74,123,306.00	5,506,317.75	20,307,611.81	0.00	53,815,694.19	27.40

Number of Accounts: 660

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

Acct	Account Level Description	Amount
A	Asset	
11140	CASH WITH TRUSTEE D.	0.00
11140	CASH WITH TRUSTEE	12,666,312.06
11140		0.00
11140		4,500.01CR
11300	INVESTMENTS	0.00
11410	ACCOUNTS RECEIVABLE	118,646.91CR
11420	Allowance for Doubtful Accts.	0.00
11430	DUE FROM OTHER GOVERNMENTS	3,013,891.96
11430	DUE FROM OTHER GOVERNMENTS	0.00
11440	DUE FROM OTHER FUNDS	15,632.60
11500	PROPERTY TAX RECEIVABLE	13,613,465.00
11510	ALLOWANCE FOR UNCOLL. PROPERTY	246,129.00CR
11600	PRE-PAID ITEMS	0.00
11820	CASH SHORTAGE	0.00
11890	OTHER CURRENT ASSETS	0.00
21100		0.00
-----		28,940,025.70
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L	Liability	
21100	ACCOUNTS PAYABLE	84.92CR
21100		0.00
21300	PAYROLL ADJUSTMENTS	0.00
21310	INCOME TAX WITHHELD AND UNPAID	170.43
21320	SOCIAL SECURITY TAX	258.96
21325	EMPLOYEE MEDICARE DEDUCTION	60.59
21330	RETIREMENT CONTRIBUTIONS	552,665.22CR
21331	HYBRID EMPLOYER CONTRIBUTION	0.00
21339	STATE DENTAL PLAN	0.00
21340	MEDICAL INSURANCE CONTRIBUTION	394,367.36
21341	COLONIAL LIFE INS PAYABLE	0.00
21342	HARTFORD ROTH	0.00
21342	SOCIAL SECURITY	0.00
21342	STATE RETIREMENT	0.00
21342	MEDICAL INSURANCE	0.00
21342	MEDICARE	0.00
21343	AMERICAN FAMILY LIFE PAYABLE	45,024.87CR
21344	HORACE MANN LIFE INS PAYABLE	32.48
21345	CITIZENS SECURITY DENTAL	0.00
21346	WASHINGTON NATIONAL INS CO	0.00
21347	LIBERTY NATIONAL INS PAYABLE	0.00
21348	MEDICAL INSURANCE PAYABLE	59,492.52
21349	UNITED WAY	0.00
21350	NTA LIFE BUSINESS SERVICES	0.00
21351	HORACE MANN ANNUITY PAYABLE	4.35CR
21352	TRANSAMERICA	0.00
21353	DAVIS VISION	0.00
21354	ONE AMERICA	11.52
21355	EDUCATIONAL PLANNING GROUP	0.00
21356	TRUSTMARK	0.00
21357	MODERN WOODMEN INS PAYABLE	0.00
21358	HYBRID-TAXED CONTRIBUTION	500.00CR

Acct	Account Level Description	Amount
L	Liability	
21359	HYBRID PRETAXED CONTRIBUTION	496.55CR
21360	GARNISHMENTS AND LEVIES	358.58CR
21361	CENTRAL STATES HEALTH & LIFE C	0.00
21362	USABLE LIFE	0.00
21362	SOCIAL SECURITY	0.00
21362	STATE RETIREMENT	0.00
21362	MEDICAL INSURANCE	0.00
21362	MEDICARE	0.00
21363	MISCELLANEOUS DEDUCTIONS	0.00
21364	LEGAL SHIELD	0.00
21365	WAGEWORKS	150.00CR
21365	WAGEWORKS	0.00
21366	VALU TEACHERS	300.00
21367	LIFE INSURANCE OF ALABAMA	0.00
21370	AIG RETIREMENT (VALIC)	48.00
21380	CREDIT UNION DEDUCTIONS	358.58
21390	NEA TEA WCEA DUES	0.00
21500	DUE TO OTHER FUNDS	0.00
21510	DUE TO PRIMARY GOVERNMENT	0.00
21600	DUE TO GENERAL GOVERNMENT	0.00
21900	DUE TO PTO	0.00
29940	DEFERRED CURRENT PROP. TAXES	12,987,865.00CR
29945	DEF. DELINQUENT PROPERTY TAXES	307,701.00CR
-----		13,439,750.05CR
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Q	Equity	
34110	PURCHASE ORDERS PAYABLE	0.00
34111	RESERVE FOR ENCUMBRANCE	0.00
34120	ENCUMBRANCE PRIOR YEAR	0.00
34240	PRE-PAID ITEMS	0.00
34555	RESTRICTED FOR EDUCATION	0.00
34560	RESTRICTED FOR EDUCATION - CL	0.00
34587	RESTRCT FOR HYBRID RETIR SRT	106,223.00CR
34755	ASSIGNED FOR EDUCATION - NISWO	0.00
34760	ASSIGNED FOR INSTRUCTION - RET	0.00
34765	ASSIGNED FOR SUPPORT SERVICES	3,440,534.00CR
34770	ASSIGNED FOR OPERATION NON-INS	0.00
34775	ASSIGNED FOR CAPITAL OUTLAY	0.00
34780	ASSIGNED FOR EDUCATION - CASH	2,020,000.00CR
39000	REV EXP SUMMARY FLOW THROUGH	9,938,018.66CR
39000		4,500.01
39999	UNDESIGNATED FUND BALANCE	0.00
-----		15,500,275.65CR
		=====
Grand Asset Totals		28,940,025.70
Grand Liability Tota		13,439,750.05CR
Grand Equity Totals		15,500,275.65CR
Grand Totals		0.00

Acct	Account Level	Description	Amount
Number of Accounts: 87			

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

CHECK CHECK						
FND	ACCT	OBJ	NUMBER	DATE	VENDOR	AMOUNT
142	72210	355	142213107	11/06/2020	MORELOCK, KHRIS	21.62
142	71200	429	142213108	11/06/2020	N2Y	4,436.08
142	71100	429	142213110	11/06/2020	SCHOOL SPECIALTY	172.43
142	71100	429	142213111	11/06/2020	TOLEDO PHYS ED SUPPL	408.73
142	72210	355	142213112	11/06/2020	WHITAKER, JERRY	2.82
142	71100	429	142213264	11/13/2020	INST FOR MULTI SENSO	39.95
142	71100	429	142213265	11/13/2020	LAKESHORE LEARNING M	21.98
142	71100	429	142213265	11/13/2020	LAKESHORE LEARNING M	64.96
142	71100	429	142213268	11/13/2020	SCHOLASTIC MAGAZINES	93.39
142	72210	429	142213330	11/20/2020	COMMITTEE FOR CHILDR	21,231.00
142	71200	429	142213331	11/20/2020	HOUGHTON MIFFLIN	1,989.00
142	71200	429	142213332	11/20/2020	IXL LEARNING	449.00
142	71200	429	142213333	11/20/2020	NCS PEARSON INC	197.16
142	72220	196	142213334	11/20/2020	TAASE	2,325.00
142	71200	429	142213336	11/20/2020	US POST OFFICE	55.00
142	71100	429	142213337	11/25/2020	ACHIEVE3000	5,900.00
142	71100	429	142213338	11/25/2020	CDW GOVERNMENT, INC	2,442.00
142	71100	429	142213338	11/25/2020	CDW GOVERNMENT, INC	3,069.00
142	71100	429	142213338	11/25/2020	CDW GOVERNMENT, INC	1,980.00
142	71100	429	142213338	11/25/2020	CDW GOVERNMENT, INC	660.00
142	71100	429	142213338	11/25/2020	CDW GOVERNMENT, INC	1,650.00
142	71100	429	142213338	11/25/2020	CDW GOVERNMENT, INC	99.00
142	72210	499	142213338	11/25/2020	CDW GOVERNMENT, INC	90.00
142	72210	429	142213339	11/25/2020	EDUMOTION	364.52
142	72220	725	142213340	11/25/2020	ENA SERVICES	12,634.00
142	72250	350	142213340	11/25/2020	ENA SERVICES	72,918.01
142	71200	429	142213342	11/25/2020	NCS PEARSON INC	40.00
142	72220	524	142213343	11/25/2020	UNIVERSITY OF TENNES	40.00
Totals for checks						133,394.65

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
142	SCHOOL FEDERAL PROJECTS	0.00	0.00	133,394.65	133,394.65
***	Fund Summary Totals ***	0.00	0.00	133,394.65	133,394.65

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

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21				
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance	- YTD	Act	FYTD %
010 CONSOLIDATED ADMINISTRATION																	
142	E	72210	105	010	00001	000	SUPERVISOR/DIRECTOR	88,000.00	7,230.84		36,154.20		0.00	51,845.80		41.08	
142	E	72210	161	010	00001	000	SECRETARY(S)	0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	162	010	00001	000	CLERICAL PERSONNEL	45,000.00	3,238.38		17,811.09		0.00	27,188.91		39.58	
142	E	72210	189	010	00000	000	OTHER SALARIES & WAGES	0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	189	010	00001	000	OTHER SALARIES & WAGES	60,000.00	4,830.17		24,150.85		0.00	35,849.15		40.25	
142	E	72210	201	010	00000	000		0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	201	010	00001	000	SOCIAL SECURITY	11,966.00	890.96		4,670.39		0.00	7,295.61		39.03	
142	E	72210	204	010	00000	000		0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	204	010	00001	000	STATE RETIREMENT	19,524.00	1,549.87		7,904.95		0.00	11,619.05		40.49	
142	E	72210	207	010	00000	000		0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	207	010	00001	000	MEDICAL INSURANCE	35,582.00	1,968.00		5,904.00		0.00	29,678.00		16.59	
142	E	72210	212	010	00000	000		0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	212	010	00001	000	EMPLOYER MEDICARE	2,799.00	208.37		1,092.29		0.00	1,706.71		39.02	
142	E	72210	336	010	00000	000	MAINTENANCE AND REPAIR SERVICE	0.00	0.00		0.00		0.00	0.00		0.00	
142	E	72210	355	010	00000	000	TRAVEL	10,000.00	24.44		324.77		0.00	9,675.23		3.25	
142	E	72210	499	010	00000	000	OTHER SUPPLIES AND MATERIALS	10,000.00	90.00		2,575.68		0.00	7,424.32		25.76	
142	E	72210	524	010	00000	000	IN SERVICE / STAFF DEVELOPMENT	9,229.00	0.00		110.00		0.00	9,119.00		1.19	
142	E	99100	504	010	00008	000	INDIRECT COST	4,000.00	0.00		0.00		0.00	4,000.00		0.00	
								296,100.00	20,031.03		100,698.22		0.00	195,401.78		34.01	

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
100					TITLE I						
142 E 71100	116	100	00000	000	TEACHERS	798,040.00	65,508.78	198,900.36	0.00	599,139.64	24.92
142 E 71100	163	100	00000	000	EDUCATIONAL ASSISTANTS	117,064.00	8,266.52	30,466.37	0.00	86,597.63	26.03
142 E 71100	189	100	00000	000	OTHER SALARIES & WAGES	256,900.00	0.00	0.00	0.00	256,900.00	0.00
142 E 71100	195	100	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100	201	100	00000	000	SOCIAL SECURITY	72,664.00	4,125.30	12,817.93	0.00	59,846.07	17.64
142 E 71100	204	100	00000	000	STATE RETIREMENT	120,068.00	7,321.98	22,510.53	0.00	97,557.47	18.75
142 E 71100	207	100	00000	000	MEDICAL INSURANCE	182,259.00	16,263.60	48,790.80	0.00	133,468.20	26.77
142 E 71100	212	100	00000	000	EMPLOYER MEDICARE	16,994.00	980.59	3,058.37	0.00	13,935.63	18.00
142 E 71100	311	100	00000	000	CONTRACTS WITH OTHER SCHOOL SY	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100	336	100	00000	000	MAINTENANCE AND REPAIR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100	429	100	00000	000	INSTRUCTIONAL SUPPLIES & MATER	80,179.53	220.28	1,402.84	0.00	78,776.69	1.75
142 E 71100	499	100	00000	000	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100	722	100	00000	000	REGULAR INSTRUCTION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130	189	100	00000	000	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130	201	100	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130	204	100	00000	000	STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130	207	100	00000	000	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130	212	100	00000	000	EMPLOYER MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130	499	100	00000	000	OTHER SUPPLIES AND MATERIALS	22,000.00	0.00	1,000.00	0.00	21,000.00	4.55
142 E 72130	599	100	00000	000	OTHER CHARGES	5,000.00	0.00	0.00	0.00	5,000.00	0.00
142 E 72210	189	100	00000	000	OTHER SALARIES & WAGES	48,000.00	0.00	0.00	0.00	48,000.00	0.00
142 E 72210	195	100	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210	201	100	00000	000	SOCIAL SECURITY	2,976.00	0.00	0.00	0.00	2,976.00	0.00
142 E 72210	204	100	00000	000	STATE RETIREMENT	4,831.00	0.00	0.00	0.00	4,831.00	0.00
142 E 72210	207	100	00000	000	MEDICAL INSURANCE	5,746.00	0.00	0.00	0.00	5,746.00	0.00
142 E 72210	212	100	00000	000	EMPLOYER MEDICARE	696.00	0.00	0.00	0.00	696.00	0.00
142 E 72210	355	100	00000	000	TRAVEL	5,188.00	0.00	0.00	0.00	5,188.00	0.00
142 E 72210	524	100	00000	000	IN SERVICE / STAFF DEVELOPMENT	10,000.00	0.00	0.00	0.00	10,000.00	0.00
142 E 72210	599	100	00000	000	OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
142 E 99100	504	100	00008	000	INDIRECT COST	35,000.00	0.00	0.00	0.00	35,000.00	0.00
142 E 99100	590	100	00000	000	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
100						1,783,605.53	102,687.05	318,947.20	0.00	1,464,658.33	17.88

							Account Level	2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
101							TITLE I-D						
142	E	71100	429	101	00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72210	499	101	00000	000	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72210	524	101	00000	000	IN-SERVICE / STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
142	E	99100	504	101	00000	000	INDIRECT COST	0.00	0.00	0.00	0.00	0.00	0.00
				101				0.00	0.00	0.00	0.00	0.00	0.00

							Account Level	2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
160							TITLE I-D						
142	E	71100	429	160	00000	000	INSTRUCTIONAL SUPPLIES & MATER	12,275.92	0.00	1,299.99	0.00	10,975.93	10.59
142	E	72210	499	160	00000	000	OTHER SUPPLIES AND MATERIALS	12,600.00	0.00	0.00	0.00	12,600.00	0.00
142	E	72210	524	160	00000	000	IN-SERVICE / STAFF DEVELOPMENT	5,500.00	0.00	110.00	0.00	5,390.00	2.00
142	E	99100	504	160	00000	000	INDIRECT COST	1,500.00	0.00	0.00	0.00	1,500.00	0.00
				160				31,875.92	0.00	1,409.99	0.00	30,465.93	4.42

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21	
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
171							ADD. TARGETED SUPPORT & IMPROV						
142	E	71100	195	171	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71100	201	171	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71100	212	171	00000	000	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71100	429	171	00000	000	INSTRUCTIONAL SUPPLIES AND MAT	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72210	196	171	00000	000	IN SERVICE TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72210	524	171	00000	000	IN-SERVICE / STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
			171					0.00	0.00	0.00	0.00	0.00	0.00

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21			
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance - YTD	Act	FYTD %
172							ADAPTIVE LEARNING TECH. GRANT									
142	E	71100	195	172	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00		0.00		0.00	0.00		0.00	0.00
142	E	71100	429	172	00000	000	INSTRUCTIONAL SUPPLIES AND MAT	0.00		5,900.00		5,900.00	0.00		-5,900.00	0.00
142	E	72210	524	172	00001	000	IN-SERVICE / STAFF DEVELOPMENT	0.00		0.00		0.00	0.00		0.00	0.00
142	E	99100	504	172	00008	000	INDIRECT COST	0.00		0.00		0.00	0.00		0.00	0.00
				172				0.00		5,900.00		5,900.00	0.00		-5,900.00	0.00

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
200					TITLE II - A						
142 E 71100 116 200 00000 000					TEACHERS	77,168.00	6,163.90	9,373.67	0.00	67,794.33	12.15
142 E 71100 195 200 00000 000					CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100 201 200 00000 000					SOCIAL SECURITY	4,785.00	382.16	581.17	0.00	4,203.83	12.15
142 E 71100 204 200 00000 000					STATE RETIREMENT	7,925.00	554.76	843.64	0.00	7,081.36	10.65
142 E 71100 207 200 00000 000					MEDICAL INSURANCE	11,492.00	0.00	0.00	0.00	11,492.00	0.00
142 E 71100 212 200 00000 000					EMPLOYER MEDICARE	1,119.00	89.37	135.91	0.00	983.09	12.15
142 E 72210 138 200 00010 000					INSTR COMPUTER PERSONNEL	74,702.00	8,445.91	16,454.57	0.00	58,247.43	22.03
142 E 72210 189 200 00000 000					OTHER SALARIES & WAGES	11,880.00	0.00	264.00	0.00	11,616.00	2.22
142 E 72210 195 200 00000 000					CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 201 200 00000 000					SOCIAL SECURITY	5,982.00	0.00	16.29	0.00	5,965.71	0.27
142 E 72210 201 200 00010 000						0.00	496.82	980.46	0.00	-980.46	0.00
142 E 72210 204 200 00000 000					STATE RETIREMENT	9,950.00	0.00	27.11	0.00	9,922.89	0.27
142 E 72210 204 200 00010 000						0.00	867.39	1,689.87	0.00	-1,689.87	0.00
142 E 72210 207 200 00000 000					MEDICAL INSURANCE	11,347.00	0.00	0.00	0.00	11,347.00	0.00
142 E 72210 207 200 00010 000						0.00	1,614.00	2,708.40	0.00	-2,708.40	0.00
142 E 72210 212 200 00000 000					EMPLOYER MEDICARE	1,399.00	0.00	3.81	0.00	1,395.19	0.27
142 E 72210 212 200 00010 000						0.00	116.19	229.30	0.00	-229.30	0.00
142 E 72210 355 200 00000 000					TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 499 200 00000 000					OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 524 200 00000 000					IN SERVICE / STAFF DEVELOPMENT	135,077.16	0.00	16,800.00	0.00	118,277.16	12.44
142 E 99100 504 200 00008 000					INDIRECT COST	10,000.00	0.00	0.00	0.00	10,000.00	0.00
142 E 99100 590 200 00000 000					TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
200						362,826.16	18,730.50	50,108.20	0.00	312,717.96	13.81

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
440					TITLE IV						
142 E 71100 429 440 00000 000					INSTRUCTIONAL SUPPLIES & MAT.	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71150 116 440 00000 000					TEACHERS	37,762.00	3,146.83	16,785.83	0.00	20,976.17	44.45
142 E 71150 201 440 00000 000					SOCIAL SECURITY	2,342.00	165.73	922.51	0.00	1,419.49	39.39
142 E 71150 204 440 00000 000					STATE RETIREMENT	3,399.00	283.22	849.66	0.00	2,549.34	25.00
142 E 71150 207 440 00000 000					MEDICAL INSURANCE	9,490.79	1,066.80	4,294.80	0.00	5,195.99	45.25
142 E 71150 212 440 00000 000					MEDICARE	548.00	38.76	215.76	0.00	332.24	39.37
142 E 72130 123 440 00000 000					GUIDANCE PERSONNEL	62,110.00	4,409.83	13,229.49	0.00	48,880.51	21.30
142 E 72130 201 440 00000 000					SOCIAL SECURITY	3,281.00	252.31	756.93	0.00	2,524.07	23.07
142 E 72130 204 440 00000 000					STATE RETIREMENT	5,435.00	452.89	1,358.67	0.00	4,076.33	25.00
142 E 72130 207 440 00000 000					MEDICAL INSURANCE	0.00	901.20	2,703.60	0.00	-2,703.60	0.00
142 E 72130 212 440 00000 000					EMPLOYER MEDICARE	768.00	59.01	177.03	0.00	590.97	23.05
142 E 72130 499 440 00000 000					OTHER SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130 524 440 00000 000					IN SERVICE / STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130 599 440 00000 000					OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72250 105 440 00000 000					SUPERVISOR / DIRECTOR	500.00	0.00	0.00	0.00	500.00	0.00
142 E 72250 524 440 00000 000					IN-SERVICE / STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72250 790 440 00000 000					OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 201 440 00000 000						0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 204 440 00000 000						0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 212 440 00000 000						0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 599 440 00000 000					OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
142 E 99100 504 440 00000 000					INDIRECT COST	500.00	0.00	0.00	0.00	500.00	0.00
440						126,135.79	10,776.58	41,294.28	0.00	84,841.51	32.74

Fnd T Acct	Obj Prj Loc	Prg	Account Level Description	2020-21 Budget	November 2020-21 Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
720			READ TO BE READY SUMMER GRANT						
142 E 71100 116 720 00000 000			TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100 201 720 00000 000			SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100 204 720 00000 000			STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100 212 720 00000 000			EMPLOYER MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100 429 720 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	0.00	0.00	0.00	0.00
142 E 71100 599 720 10000 100			OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72130 499 720 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 105 720 00000 000			SUPPORT SERVICES/REGULAR INSTR	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 201 720 00000 000			SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 204 720 00000 000			STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 212 720 00000 000			EMPLOYER MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72210 499 720 00000 000			OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 146 720 00000 000			BUS DRIVERS	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 201 720 00000 000			SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 204 720 00000 000			STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 212 720 00000 000			EMPLOYER MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
142 E 72710 412 720 00000 000			DIESEL FUEL	0.00	0.00	0.00	0.00	0.00	0.00
720				0.00	0.00	0.00	0.00	0.00	0.00

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21						
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance	-	YTD	Act	FYTD	%
800							CARL PERKINS												
142	E	71300	116	800	00021	000	TEACHERS	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	189	800	00021	000	OTHER SALARIES & WAGES	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	201	800	00021	000	SOCIAL SECURITY	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	204	800	00021	000	STATE RETIREMENT	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	207	800	00021	000	MEDICAL INSURANCE	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	212	800	00021	000	EMPLOYER MEDICARE	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	429	800	00000	000	INSTRUCTIONAL SUPPLIES & MATER	8,000.00	0.00		10,400.00		0.00	-2,400.00		130.00			
142	E	71300	499	800	00000	000	OTHER SUPPLIES AND MATERIALS	8,037.00	0.00		0.00		0.00	8,037.00		0.00			
142	E	71300	599	800	00000	000	OTHER CHARGES	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	71300	730	800	00000	000	VOCATIONAL INSTRUCTION EQUIPME	67,310.00	0.00		3,879.49		0.00	63,430.51		5.76			
142	E	72130	146	800	00000	000	BUS DRIVERS	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	72130	355	800	00000	000	TRAVEL	15,000.00	0.00		0.00		0.00	15,000.00		0.00			
142	E	72130	399	800	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	72130	524	800	00000	000	IN SERVICE / STAFF DEVELOPMENT	22,000.00	0.00		2,400.00		0.00	19,600.00		10.91			
142	E	72230	599	800	00000	000		0.00	0.00		0.00		0.00	0.00		0.00		0.00	
142	E	99100	504	800	00008	000	INDIRECT COST	3,383.00	0.00		0.00		0.00	3,383.00		0.00			
142	E	99100	590	800	00008	000	TRANS. OUT - INDIRECT COST	0.00	0.00		0.00		0.00	0.00		0.00		0.00	
800								123,730.00	0.00		16,679.49		0.00	107,050.51		13.48			

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
801						CARL PERKINS RESERVE GRANT							
142	E	71300	429	801	00000	000 INSTRUCTIONAL SUPPLIES & MATRI	0.00	0.00		0.00	0.00	0.00	0.00
142	E	71300	499	801	00000	000 OTHER SUPPLIES AND MATERIALS	0.00	0.00		0.00	0.00	0.00	0.00
142	E	71300	730	801	00000	000 VOCATIONAL INSTRUCTION EQUIP	0.00	0.00		0.00	0.00	0.00	0.00
						801	0.00	0.00		0.00	0.00	0.00	0.00

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
802						PERKINS-NEW SKILLS FOR YOUTH						
142	E	71300	499	802	00000	000 OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71300	730	802	00000	000 VOCATIONAL INSTRUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72130	524	802	00000	000 IN-SERVICE/STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
						802	0.00	0.00	0.00	0.00	0.00	0.00

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
803						PERKINS SECONDARY RESERVE						
142	E	71300	429	803	00000	000 INSTRUCTIONAL SUPPLIES & MAT.	8,249.45	0.00	0.00	0.00	8,249.45	0.00
142	E	71300	499	803	00000	000 OTHER SUPPLIES AND MATERIALS	2,897.99	0.00	0.00	0.00	2,897.99	0.00
142	E	71300	730	803	00000	000 VOCATIONAL INSTRUCTION EQUIP.	38,687.52	0.00	47,331.98	0.00	-8,644.46	122.34
						803	49,834.96	0.00	47,331.98	0.00	2,502.98	94.98

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21				
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance - YTD	Act	FYTD %	
891							STATE DISCRETIONARY-Ages 6-21										
142	E	71200	195	891	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	71200	201	891	00000	000	SOCIAL SECURITY	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	71200	212	891	00000	000	EMPLOYER MEDICARE	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	71200	429	891	00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	71200	725	891	00000	000	SPED EQUIPMENT	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	189	891	00020	000	OTHER SALARIES & WAGES	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	196	891	00020	000	IN-SERVICE TRAINING	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	201	891	00020	000	SOCIAL SECURITY	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	204	891	00020	000	STATE RETIREMENT	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	207	891	00020	000	MEDICAL INSURANCE	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	212	891	00020	000	EMPLOYER MEDICARE	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	355	891	00000	000	TRAVEL	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	499	891	00000	000	OTHER SUPPLIES AND MATERIALS	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	524	891	00000	000	IN SERVICE / STAFF DEVELOPMENT	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	599	891	00000	000	OTHER CHARGES	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	72220	790	891	00000	000	OTHER EQUIPMENT	0.00	0.00		0.00		0.00		0.00	0.00	
142	E	99100	504	891	00000	000	INDIRECT COST	0.00	0.00		0.00		0.00		0.00	0.00	
891								0.00	0.00		0.00		0.00		0.00		0.00

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
892						STATE DISCRETIONARY - PRESCH00							
142	E	71200	195	892	00000	000 CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00		0.00	0.00	0.00	0.00
142	E	71200	429	892	00000	000 INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00		0.00	0.00	0.00	0.00
142	E	71200	725	892	00000	000 SPECIAL EDUCATION EQUIPMENT	0.00	0.00		0.00	0.00	0.00	0.00
142	E	72220	355	892	00000	000 TRAVEL	0.00	0.00		0.00	0.00	0.00	0.00
142	E	72220	524	892	00000	000 IN SERVICE / STAFF DEVELOPMENT	0.00	0.00		0.00	0.00	0.00	0.00
142	E	99100	504	892	00000	000 INDIRECT COST	0.00	0.00		0.00	0.00	0.00	0.00
						892	0.00	0.00		0.00	0.00	0.00	0.00

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
893						IDEA DISCRETIONARY SUPPLEMENTA							
142	E	72220	399	893	00000	000 OTHER CONTRACTED SERVICES	0.00	0.00		0.00	0.00	0.00	0.00
142	E	72220	499	893	00000	000 OTHER SUPPLIES AND MATERIALS	0.00	0.00		0.00	0.00	0.00	0.00
142	E	72220	524	893	00000	000 IN SERVICE / STAFF DEVELOPMENT	0.00	0.00		0.00	0.00	0.00	0.00
142	E	72220	790	893	00000	000	0.00	0.00		0.00	0.00	0.00	0.00
						893	0.00	0.00		0.00	0.00	0.00	0.00

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21			
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance - YTD	Act	FYTD %
894							IDEA INNOVATION									
142	E	71100	189	894	00008	000	OTHER SALARIES & WAGES	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	71100	195	894	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	71100	201	894	00008	000	SOCIAL SECURITY	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	71100	212	894	00008	000	EMPLOYER MEDICARE	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	71100	429	894	00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	71200	429	894	00000	000	Instructional Supplies & Mat.	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	138	894	00010	000	INSTRUCTIONAL COMPUTER PERSONN	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	189	894	00000	000	OTHER SALARIES & WAGES	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	201	894	00000	000		0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	201	894	00013	000	SOCIAL SECURITY	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	204	894	00000	000	STATE RETIREMENT	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	212	894	00000	000		0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	212	894	00013	000	EMPLOYER MEDICARE	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	429	894	00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72210	524	894	00000	000	IN SERVICE / STAFF DEVELOPMENT	0.00	0.00		0.00		0.00	0.00	0.00	0.00
142	E	72220	725	894	00000	000	SPECIAL EDUCATION EQUIPMENT	15,088.50	12,634.00		12,634.00		0.00	2,454.50		83.73
142	E	99100	504	894	00008	000	INDIRECT COST	0.00	0.00		0.00		0.00	0.00	0.00	0.00
			894					15,088.50	12,634.00		12,634.00		0.00	2,454.50		83.73

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21		
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD	Act	FYTD %
895							FOCUS SCHOOLS - JM								
142	E	71100	189	895	00010	000	OTHER SALARIES & WAGES	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	195	895	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	201	895	00010	000	SOCIAL SECURITY	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	204	895	00010	000	STATE RETIREMENT	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	212	895	00010	000	EMPLOYER MEDICARE	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	429	895	00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	189	895	00000	000	OTHER SALARIES & WAGES	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	201	895	00000	000	SOCIAL SECURITY	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	204	895	00000	000	STATE RETIREMENT	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	212	895	00000	000	EMPLOYER MEDICARE	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	524	895	00000	000	IN SERVICE / STAFF DEVELOPMENT	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	99100	504	895	00008	000	INDIRECT COST	0.00	0.00		0.00	0.00	0.00	0.00	0.00
895								0.00	0.00		0.00	0.00	0.00	0.00	0.00

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21		
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD Activity	Amount	Balance - YTD	Act	FYTD %
896							FOCUS SCHOOLS - SS								
142	E	71100	189	896	00013	000	OTHER SALARIES & WAGES	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	195	896	00000	000	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	201	896	00013	000	SOCIAL SECURITY	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	212	896	00013	000	EMPLOYER MEDICARE	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	71100	429	896	00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	189	896	00000	000	OTHER SALARIES & WAGES	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	201	896	00000	000	SOCIAL SECURITY	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	204	896	00000	000	STATE RETIREMENT	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	212	896	00000	000	EMPLOYER MEDICARE	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	499	896	00000	000	OTHER SUPPLIES AND MATERIALS	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	72210	524	896	00000	000	IN SERVICE / STAFF DEVELOPMENT	0.00	0.00		0.00	0.00	0.00	0.00	0.00
142	E	99100	504	896	00008	000	INDIRECT COST	0.00	0.00		0.00	0.00	0.00	0.00	0.00
896								0.00	0.00		0.00	0.00	0.00	0.00	0.00

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
897						IDEA DISCRETIONARY SPDG						
142	E	71200	429	897	00000	000 IDEA DISCRETIONARY SPDG	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71200	725	897	00000	000 SPECIAL EDUCATION EQUIPMENT	10,000.00	0.00	0.00	0.00	10,000.00	0.00
						897	10,000.00	0.00	0.00	0.00	10,000.00	0.00

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
898						IDEA TECHNOLOGY PARTNERSHIP						
142	E	71200	429	898	00000	000 INSTRUCTIONAL SUPPLIES & MAT.	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	524	898	00000	000 IN-SERVICE / STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
						898	0.00	0.00	0.00	0.00	0.00	0.00

Account Level							2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21	
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
899							IDEA SUSTAINABILITY GRANT						
142	E	71200	195	899	00000	000	CERTIFIED SUBSTITUTE TEACHERS	5,000.00	0.00	0.00	0.00	5,000.00	0.00
142	E	71200	201	899	00000	000	SOCIAL SECURITY	310.00	0.00	0.00	0.00	310.00	0.00
142	E	71200	204	899	00000	000	STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71200	212	899	00000	000	EMPLOYER MEDICARE	73.00	0.00	0.00	0.00	73.00	0.00
142	E	71200	429	899	00000	000	INSTRUCTIONAL SUPPLIES & MATER	35,854.00	1,989.00	36,146.31	0.00	-292.31	100.82
142	E	72220	196	899	00000	000	IN SERVICE TRAINING	5,000.00	2,325.00	3,521.25	0.00	1,478.75	70.43
142	E	72220	196	899	00020	000	IN SERVICE TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	201	899	00000	000	SOCIAL SECURITY	310.00	0.00	74.17	0.00	235.83	23.93
142	E	72220	204	899	00000	000	STATE RETIREMENT	480.00	0.00	117.41	0.00	362.59	24.46
142	E	72220	212	899	00000	000	EMPLOYER MEDICARE	73.00	0.00	17.36	0.00	55.64	23.78
142	E	72220	524	899	00000	000	IN-SERVICE / STAFF DEVELOPMENT	22,900.00	0.00	4,851.50	0.00	18,048.50	21.19
			899					70,000.00	4,314.00	44,728.00	0.00	25,272.00	63.90

							Account Level	2020-21	November 2020-21	2020-21	Encumbered	Unexpended	2020-21
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly Activity	FYTD Activity	Amount	Balance - YTD Act	FYTD %
900							IDEA PART- B						
142	E	71200	116	900	00000	000	TEACHERS	97,793.00	4,737.37	23,493.00	0.00	74,300.00	24.02
142	E	71200	163	900	00000	000	EDUCATIONAL ASSISTANTS	905,564.00	65,525.91	214,455.47	0.00	691,108.53	23.68
142	E	71200	171	900	00000	000	SPEECH PATHOLOGIST	44,092.00	3,638.33	10,914.99	0.00	33,177.01	24.76
142	E	71200	189	900	00000	000	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00
142	E	71200	201	900	00000	000	SOCIAL SECURITY	65,123.00	4,047.03	13,834.13	0.00	51,288.87	21.24
142	E	71200	204	900	00000	000	STATE RETIREMENT	101,541.00	6,095.96	21,489.42	0.00	80,051.58	21.16
142	E	71200	207	900	00000	000	MEDICAL INSURANCE	364,686.00	31,706.00	92,208.40	0.00	272,477.60	25.28
142	E	71200	212	900	00000	000	EMPLOYER MEDICARE	13,917.00	946.50	3,235.46	0.00	10,681.54	23.25
142	E	71200	429	900	00000	000	INSTRUCTIONAL SUPPLIES & MAT.	70,000.00	5,177.24	5,232.24	0.00	64,767.76	7.47
142	E	71200	725	900	00000	000	SPECIAL EDUCATION EQUIPMENT	30,000.00	0.00	0.00	0.00	30,000.00	0.00
142	E	72210	524	900	00000	000	Staff Development	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	189	900	00000	000	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	201	900	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	204	900	00000	000	STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	207	900	00000	000	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	212	900	00000	000	EMPLOYER MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	312	900	00000	000	CONTRACTS W PRIVATE AGENCIES	41,409.91	0.00	0.00	0.00	41,409.91	0.00
142	E	72220	336	900	00000	000	MAINTENANCE & REPAIR OF EQUIPM	2,000.00	0.00	0.00	0.00	2,000.00	0.00
142	E	72220	355	900	00000	000	TRAVEL	30,000.00	0.00	0.00	0.00	30,000.00	0.00
142	E	72220	399	900	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	429	900	00000	000	Instructional Supplies & Mat.	0.00	0.00	0.00	0.00	0.00	0.00
142	E	72220	499	900	00000	000	OTHER SUPPLIES AND MATERIALS	70,000.00	0.00	0.00	0.00	70,000.00	0.00
142	E	72220	524	900	00000	000	IN SERVICE / STAFF DEVELOPMENT	80,000.00	40.00	40.00	0.00	79,960.00	0.05
142	E	72710	146	900	00020	000	BUS DRIVERS	287,625.00	18,980.82	55,573.51	0.00	232,051.49	19.32
142	E	72710	201	900	00020	000	SOCIAL SECURITY	17,833.00	1,018.78	2,979.60	0.00	14,853.40	16.71
142	E	72710	204	900	00020	000	STATE RETIREMENT	27,641.00	1,830.62	5,360.32	0.00	22,280.68	19.39
142	E	72710	207	900	00020	000	MEDICAL INSURANCE	92,802.59	11,850.00	35,002.80	0.00	57,799.79	37.72
142	E	72710	212	900	00020	000	EMPLOYER MEDICARE	4,171.00	238.28	696.90	0.00	3,474.10	16.71
142	E	99100	504	900	00008	000	INDIRECT COST	17,280.87	0.00	0.00	0.00	17,280.87	0.00
900								2,363,479.37	155,832.84	484,516.24	0.00	1,878,963.13	20.50

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21						
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance	-	YTD	Act	FYTD	%
910							IDEA PRESCHOOL												
142	E	71200	163	910	00000	000	EDUCATIONAL ASSISTANTS	30,244.00		1,659.38		5,892.55	0.00		24,351.45		19.48		
142	E	71200	201	910	00000	000	SOCIAL SECURITY	1,875.00		96.86		341.24	0.00		1,533.76		18.20		
142	E	71200	204	910	00000	000	STATE RETIREMENT	2,906.00		124.11		530.92	0.00		2,375.08		18.27		
142	E	71200	207	910	00000	000	MEDICAL INSURANCE	14,208.00		547.20		2,188.80	0.00		12,019.20		15.41		
142	E	71200	212	910	00000	000	EMPLOYER MEDICARE	594.18		22.65		79.81	0.00		514.37		13.43		
142	E	71200	429	910	00000	000	INSTRUCTIONAL SUPPLIES & MATER	19,416.36		0.00		0.00	0.00		19,416.36		0.00		
142	E	71200	499	910	00000	000	OTHER SUPPLIES AND MATERIALS	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	71200	725	910	00000	000	SPECIAL EDUCATION EQUIPMENT	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	189	910	00000	000	OTHER SALARIES & WAGES	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	201	910	00000	000	SOCIAL SECURITY	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	204	910	00000	000	STATE RETIREMENT	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	207	910	00000	000		0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	212	910	00000	000	EMPLOYER MEDICARE	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	355	910	00000	000	TRAVEL	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	399	910	00000	000	OTHER CONTRACTED SERVICES	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	499	910	00000	000	OTHER SUPPLIES AND MATERIALS	0.00		0.00		0.00	0.00		0.00		0.00		
142	E	72220	524	910	00000	000	IN SERVICE / STAFF DEVELOPMENT	15,000.00		0.00		0.00	0.00		15,000.00		0.00		
142	E	72220	790	910	00000	000	OTHER EQUIPMENT	20,000.00		0.00		0.00	0.00		20,000.00		0.00		
142	E	99100	504	910	00008	000	INDIRECT COST	280.31		0.00		0.00	0.00		280.31		0.00		
								104,523.85		2,450.20		9,033.32	0.00		95,490.53		8.64		

Fnd	T	Acct	Obj	Prj	Loc	Prg	Account Level Description	2020-21 Budget	November Monthly Activity	2020-21 FYTD Activity	Encumbered Amount	Unexpended Balance - YTD Act	2020-21 FYTD %
931							ESSER						
142	E	71100	429	931	00000	000	SUPPLIES & MATERIALS	855,007.00	9,900.00	18,925.00	0.00	836,082.00	2.21
142	E	71100	471	931	00000	000	SOFTWARE	311,312.00	0.00	161,618.26	0.00	149,693.74	51.92
142	E	71200	189	931	00000	000	OTHER SALARIES AND WAGES	42,473.00	0.00	0.00	0.00	42,473.00	0.00
142	E	71200	201	931	00000	000	SOCIAL SECURITY	2,549.00	0.00	0.00	0.00	2,549.00	0.00
142	E	71200	204	931	00000	000	STATE RETIREMENT	4,362.00	0.00	0.00	0.00	4,362.00	0.00
142	E	71200	212	931	00000	000	MEDICARE	616.00	0.00	0.00	0.00	616.00	0.00
142	E	71200	399	931	00000	000	OTHER CONTRACTED SERVICE	50,000.00	0.00	0.00	0.00	50,000.00	0.00
142	E	72120	399	931	00000	000	OTHER CONTRACTED SERVICE	40,000.00	0.00	0.00	0.00	40,000.00	0.00
142	E	72210	189	931	00000	000	OTHER SALARIES & WAGES	3,300.00	0.00	1,881.00	0.00	1,419.00	57.00
142	E	72210	201	931	00000	000	SOCIAL SECURITY	205.00	0.00	114.18	0.00	90.82	55.70
142	E	72210	204	931	00000	000	STATE RETIREMENT	339.00	0.00	193.18	0.00	145.82	56.99
142	E	72210	212	931	00000	000	EMPLOYER MEDICARE	48.00	0.00	26.70	0.00	21.30	55.63
142	E	72210	524	931	00000	000	IN-SERVICE / STAFF DEVELOPMENT	1,280.00	0.00	1,280.00	0.00	0.00	100.00
142	E	99100	504	931	00000	000	INDIRECT COST	1,000.00	0.00	0.00	0.00	1,000.00	0.00
								1,312,491.00	9,900.00	184,038.32	0.00	1,128,452.68	14.02

Account Level							2020-21	November	2020-21	2020-21	Encumbered	Unexpended	2020-21			
Fnd	T	Acct	Obj	Prj	Loc	Prg	Description	Budget	Monthly	Activity	FYTD	Activity	Amount	Balance - YTD	Act	FYTD %
932							REOPENING PROGRAMMATIC GRANT									
142	E	71100	429	932	00000	000	INSTRUCTIONAL SUPPLIES & MATER	5,485.47		581.16		581.16	0.00		4,904.31	10.59
142	E	72210	429	932	00000	000	INSTRUCTIONAL SUPPLIES & MATER	21,595.52		21,595.52		21,595.52	0.00		0.00	100.00
142	E	72250	350	932	00000	000	INTERNET CONNECTIVITY	72,918.01		72,918.01		72,918.01	0.00		0.00	100.00
						932		99,999.00		95,094.69		95,094.69	0.00		4,904.31	95.10

Number of Accounts: 302

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

Washington County
Department of Education
Memorandum
Director's Office

DATE: January 4, 2020
TO: Washington County Board of Education and Director of Schools
FROM: Cindy Percell, Human Resources Director/Benefits Coordinator
SUBJECT: PECCA Vote for Collaborative Conferencing

Per the Professional Educators Collaborative Conferencing Act of 2011 (PECCA), a vote was held last month to determine representation at the conferencing table. On December 8, 2020, all schools held an election following the end of the school day that was overseen by one member of management and one member of the professional employees. The next week, on December 14, 2020, a make-up vote was conducted at Asbury School for those eligible employees who were unable to vote on the 8th. Days before the election, Fall Branch Elementary School was quarantined due to an exposure to COVID-19 and would not be back in session in time for the make up date of December 14, 2020. Therefore, it was decided to offer the certified employees of this location and to those in other locations who were out due to illness, leave of absence, or quarantined, the opportunity to cast a ballot through a mail in ballot process. There were seven (7) certified employees who participated through the mail-in ballot process.

Only "Professional Employees" participate in the voting process. These individuals are defined in the law as employees who devote a majority of their time to teaching. The number of eligible voters by this definition is 540 employees. A total of 360 professional employees voted which is 67% of all eligible employees.

Totals for Question 1 "yes" and Question 2 do not match because 10 voters did not choose an option in Question 2. Also, totals for Question 1 "no" and Question 3 do not match because 110 voters chose an option in Question 3, showing that extra 101 voters marked an answer in Question 3 when they shouldn't have.

By the totals above, of the 360 total employees who voted, 445 voted for WCEA which is 82% of all eligible voters. No other group received the required 15%.

FINAL RESULTS 2020

ELIGIBLE VOTERS **540**

Question # 1

Shall the professional employees of the Washington County School System undertake collaborative conferencing with the board of education?

351 Yes (If you answered YES, go to question #2) 65%

9 No (If you answered NO, skip question #2 and go to question #3) 1.7%

Question # 2

If collaborative conferencing is to proceed, which of the following organizations would you prefer to represent you? Circle one answer only.

a. WCEA (Washington County Education Association) 341 63%

b. unaffiliated 9 1.7%

You are now finished with the ballot. Please place your ballot in the ballot box.

Question # 3

Which of the following organizations would you prefer to represent you in collaborative conferencing? Circle one answer only.

a. WCEA (Washington County Education Association) 104 19%

b. unaffiliated 3 0.1%

c. none of the above 3 0.1%

You are now finished with the ballot. Please place your ballot in the ballot box.

Mentors Matter: Training Initiative

TN Department of Education

Twana McKinney and Mentors Matter
Coordinators/Participants

TDOE awarded WCS to participate in Mentors Matter: Training Initiative

The program is a granted research study through the Institute of Education Sciences. Participating Mentors and Coordinators were compensated for their time dedicated to the study.

The training included: two webinars, two training sessions, two practice observation cycles.

Additional purpose is to collect state wide research, mentors were asked to submit a 10 minute audio recording of a post-observation conference with teacher candidate (student teacher) and complete surveys.

Examples



The following 4 slides are excerpts from training sessions with the mentors.

- Gathering evidence guide during observations
- Examples of feedback
- Coaching conversations
- Reflections

TDOE slide: GPS Evidence Gathering Guide

GPS Evidence Gathering Guide

This document is designed to help you gather evidence on your teacher candidate's use of questioning practices during the lesson and plan your feedback conversation.

Mentor Considerations

Listen	Provide Effective Feedback	Build Supportive Relationships
How could the questions your candidate asked be revised in order to meet the criteria for at or above expectations?	Do your observational notes use low-inference statements to record exactly what is happening in the classroom?	What did your candidate do to maximize student learning?
Where might there be missed opportunities for questions?	Do your observational notes provide data that will help you provide objective feedback to your candidate?	When did your candidate ask questions that were at or above expectations and how did it impact student learning?
What questioning skills might your candidate most need to see modeled to improve his/her practice?		When was a time you struggled with questioning practices?

From the Planning Conversation:

Lesson Objective	Candidate Refinement

Observation Notes: Use low-inference statements and record exactly what is happening in the classroom.

Teacher Questions	Student(s) Responses

TDOE slide:

Three Types of Feedback



Perspective

- I think the students enjoyed your lesson.
- Your PowerPoint presentation was excellent.
- The concept you were working on became clearer with each example you gave.



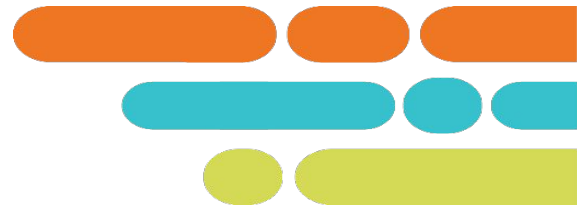
Data

- You asked three questions within the first five minutes of your lesson.
- When you asked a question, you waited, 5, 7, and 8 seconds before you called on a student.
- You called on 2 boys and 1 girl.

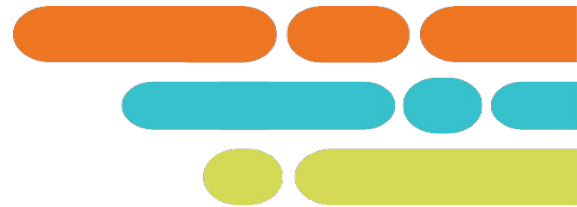


Reflective

- What might you do differently tomorrow, and how might you remember to do this?
- How might you use the data about your questioning technique to improve your next lesson?

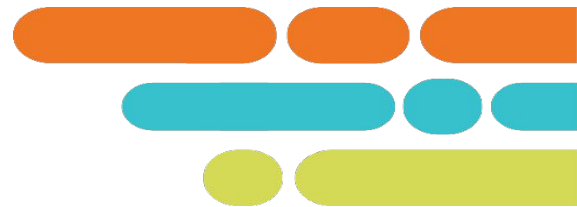


TDOE slide: Coaching Conversation Pitfalls



If the Candidate does this...	You might ask/say this...
Shifts conversation to issues over which the candidate has no control	We have no real control over X. Given this challenge, what can we do about Y?
Candidate is quick to blame students or reluctant to accept responsibility for learning gaps	Knowing that we can't control students' actions, and also knowing that we are responsible for making sure all students learn, what are some strategies we can try?
Candidate jumps prematurely to proposing solutions	Let's continue to gather evidence and hold back from proposing solutions until we have a clearer picture of what is going on.
Focus of the conversation shifts to items unrelated to the evidence	Let's make sure we base our comments on the evidence before us.
Focus of the conversation shifts to sustained feelings of helplessness	It's frustrating when students don't perform the way we want them to. What are some aspects we do have control over?

TDOE slide: GPS Reflection Guide



GPS Reflection Guide

Use the template below to take notes during the lesson debrief with the candidate. Included are reflective questions you may use as you progress through the conversation.

1. Share 1-2 specific things that went well and helped students learn.	<u>Reflective questions:</u> • At what point did you notice that students were most successful? What evidence do you have that students were learning at this time? • What were you doing to result in this engagement/success? What questions did you ask?
2. Share data from your evidence guide to hone in on the area of growth and specific next steps	<u>Reflective questions:</u> • At what point did you notice that students were struggling/confused/disengaged from meeting your learning goals? What evidence do you have that students were not learning at this time? • What do you think happened in your teaching to lead to this lack of student learning? Do you remember what you did/said prior to that? • What do you think you can do to address this challenge and help your students accomplish what you intended for them?

3 *new* things Mentors Matter provided our Mentors and Teacher Candidates

1 | Questioning

Quote: When my student teacher and I discussed it (questioning), she found the info useful. She hadn't thought about how we change a few words in our questions to make them more purposeful, leading to more introspection and understanding for the students.

2 | Focused on specific components of the mentor-student teacher relationship

Quote: My student teacher received more feedback from me with very specific, intentional information. The guiding materials not only greatly supported what I already did in the classroom and the way I interacted with my student teacher, but they also encouraged a more productive dialogue between us.

3 | Overall experience of the study

Quote: Mentors Matter was helpful and a good experience for myself and my student teacher.

Quote: this program wasn't only beneficial to the student teacher; it quite possibly helped me more than it did him! I would recommend it for anyone who's student teaching! Definitely worth the time!!

Con't:What Mentors Matter provided for our Mentors and Teacher Candidates

Quote: I truly benefited as a Mentor as I was able to observe the new-strategies and expectation changes for new teachers and comprehend the rigorous needs of questioning strategies to benefit students and make them truly accountable for their learning.

Quote: Another thing that my student teacher and I found useful is actually planning a list of questions for the lesson BEFORE the lesson. Such a simple thing, but we can tweak those questions as we need to...

Quote (example): We learned that questioning is strengthened by expanding on student answers, not just stopping with a simple answer. For example, I might ask, "How does the author/speaker feel about family loyalty?" (Realize that the answer is not a simple comprehension answer.) In the past, once a correct answer was given, we moved on without further discussion. Now, I would add, "Expand on your answer. What made you think that? How did you arrive at your answer?" Once we expand on the previous answer, the questions are addressing higher order thinking skills. It often leads to more questions and/or more input from other students. Students are also learning how to think through problems by seeing how other students do it.

Quote: I feel it was/is a REWARDING experience for both of us. Especially with our responsibility to cultivate, strengthen, and grow confident and creative problems solvers for our future generations.

Quote: It was refreshing and exciting as we collaborated and became fully engaged in each other's knowledge of new/old ways of teaching.

Objectives met with Mentors Matter

1. Modeling effective instruction with emphasis on Questioning
2. Feedback practices through data-driven methods
3. Developing supportive relationships with teacher candidates

Goals:

- To improve preparation, placement, and retention of effective educators in Tennessee Schools.
- Effective Questioning - Level 5 from TEAM evaluations

The state department thanks the following organizations who partnered in the development of Mentors Matter: Training Initiative: Nashville Teacher Residency, Carson-Newman University, Freed-Hardeman University, the University of TN-Martin, Union University, UT-Knoxville, ETSU, Collierville Schools, Kingsport City Schools, Knox County Schools, and Washington County Schools. The state department also wishes thanks to University of Michigan's School of Education for their support in analyzing the causal impacts of this initiative.

Presenters/Coordinators

Melinda Carr

Alice Ann Smith

Treatment Group (Experimental)

Julie Rastall

Tonya Jenkins

Kelly Davenport

Jeremy Walker

Nathan Gouge

Lisa Cox

Tara Thompson

Melody Blevins

Theresa Aubrey

Dalynda Winstead

And the members of the Control Group

Question to the Board

How could the resources provided by this grant assist beyond the district Mentors/Teacher Candidates?



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

January 12, 2021

Director of Schools and Board of Education
Washington County Schools - Internal School Funds
405 West College Street
Jonesborough, TN 37659

Director of Schools and Board of Education:

I have reviewed the annual financial report on the Washington County Schools - Internal School Funds for the fiscal year ended June 30, 2020, as audited by Blackburn, Childers and Steagall, Certified Public Accountants. As a result, this report has been filed as part of the public records of the State of Tennessee.

The audited financial statements are the responsibility of management. The following was observed during the review of the financial report.

Daniel Boone High School reported a deficit fund balance of \$(760) for the Class of 2021 restricted fund. The *Tennessee Internal School Uniform Accounting Policy Manual* requires that all revenue be expended for the purpose for which it was raised. If a fund or a restricted account has an ending deficit balance, it has actually spent, or obligated, revenue that was raised for another fund or restricted account. This is also in noncompliance with Section 49-2-110, *Tennessee Code Annotated*, which states that the principal is liable to account for the safekeeping and proper handling of these funds. The Board of Education should take immediate corrective measures during the current fiscal period to ensure that the same situation does not occur in the future. The general fund as well as each primary account in the restricted fund must not have a deficit balance as required by the *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4, Title 2, page 4-2.

Daniel Boone High School reported an assigned fund balance of \$2,628 for the Paul Keys Scholarship account. This account appears to have an external restriction. If this is the case, the fund balance would more appropriately be classified as restricted fund balance. Please refer to the *Codification of Governmental Accounting and Financial Reporting Standards* (2019-2010 Edition), Section 1800.168, for reporting guidance.

David Crockett High School reported a fund balance of \$3,614 for the Class of 2020. Per the *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5, Title 8, page 5-23, "the graduating class should make provisions for the disposition of unexpended money prior to graduation; as such accounts must be closed at the end of the fiscal year." Proper reporting for class accounts should be followed in future reporting.

Boones Creek Elementary School presented an account titled “PTSO.” This title appears to indicate the account reported School Support Organization (SSO) activity. Section 49-2-604(g), *Tennessee Code Annotated (TCA)* states, “A school representative may not act as a treasurer or bookkeeper for a school support organization. A school representative may not be a signatory on the checks of a school support organization.” Based on this requirement, the SSO funds cannot be accounted for in the internal school funds. Therefore, SSO accounts reported in the internal school funds should be removed, and SSOs should maintain their own records in accordance with Section 49-2-604(c), *TCA*. If the account is not for SSO activity, the title should be changed to properly reflect the purpose of the restricted fund account. Please refer to the *Tennessee Internal School Uniform Accounting Policy Manual*, pages 1-4 and 4-33, for reporting guidance.

Responsible officials should ensure that future reports submitted to our office address the above items.

If you need to contact our office, please call 615.747.8807 or email Bethany.Wilson@cot.tn.gov. You may also send a response to this letter to the Tennessee Comptroller of the Treasury Division of Local Government Audit, Cordell Hull Building, 4th Floor, 425 Rep. John Lewis Way North, Nashville, TN 37243.

Sincerely,

Bethany Wilson

Bethany Wilson, CPA
Contract Audit Review Specialist

2978

cc: Blackburn, Childers and Steagall
Certified Public Accountants
PO Box 3745 CRS
Johnson City, TN 37602-3745

COMPREHENSIVE ANNUAL FINANCIAL REPORT

WASHINGTON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2020



COMPREHENSIVE ANNUAL FINANCIAL REPORT
WASHINGTON COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2020

Report Prepared by:

MITCH MEREDITH, CPA
Director of Accounts and Budgets
Washington County, Tennessee

Independent Audit Performed by:

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

MARK TREECE, CPA, CGFM
Audit Manager

MARIE TIDWELL, CPA
ROBERT ANDERSON, CPA, CGFM
Senior Auditors

PHILIP TOBY, CGFM
BRANDON HAMMES
MORGAN HAMILTON-PIGG
GREG BRUSH, CISA
State Auditors

This financial report is available at www.comptroller.tn.gov

WASHINGTON COUNTY, TENNESSEE

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Summary of Audit Findings

Comprehensive Annual Financial Report
Washington County, Tennessee
For the Year Ended June 30, 2020

Scope

We have audited the basic financial statements of Washington County as of and for the year ended June 30, 2020.

Results

Our report on Washington County's financial statements is unmodified.

Our audit resulted in seven findings and recommendations, which we have reviewed with Washington County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

Findings

The following are summaries of the audit findings:

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

- ◆ The estimated beginning fund balance in the General Capital Projects Fund and the estimated beginning fund balance submitted to the state differed by a significant amount.
- ◆ The county did not maintain adequate controls over its capital assets records.

OFFICES OF HIGHWAY SUPERINTENDENT, DIRECTOR OF ACCOUNTS AND BUDGETS, AND PURCHASING AGENT

- ◆ Competitive bids were not properly solicited in compliance with state statutes.

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ The accounting records for various funds had not been maintained properly.
- ◆ Unclaimed funds were not reported and paid to the state.
- ◆ The school department did not maintain adequate control over its capital assets records.

OFFICE OF SHERIFF

- ◆ The office had accounting deficiencies.

INTRODUCTORY SECTION

William J Grandy
County Mayor



Phone: 423-753-1666
jgrandy@washingtoncountymn.org

Washington County, Tennessee

PO Box 219
Jonesborough, TN 37659-0219

LETTER OF TRANSMITTAL

November 20, 2020

TO: Members of the Board of County Commissioners and the Citizens of Washington County, Tennessee

The comprehensive annual financial report of Washington County, Tennessee, for the fiscal year ended June 30, 2020, is hereby submitted. This report consists of management's representation of the finances of Washington County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To the best of our knowledge the information is correct in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of Washington County.

The county is required to undergo an annual audit in conformity with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

This report includes included all funds of the county as well as all its components units. Component units are legally separate entities for which the county is financially accountable and include the Washington County Board of Education and the Washington County Emergency Communications District.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides an overview and analysis of the financial statements, our capital asset and debt administration and economic factors affecting Washington County. The MD&A supplements this letter of transmittal and should be read in conjunction with it.

Financial Information

Management of Washington County is responsible for establishing and maintaining internal controls designed to ensure that all assets of the County are protected from loss, theft, or misuse and that adequate accounting data are compiled to allow for the preparation of financial statements conforming to generally accepted accounting principles. The internal controls are designed to provide reasonable assurance that these objectives are met. Recognizing that the cost of control should not exceed the benefits likely to be derived and the evaluation of costs and benefits is subject to estimates and judgments of management.

As a recipient of State and Federal funding the County is also responsible for insuring that its system of internal controls provides compliance with applicable laws and regulations related to the funding programs. As a part of the County's audit, tests are made to determine the adequacy of the controls including that portion relating to State and Federal programs and to determine County compliance with applicable laws and regulations.

Independent Audit

The State of Tennessee requires (*Tennessee Code Annotated (TCA)* 9-3-211) that an annual audit be made of the accounts, financial records and transactions of all County departments. The Comptroller of the Treasury of the State of Tennessee elected to perform this year's annual audit.

Budgeting Controls

Washington County operates under the Fiscal Controls Acts of 1957, which include the County Budgeting Law of 1957 (TCA 5-12-101), the County Fiscal Procedure Law of 1957 (TCA 5-13-101), and the County Purchasing Law of 1957 (TCA 5-14-101). The objective of these statutes is to set forth a standard of budgetary controls, accounting and reporting in accordance with legal provisions and government accounting standards. The budgetary controls also ensure compliance with the annual budget appropriations approved by the County Commission. The General Fund, Solid Waste Fund, Highway Fund, Special Revenue Funds, Debt Service Funds, General Purpose School Fund and Capital Project Fund are included in the annual budget appropriations.

Profile of the Government

Policy-making and legislative authority are vested in the Board of County Commissioners consisting of fifteen members elected from fifteen commission districts across the County. The Commission is responsible for, among other things, adopting resolutions, adopting the budget, establishing the tax levy, appointing committees, and confirming appointments of the County Mayor. County Commissioners are elected to a term of four years.

Operations of county government are the responsibility of various elected and appointed County Officials including the County Mayor, Sheriff, Trustee, County Clerk, Register of Deeds, Assessor of Property, Circuit Court Clerk, Clerk and Master, Director of Schools, and the Chief Administrative Officer of the County Highway Department.

Washington County is limited in its scope and power to that granted by the Tennessee General Assembly. Therefore, the authority for any action taken by Washington County must come from within the scope of powers granted by the General Assembly, either in the form of a general law or private act.

Economic Conditions and Outlook

Despite partial business shutdowns in FY2020 as the result of the COVID-19 pandemic, Washington County's retail economy experienced a modest increase in FY2020 over FY2019 of 3%. Sales tax collections for July 2020 through October 2020 are up approximately 7.8% over the same prior year period are due in part to changes in Tennessee sales tax statute which provided for collection of local option sales tax from out-of-state retailers. 100% of the county's sales tax collections is dedicated to education.

Property tax (ad valorem) is the primary revenue source for general county operations and provides a significant source of revenue for the county's two school systems. Therefore, changes in the county-wide assessed values are key metrics for projecting county property tax revenues. As a result of county-wide reappraisal, real and personal property assessment values increased 11.1% in calendar year 2019 as compared to 2018. The tax equivalent rate for calendar year 2019 was \$2.1504 per \$100 of assessed value compared to \$2.38 for 2018. Adjusting for reappraisal, the growth in property values was approximately 1.1% in calendar 2019 versus 0.7% in calendar 2018. As a result of the COVID-19 pandemic, the unemployment rate rose to 8.6% in June 2020 as compared to 4.2% in June 2019. The previous high unemployment rate was 9.0% in June 2011. See Table 13 for a schedule of unemployment rates over the past 10 years.

According to 2018 data from the Bureau of Economic Analysis, Washington County ranked 11th of the 95 counties in Tennessee. Subsequent years data has not been published.

The number of rural residential county building permits for FY2020 decreased approximately 9% from FY2019 and based on value, the decline was 5%.

Healthy reserves and conservative management and budgeting have allowed Washington County to maintain its strong financial position in 2020 and to continue the current level of services for the near-term. With the fiscal 2022 budget process commencing in just a few months, the continuing impact of the COVID-19 pandemic on the local economy and county tax base will be considered with conservative revenue estimates and careful scrutiny of new spending requests.

A priority for Washington County will continue to enhance our local economy and the tax base through strategic investment opportunities in school facilities, retail development, public infrastructure and other economic development initiatives that stimulate private sector investment and long-term growth in the property and sales tax bases, create or retain jobs, and improve the quality of our workforce.

Long-term Financial Planning

Long-term financial planning for the operating budgets of Washington County will continue to be based on conservative revenue projections, close scrutiny of new spending requests and preservation of fund balances. Investment opportunities that stimulate growth in the tax base or private sector job creation remain high priorities.

Long-term capital investments in new facilities and equipment or improvements to existing assets are now provided through the Capital Projects Fund. Capital needs are prioritized on a rolling 5-year forecast and recurring revenue from the tax rate is allocated to provide funding. This disciplined approach to identifying and funding the capital needs of Washington County will pay long-term dividends in the form of stable property tax rates, meeting capital needs in a timely manner and insuring existing assets are properly maintained and improved as required to sustain their functionality and prevent premature and costly replacement.

Financial Management Policies and Practices

Unassigned fund balance in the General Fund and the restricted fund balance in the Debt Service Fund fall within the policy guidelines set forth by the Board of County Commissioners. These policies along with the Tennessee Maintenance of Effort statutes for education and highway funding have positioned Washington County to continue its high service level to the citizens amidst a challenging economic climate.

Acknowledgements

The preparation of this Comprehensive Annual Financial Report (CAFR) could not have been accomplished without the effort and dedication of the Finance Department staff, the County Officials and their staff, and the Director of Schools and his staff. We express our sincere appreciation to each of these for their commitment to a job well done in serving the citizens of Washington County.

Respectfully submitted,


William J. Grandy
Mayor


Mitchell G. Meredith, CPA
Director of Finance & Administration



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Washington County
Tennessee**

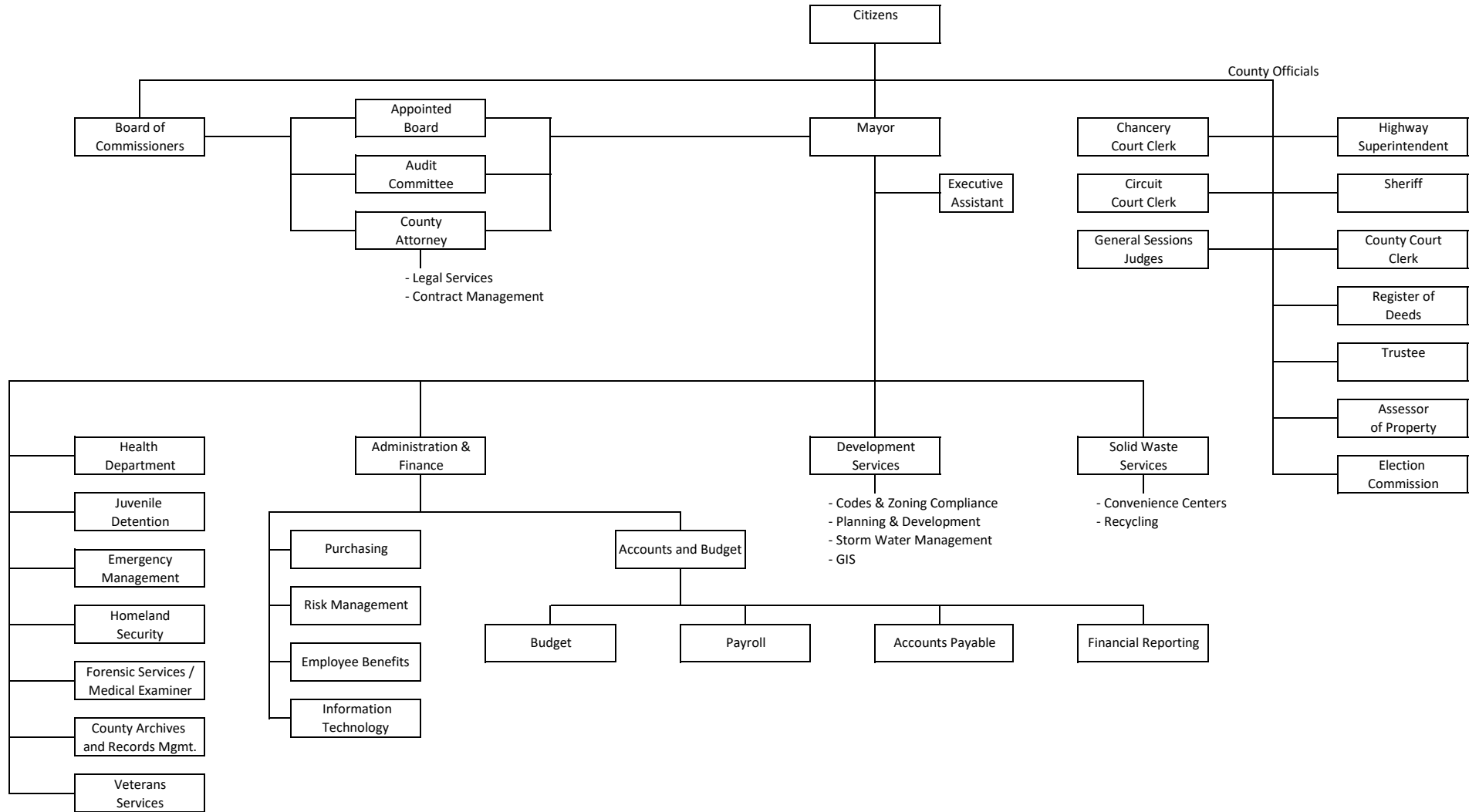
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrell

Executive Director/CEO

Washington County Government Organization Chart



Washington County Officials June 30, 2020

Officials

William Grandy, County Mayor
John Deakins, Jr., Superintendent of Highways
William Flanary, Director of Schools
Rick Storey, Trustee
Scott Buckingham, Assessor of Property
Kathy Storey, County Clerk
Brenda Downes, Circuit, General Sessions, and Juvenile Courts Clerk
Sarah Lawson, Clerk and Master
Teresa Bowman, Register of Deeds
Edwin Graybeal, Sheriff
Mitch Meredith, Director of Accounts and Budgets
Willie Shrewsbury, Purchasing Agent

Board of County Commissioners

Greg Matherly, Chairman	Jodi Jones
Phil Carriger	Steve Light
Bryan Davenport	Freddie Malone
Danny Edens	Gary McAllister
Larry England	Robbie Tester
Mike Ford	Jim Wheeler
Jerome Fitzgerald	Suzy Williams
Kent Harris	

Board of Education

Keith Ervin, Chairman	Todd Ganger
Annette Buchanan	David Hammond
Jason Day	Phillip McLain
Mary Beth Dellinger	Mitch Meredith
Chad Fleenor	

Audit Committee

Freddie Malone, Chairman	Lynn Hodge
Paige Carter	Jacqui Steadman
Richard Ray	

FINANCIAL SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Independent Auditor's Report

Washington County Mayor and
Board of County Commissioners
Washington County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County, Tennessee, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Washington County Emergency Communications District, which represent 3.1 percent, 2.6 percent, and 3.4 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Washington County Emergency Communications District, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County, Tennessee, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the county's net pension liability and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability, and schedules of county and school changes in the total other postemployment benefits liability and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Washington County School Department (a discretely presented component unit), miscellaneous schedules and other information such as the introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Washington County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service and General Capital Project funds, combining and individual fund financial statements of the Washington County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

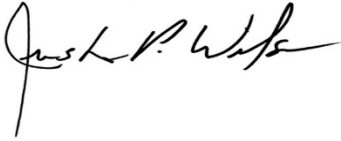
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2020, on our consideration of Washington County'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 Washington County'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 Washington County's internal control over financial reporting and compliance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

November 20, 2020

JPW/tg

WASHINGTON COUNTY, TENNESSEE
Management's Discussion and Analysis

As management of the Washington County, Tennessee Government, we offer readers of our financial statements this narrative overview and analysis of the financial activities of the Washington County, Tennessee Government for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented in this Comprehensive Annual Financial Report. This discussion and analysis focuses on the primary government and the Washington County Board of Education, a discretely presented component unit. It does not include discussion of the Washington County Emergency Communications District, another discretely presented component unit.

Financial Highlights

Primary Government

- The liabilities and deferred inflows of the Washington County Primary Government exceeded its assets and deferred outflows at the close of the most recent fiscal year by \$39,523,148 (net position). Washington County has the obligation on 100% of the debt while all the buildings owned by the Board of Education are recorded as assets on their books.
- The government's total net position decreased by \$11,859,139 primarily as the result of the transfer of capital assets to the Board of Education and retirement of long-term debt.
- At the close of the current fiscal year, Washington County Government's governmental funds reported combined ending fund balances of \$42,917,188, an increase of \$2,149,040 in comparison with the prior year. The increase was due primarily to a deferral of certain projects in the capital projects fund. Of the \$42,917,188 of combined governmental ending fund balances, \$14,392,940 (34%) is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, the General Fund unassigned fund balance was \$14,392,940 or 36% of the total General Fund expenditures.
- The county legislative body's audit committee is independent of county management and is ultimately responsible for advising management in meeting its internal control and financial responsibilities. The committee consists of two members of the legislative body and three citizens who have significant experience and expertise in financial, accounting and internal control matters. The committee regularly reviews the county's various audit reports; meets with the County's independent auditors; deliberates financial, accounting and internal control matters; and makes recommendations to the Washington County legislative body for their consideration and implementation.
- The various budgets are reviewed by the Board of County Commissioners before a decision is made on the tax levy. The level of reserves and the ability to raise unlimited property taxes provide the county with significant financial flexibility for the foreseeable future.

Component Unit-School Board

- The assets of the Washington County Board of Education, a component unit, exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$105,502,442.
- The Washington County Board of Education's net position increased by \$24,340,031 as a result of the transfer of capital assets from the Washington County Primary Government.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Washington County's basic financial statements. Washington County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial

WASHINGTON COUNTY, TENNESSEE
Management's Discussion and Analysis

statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Washington County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Washington County Government's assets, liabilities and deferred inflows/outflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Washington County is improving or deteriorating.

The *statement of activities* presents information showing how Washington County Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Washington County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Washington County include general government, finance, administration of justice, public safety, public health and welfare, social, culture and recreation, agriculture and natural resources, highways, education, and interest on long term debt. The activities of the Washington County Board of Education, a discretely presented component unit, are governmental in nature while the Washington County Emergency Communications District, a discretely presented component unit are business-type activities.

The government-wide financial statements can be found on Exhibits A and B of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Washington County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Washington County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

WASHINGTON COUNTY, TENNESSEE
Management's Discussion and Analysis

Washington County maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Highway/Public Works, General Capital Projects, and the General Debt Service funds, all of which are considered to be major funds. Data from the other four governmental funds (Solid Waste/Sanitation, Drug Control, Constitutional Officers and Rural Debt Service) are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Washington County adopts an annual appropriated budget for its General and Highway/Public Works funds. A budgetary comparison statement has been provided for the General and Highway/Public Works funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Exhibits C-1 through C-6 of this report.

Proprietary fund. Washington County has one proprietary fund, an internal service fund (Employee Insurance – Health Fund) to account for the county's self-insured health programs. Because this service predominantly benefits governmental rather than business-type functions, it has been included within the governmental activities in the government-wide financial statements. The proprietary fund financial statements provide the same type of information as the government-wide financial statements but with greater detail. The basic proprietary fund financial statements can be found on Exhibits D-1 through D-3 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Washington County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibit E of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately behind Exhibit E of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the progress in funding its obligation to provide pension and OPEB benefits to its employees. Required supplementary information can be found on Exhibits F-1 through F-8 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on Exhibits G-1 through G-5 of this report.

Financial statements for the Washington County School Board of Education are presented on Exhibits J-1 through J-10 of this report. This component unit does not issue separate financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Washington County, combined with the Board of Education, net position increased

WASHINGTON COUNTY, TENNESSEE
Management's Discussion and Analysis

by \$12,480,892 to total \$65,979,294 at the close of the current fiscal year.

By far the largest portion of the net position reflects our investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related outstanding debt used to acquire those assets. Washington County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Washington County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Washington County's Net Position				
	Primary Government		Component Unit - Washington County Board of Education	
	2020	2019	2020	2019
Assets				
Current and Other Assets	\$ 94,142,162	\$ 93,482,993	\$ 36,890,582	\$ 27,621,112
Capital Assets	74,884,145	98,207,259	93,553,682	72,792,191
Total Assets	169,026,307	191,690,252	130,444,264	100,413,303
Deferred Outflows of Resources				
Deferred Charge of Refunding	7,490,754	8,377,538	-	-
Pension Related Deferred Outflows	3,399,012	3,446,730	6,020,405	6,906,454
OPEB Contributions Deferred Outflows	568,966	92,091	1,578,585	1,219,053
Total Deferred Outflows of Resources	11,458,732	11,916,359	7,598,990	8,125,507
Liabilities				
Long-Term Liabilities Outstanding	162,959,694	171,733,432	8,013,832	7,587,981
Other Liabilities	12,665,434	14,170,273	2,509,810	2,664,291
Total Liabilities	175,625,128	185,903,705	10,523,642	10,252,272
Deferred Inflows of Resources				
Deferred Revenues – Current Property Taxes	41,660,507	42,696,182	12,987,865	11,705,900
Pension Related Deferred Inflows	1,687,919	1,485,266	8,190,390	5,140,582
OPEB Contributions Deferred Inflows	1,035,163	1,185,467	838,915	277,645
Total Deferred Inflows of Resources	44,383,589	45,366,915	22,017,170	17,124,127
Net Position				
Net Investment in Capital Assets	47,231,777	69,266,986	93,553,682	72,792,191
Externally Restricted	15,720,828	13,136,355	10,672,378	4,441,724
Unrestricted	(102,475,753)	(110,067,350)	1,276,382	3,928,496
Total Net Position	\$ (39,523,148)	\$ (27,664,009)	\$ 105,502,442	\$ 81,162,411

WASHINGTON COUNTY, TENNESSEE
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The primary government's net position decreased by \$11,859,139. Capital assets transferred to the Board of Education during the year reduced net position by \$28,010,365 while strong tax collections, payments on long-term debt and a conservative approach to operational costs enhanced net position by \$16,151,229. The Board of Education's net position increased by \$24,340,031 primarily from the capital asset transferred from Washington County. Key elements of these changes are as follows:

Washington County's Change in Net Position				
	Primary Government		Component Unit - Washington County Board of Education	
	2020	2019	2020	2019
Revenues				
Program Revenues				
Charges for Services	\$ 10,912,413	\$ 11,216,253	\$ 1,361,486	\$ 1,572,584
Operating Grants and Contributions	6,090,135	6,278,849	6,238,159	5,883,882
Capital Grants and Contributions	1,318,420	1,319,871	28,648,090	402,827
General Revenues				
Property Taxes	48,190,018	47,865,385	13,186,538	13,600,066
Other Taxes	2,604,961	2,726,252	16,730,070	15,708,896
Grants and Contributions not Restricted to Specific Programs	2,510,600	2,174,470	38,957,107	37,893,009
Other	1,760,273	1,010,554	626,063	320,646
Total Revenues	\$ 73,386,820	\$ 72,591,634	\$ 105,747,513	\$ 75,381,910
Expenses				
General Government	\$ 6,242,198	\$ 7,963,052	\$ -	\$ -
Finance	3,180,532	2,949,719	-	-
Administration of Justice	4,516,369	4,334,215	-	-
Public Safety	22,076,953	21,257,958	-	-
Highway	5,818,526	8,384,896	-	-
Public Health and Welfare	1,121,962	6,122,851	-	-
Social, Cultural and Recreation	570,990	1,132,166	-	-
Agriculture and Natural Resources	7,785,415	506,131	-	-
Education	28,860,320	1,641,824	81,407,482	73,160,300
Interest on Long Term Debt	5,072,694	5,338,159	-	-
Total Expenses	\$ 85,245,959	\$ 59,630,971	\$ 81,407,482	\$ 73,160,300
Increase in Net Position Before Special Items	\$ (11,859,139)	\$ 12,960,663		\$ 2,221,610
Increase (Decrease) in Net Position	\$ (11,859,139)	\$ 12,960,663	\$ 24,340,031	\$ 2,221,610
Net Position, Beginning	(27,664,009)	(40,624,672)	81,162,411	78,940,801
Net Position, Ending	\$ (39,523,148)	\$ (27,664,009)	\$ 105,502,442	\$ 81,162,411

Financial Analysis of the Government's Funds

As noted earlier, Washington County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Washington County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Washington County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

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As of the end of the current fiscal year, Washington County's governmental funds reported combined ending fund balances of \$42,917,188, an increase of \$2,149,040 in comparison with the prior year. Approximately 34% of the ending fund balance, or \$14,392,940 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance consists of a nonspendable portion in the amount of \$20,997, a restricted portion of \$20,568,937, a committed portion of \$5,827,938, and an assigned portion of \$2,106,376.

The General, General Debt Service, Highway/Public Works and General Capital Projects funds are reported as major funds.

The General Fund is the chief operating fund of Washington County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$14,392,940 which is a decrease of \$182,048 from the prior year. The nonspendable fund balance was \$20,997, restricted fund balance was \$899,558 and assigned fund balance was \$2,106,376. There were no committed fund balances. The total fund balance was \$17,419,871. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 36% of total General Fund expenditures while total fund balance represents 43% of that same amount.

The General Debt Service Fund has a total fund balance of \$6,992,125 which is an increase of \$378,913 from the prior year. The fund balance is restricted for the payment of debt service. The county levies a portion of its property tax specifically for debt service and produced total local tax revenue of \$13,640,017 in the current fiscal year. This represents an increase of \$135,969 over the prior year.

The Highway/Public Works Fund has a total fund balance of \$6,935,811 which is an increase of \$310,658 from the prior year. The fund balance is restricted for the payment of maintenance and capital cost for the county's approximately 973 miles of roads and bridges. The county levies a portion of its property tax specifically for The Highway/Public Works Fund operations and produced total local tax revenue of \$5,085,759 in the current fiscal year. This represents an increase of \$14,246 from the prior year.

The General Capital Projects Fund is used to account for revenues and expenditures for large capital projects. The General Capital Projects Fund has a total fund balance of \$10,713,542 which is an increase of \$1,467,544 from the prior year. The primary funding for these capital projects is derived from the tax levy and the issuance of general obligation bonds and notes. The county did not issue any debt in the current fiscal year. The county also levies a portion of its property tax specifically for capital project purposes and produced total local tax revenue of \$7,197,915. Other revenues (principally grant revenue and fees, fines and taxes that allocated to the various funds based on the property tax rate) amounted to \$806,602. Total revenue increased \$871,713 from the prior year.

General Fund Budgetary Highlights

The county commission approved and adopted its 2020 annual operating budget in June 2019. The original General Fund operating budget was balanced through the use of \$611,260 of fund balance.

During the year, the county commission approved a total of \$808,614 in amendments to the General Fund operating expenditures during 2020 and total amendments of \$285,566 to the General Fund revenue budget.

Actual revenues were less than budget by \$338,741 and actual expenditures and other financing sources were \$1,409,102 less than budget for an overall positive budget variance of \$1,070,361. The favorable variance in expenditures resulted from conservative spending by General Government, Constitutional Offices, Public Safety, and Public Health.

WASHINGTON COUNTY, TENNESSEE
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Additional information on the General Fund Budgetary Highlights may be found on Exhibit C-5 of this report.

Capital Asset and Debt Administration

Capital Assets. Washington County's investment in capital assets as of June 30, 2020 amounts to \$74,884,145 (net of accumulated depreciation) and \$93,553,682 for the Board of Education (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, roads, and bridges.

Washington County's Capital Assets				
	Primary Government		Component Unit - Washington County Board of	
	2020	2019	2020	2019
Land	\$ 7,750,881	\$ 7,750,381	\$ 2,548,284	\$ 2,548,284
Building and Improvements	48,818,246	48,185,903	150,224,390	126,015,339
Infrastructure - Roads & Bridges	56,028,801	52,669,675	-	-
Other Capital Assets	26,542,100	26,004,628	14,530,982	13,910,772
Construction in Progress	6,784,067	30,755,413	-	-
Less: Accumulated Depreciation	(71,039,950)	(67,158,741)	(73,749,974)	(69,682,204)
Totals	<u>\$ 74,884,145</u>	<u>\$ 98,207,259</u>	<u>\$ 93,553,682</u>	<u>\$ 72,792,191</u>

Additional information on the Washington County Government's capital assets can be found in Note IV-B. of this report.

Long-term debt. At the end of the current fiscal year, Washington County had total debt outstanding of \$151,399,628. Of this amount, \$148,450,000 comprises debt backed by the full faith and credit of the government. The capital outlay notes of \$2,110,000 are secured by the taxing power of the County as is the \$839,628 nonexchange financial guarantee. The primary government is obligated for the long-term debt related to the assets of Washington County Board of Education. Total education-related debt amounted to \$117,065,000 (77%) of outstanding debt.

Washington County's Long-Term Debt				
	Primary Government			
	2,020	2019	Increase	(Decrease)
General Obligation Bonds	\$ 148,450,000	\$ 155,750,000	\$ -	\$ (7,300,000)
Capital Outlay Notes	2,110,000	2,560,000	-	(450,000)
Nonexchange Financial Guarantee	839,628	1,408,878	10,767	(580,017)
Total	<u>\$ 151,399,628</u>	<u>\$ 159,718,878</u>	<u>\$ 10,767</u>	<u>\$ (8,330,017)</u>

Washington County has recorded as a long-term liability its guarantee of 22.5% of the Tri Cities Airport Authority Aerospace Park bond issue as more fully described in Note IV. F. to the Financial Statements. The Nonexchange Financial Guarantee totaled \$839,628 at June 30, 2020 and the county is prefunding an escrow account in order to retire the county's share of the bond guarantee within the next five years.

Since nearly all services rendered by the county are required by the state and require sizable investments in capital improvements, counties are not limited as to the amount of indebtedness. TENN. CODE ANN. § 9-21-103. However, when a county's debt ratio of outstanding debt to property values exceeds the state average or a national standard recognized by firms who trade municipal bonds, the county will pay a higher interest rate or be unable to issue additional bonds.

WASHINGTON COUNTY, TENNESSEE
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Any county debt issuance must first be authorized by resolution adopted by the county legislative body and then approved by the state Director of Local Finance, a division of the state Comptroller of the Treasury. Before the Director of Local Finance will approve notes, the county must adopt a balanced budget, which must also be approved by this same director. TENN. CODE ANN. § 9-21-403 to 404.

During fiscal 2020, Washington County made \$8,330,017 of scheduled debt retirements on its general obligation bonds, capital outlay notes, and nonexchange financial guarantee.

Capital Investment Plan

Since 2016 Washington County has been funding a long range Capital Investment Plan. The plan is a formal strategy of long-term financial planning that utilizes a rolling five year forecast of prioritized capital investment needs, estimated costs of each item and a predictable stream of revenue from which to fund the improvements. The plan establishes a systematic approach to funding capital maintenance and improvements to county-owned facilities, equipment and infrastructure in order to extend the useful life, improve functionality and minimize replacement costs. Creation of the Capital Investment Plan has also allowed the county to adopt a “pay as you go” strategy for many of the ongoing capital investment needs which will limit borrowing, minimize interest paid and provide long-term tax rate stability through disciplined budgeting of committed funding.

Major projects funded through the General Capital Projects Fund completed or underway in fiscal 2020 include a \$28 million K-8 replacement school in the Boones Creek community, a \$5 million multi-purpose park/athletic facility, a \$3.4 million expansion of the Washington County Industrial Park, \$850,000 Health Department building renovations, \$2.4 million in renovations to the historic Jonesborough courthouse, and \$4 million for school building improvement. The General Capital Projects Fund also provides on an annual basis \$640,000 for school technology capital and \$500,000 for school bus replacements. Total tax and other revenues collected in fiscal year 2020 approximated \$8 million. The Boones Creek K-8 and Washington County Industrial Park expansion were completed in early fiscal 2020. The park and athletic facility, Health Department renovations are expected to complete in fiscal 2021. The historic Jonesborough courthouse renovations are planned for completion in fiscal 2022. The county is in the process of replacing an elementary and middle school with a new K-8 in Jonesborough. The project has been approved by the county legislative body in the amount of \$32.5 million. Completion is anticipated to be in July 2023.

Property Tax

Tennessee counties are required to periodically reappraise their real property. Upon reappraisal, the county commission must certify a new property tax rate that results in the same amount of property tax as the county assessed in the preceding year. Due to the increase in appraised values, the equalized 2020 tax rate for Washington County was \$2.1504 per \$100 of assessed value as compared to the 2019 tax rate of \$2.38. The county commission set the property tax rate at \$2.15.

Economic Factors

- The county's primary source of revenue is an ad valorem tax on the assessed value of real and tangible property located within the geographic boundary of the county. The assessed value of the real and personal property tax base increased 11% in fiscal 2020 including 10% as a result of reappraisal. Organic growth in the property tax base was 0.7% and 1.0% in 2019 and 2020, respectively.
- The county's retail economy continues to experience modest growth. Retail sales for 2020 were up approximately 3.0% over 2019 due in large part to the implementation of online sales tax

WASHINGTON COUNTY, TENNESSEE
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collection by the Tennessee General Assembly in October 2019. It should be noted that 100% of the sales tax payable to the county is dedicated to education and is split, based on an average daily attendance factor, between the Washington County Board of Education and the Johnson City Board of Education.

- Based on 2018 data from the Bureau of Economic Analysis, Washington County ranked 11th in Tennessee in per capita personal income (\$43,299) and experienced a 4.2% increase in calendar 2018 over calendar 2017. Tennessee experienced a 3.6% overall increase in the same measure. The American Community Survey estimated the five-year average (2014-18) median household income for Washington County to be \$46,752.
- The unemployment rate stood at 8.6% in June 2020 as compared to 4.2% in June 2019. The high was 13.2% in April 2020. Local unemployment at fiscal year-end was lower than the state average of 10.1%. The relative stability of Washington County's employment picture can be attributed to the County's diversified and stable job base.
- During March 2020, a global pandemic was declared related to the rapidly growing outbreak of a novel strain of coronavirus (COVID-19). The pandemic's impact on Washington County's fiscal 2020 operations was negligible. Calendar 2019 property taxes were substantially collected by the time the pandemic began and sales tax collections exceeded prior year amounts. The pandemic has significantly impacted the economic conditions across the nation as federal, state, and local governments react to the public health crisis, creating significant uncertainties in the economy. This situation is rapidly changing, and additional impacts may arise. In connection with concerns about the economy, the county reduced its estimate of fiscal 2021 property tax collections from 96% to 95%. While the disruption is currently expected to be temporary, there is uncertainty around its duration. The ultimate future impact, if any, of the pandemic on the county's financial statements cannot be reasonably estimated at this time.

Healthy reserves, conservative management and budgeting, and the diverse and stable tax base of the local economy allowed Washington County to maintain its strong financial position in 2020 and to continue the current level of services for the near-term.

Requests for Information

This financial report is designed to provide a general overview of the Washington County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Office of the Director of Accounts and Budgets
Washington County Office Building
P.O. Box 219
Jonesborough, TN 37659

Complete financial statements for the component unit may be obtained from the following:

Washington County Emergency Communications District
4722 Lake Park Drive
Johnson City, Tennessee 37615

BASIC FINANCIAL STATEMENTS

Exhibit A

Washington County, Tennessee
Statement of Net Position
June 30, 2020

	Primary	Component Units	
	Government	Washington	Emergency
	Governmental	County	Communica-
	Activities	School	tions
		Department	District
<u>ASSETS</u>			
Cash	\$ 350,344	\$ 2,354	\$ 1,558,909
Equity in Pooled Cash and Investments	47,156,415	10,656,552	0
Inventories	0	52,692	0
Accounts Receivable	316,022	0	631
Due from Other Governments	2,194,242	3,742,255	0
Property Taxes Receivable	43,891,994	13,613,465	0
Allowance for Uncollectible Property Taxes	(844,482)	(246,129)	0
Prepaid Items	20,997	0	16,189
Restricted Assets:			
Amounts Accumulated for Pension Benefits	0	206,199	0
Net Pension Asset - Agent Plan	1,057,160	516,697	0
Net Pension Asset - Teacher Retirement Plan	0	240,820	0
Net Pension Asset - Teacher Legacy Pension Plan	0	8,105,677	0
Capital Assets:			
Assets Not Depreciated:			
Land	7,750,881	2,548,284	0
Construction in Progress	6,784,067	0	0
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	29,286,523	86,218,855	1,971,526
Infrastructure	24,682,346	0	0
Other Capital Assets	6,380,328	4,786,543	627,310
Total Assets	<u>\$ 169,026,837</u>	<u>\$ 130,444,264</u>	<u>\$ 4,174,565</u>

(Continued)

Exhibit A

Washington County, Tennessee
Statement of Net Position (Cont.)

		Component Units	
	Primary Government	Washington	Emergency
	Governmental	County	Communica-
	Activities	School	tions
		Department	District
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Charge on Refunding	\$ 7,490,754	\$ 0	\$ 0
Pension Changes in Experience	999,647	893,217	183,933
Pension Changes in Assumptions	635,068	1,411,045	69,550
Pension Contributions After Measurement Date	1,764,297	3,615,043	243,922
Pension Changes in Proportion	0	101,100	0
OPEB Changes in Experience	0	682,591	25,845
OPEB Changes in Assumptions	568,966	197,407	0
OPEB Contributions after Measurement Date	0	322,841	0
OPEB Changes in Proportion	0	375,746	0
Total Deferred Outflows of Resources	<u>\$ 11,458,732</u>	<u>\$ 7,598,990</u>	<u>\$ 523,250</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 1,844,538	\$ 345,019	\$ 26,721
Accrued Payroll	534,074	0	7,523
Accrued Interest Payable	543,538	0	0
Payroll Deductions Payable	234,498	1,771,793	10,842
Contracts Payable	627,113	0	0
Retainage Payable	37,002	0	0
Compensated Absences Payable	0	0	195,261
Claims and Judgments Payable	396,724	79,128	0
Due to State of Tennessee	0	4,500	0
Other Current Liabilities	1,400	40,064	0
Noncurrent Liabilities:			
Due Within One Year - Debt	7,725,000	0	0
Due Within One Year - Other	721,547	269,306	0
Due in More Than One Year - Debt	156,523,026	0	0
Due in More Than One Year - Other	6,436,668	8,013,832	1,280,667
Total Liabilities	<u>\$ 175,625,128</u>	<u>\$ 10,523,642</u>	<u>\$ 1,521,014</u>

(Continued)

Exhibit A

Washington County, Tennessee
Statement of Net Position (Cont.)

		Component Units	
	Primary Government	Washington	Emergency
	Governmental	County	Communica-
	Activities	School	tions
		Department	District
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 41,660,507	\$ 12,987,865	\$ 0
Pension Changes in Experience	781,882	5,375,300	205,448
Pension Changes in Investment Earnings	906,037	2,768,964	73,645
Pension Changes in Proportion	0	46,126	0
OPEB Changes in Experience	959,687	0	0
OPEB Changes in Assumptions	75,476	784,176	31,031
OPEB Changes in Proportion	0	54,739	
Total Deferred Inflows of Resources	<u>\$ 44,383,589</u>	<u>\$ 22,017,170</u>	<u>\$ 310,124</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	\$ 47,231,777	\$ 93,553,682	\$ 2,598,836
Restricted for:			
General Government	224,179	0	0
Finance	64,799	0	0
Administration of Justice	158,598	0	0
Public Safety	755,087	0	0
Social, Cultural, and Recreational Services	55,638	0	0
Highways/Public Works	1,285,257	0	0
Debt Service	6,994,880	0	0
Capital Projects	5,125,230	0	0
Education	0	1,602,985	0
Pensions	1,057,160	9,069,393	0
Unrestricted	<u>(102,475,753)</u>	<u>1,276,382</u>	<u>267,841</u>
Total Net Position	<u>\$ (39,523,148)</u>	<u>\$ 105,502,442</u>	<u>\$ 2,866,677</u>

The notes to the financial statements are an integral part of this statement.

Exhibit B

Washington County, Tennessee
Statement of Activities
For the Year Ended June 30, 2020

						Net (Expense) Revenue and Changes in Net Position		
						Primary	Component Units	
						Government	Washington	Emergency
						Total	County	Communica-
						Governmental	School	tions
Functions/Programs	Expenses	Charges for	Operating	Capital		Activities	Department	District
		Services	Grants and	Grants and				
			Contributions	Contributions				
Primary Government:								
Governmental Activities:								
General Government	\$ 6,242,198	\$ 2,300,165	\$ 139,410	\$ 123,706	\$ (3,678,917)	\$ 0	\$ 0	
Finance	3,180,532	3,514,604	0	0	334,072	0	0	
Administration of Justice	4,516,369	2,724,304	86,660	0	(1,705,405)	0	0	
Public Safety	22,076,953	1,964,560	1,500,826	116,303	(18,495,264)	0	0	
Public Health and Welfare	5,818,526	284,561	1,012,782	442,000	(4,079,183)	0	0	
Social, Cultural, and Recreational Services	1,121,962	16,353	15,700	1,999	(1,087,910)	0	0	
Agriculture and Natural Resources	570,990	0	35,000	0	(535,990)	0	0	
Highways	7,785,415	107,866	3,255,232	634,412	(3,787,905)	0	0	
Education	28,860,320	0	0	0	(28,860,320)	0	0	
Debt Service:								
Interest on Long-term Debt	5,072,694	0	44,525	0	(5,028,169)	0	0	
Total Primary Government	\$ 85,245,959	\$ 10,912,413	\$ 6,090,135	\$ 1,318,420	\$ (66,924,991)	\$ 0	\$ 0	
Component Units:								
Washington County School Department	\$ 81,407,482	\$ 1,361,486	\$ 6,238,159	\$ 28,648,090	\$ 0	\$ (45,159,747)	\$ 0	
Emergency Communications District	3,479,375	1,908,854	1,818,492	0	0	0	247,971	
Total Component Units	\$ 84,886,857	\$ 3,270,340	\$ 8,056,651	\$ 28,648,090	\$ 0	\$ (45,159,747)	\$ 247,971	

(Continued)

Exhibit B

Washington County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component Units	
					Government	Washington	Emergency
					Total Governmental Activities	County School Department	Communica- tions District
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					\$ 35,542,256	\$ 13,186,538	\$ 0
Property Taxes Levied for Debt Service					12,647,762	0	0
Local Option Sales Taxes					19,379	16,351,793	0
Litigation Tax- General					160,906	0	0
Litigation Tax- Special Purpose					18,199	0	0
Litigation Tax- Jail, Workhouse, or Courthouse					298,248	0	0
Litigation Tax- Courtroom Security					197,152	0	0
Mixed Drink Tax					0	1,494	0
Wholesale Beer Tax					364,320	0	0
Business Tax					1,407,839	376,783	0
Mineral and Coal Severance Tax					15,227	0	0
Other Local Taxes					123,691	0	0
Grants and Contributions Not Restricted to Specific Programs					2,510,600	38,957,107	0
Unrestricted Investment Income					714,947	203,850	5,714
Miscellaneous					230,214	415,850	33,813
Gain on Investments					0	6,363	0
Gain on Sale of Capital Assets					15,112	0	92
Sale of Property (Non-refundable Purchase Option)					800,000	0	0
Total General Revenues					<u>\$ 55,065,852</u>	<u>\$ 69,499,778</u>	<u>\$ 39,619</u>
Change in Net Position					\$ (11,859,139)	\$ 24,340,031	\$ 287,590
Net Position, July 1, 2019					<u>(27,664,009)</u>	<u>81,162,411</u>	<u>2,579,087</u>
Net Position, June 30, 2020					<u><u>\$ (39,523,148)</u></u>	<u><u>\$ 105,502,442</u></u>	<u><u>\$ 2,866,677</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-1

Washington County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2020

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 232	\$ 0	\$ 0	\$ 0	\$ 350,112	\$ 350,344
Equity in Pooled Cash and Investments	17,904,202	6,531,168	6,795,286	11,229,167	904,479	43,364,302
Accounts Receivable	47,744	7,056	0	102,500	30,056	187,356
Due from Other Governments	1,361,393	592,678	128,002	68,786	43,383	2,194,242
Due from Other Funds	360,654	21,877	0	0	0	382,531
Property Taxes Receivable	23,596,218	4,930,553	13,030,747	1,277,929	1,056,547	43,891,994
Allowance for Uncollectible Property Taxes	(427,033)	(89,230)	(235,824)	(73,274)	(19,121)	(844,482)
Prepaid Items	20,997	0	0	0	0	20,997
Total Assets	<u>\$ 42,864,407</u>	<u>\$ 11,994,102</u>	<u>\$ 19,718,211</u>	<u>\$ 12,605,108</u>	<u>\$ 2,365,456</u>	<u>\$ 89,547,284</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 1,562,092	\$ 53,638	\$ 0	\$ 153,990	\$ 68,913	\$ 1,838,633
Accrued Payroll	416,013	80,158	0	0	37,903	534,074
Payroll Deductions Payable	188,247	36,234	0	0	10,017	234,498
Contracts Payable	21,000	72,985	0	533,128	0	627,113
Retainage Payable	0	0	0	37,002	0	37,002
Due to Other Funds	21,592	0	0	0	360,939	382,531
Other Current Liabilities	1,400	0	0	0	0	1,400
Total Liabilities	<u>\$ 2,210,344</u>	<u>\$ 243,015</u>	<u>\$ 0</u>	<u>\$ 724,120</u>	<u>\$ 477,772</u>	<u>\$ 3,655,251</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 22,510,112	\$ 4,703,606	\$ 12,430,957	\$ 1,007,916	\$ 1,007,916	\$ 41,660,507
Deferred Delinquent Property Taxes	534,422	111,670	295,129	159,530	23,929	1,124,680

(Continued)

Exhibit C-1

Washington County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>						
Other Deferred/Unavailable Revenue	\$ 189,658	\$ 0	\$ 0	\$ 0	\$ 0	\$ 189,658
Total Deferred Inflows of Resources	\$ 23,234,192	\$ 4,815,276	\$ 12,726,086	\$ 1,167,446	\$ 1,031,845	\$ 42,974,845
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 20,997	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,997
Restricted:						
Restricted for General Government	224,179	0	0	0	0	224,179
Restricted for Finance	64,799	0	0	0	0	64,799
Restricted for Administration of Justice	158,598	0	0	0	0	158,598
Restricted for Public Safety	396,344	0	0	0	358,743	755,087
Restricted for Social, Cultural, and Recreational Services	55,638	0	0	0	0	55,638
Restricted for Highways/Public Works	0	1,353,805	0	0	0	1,353,805
Restricted for Debt Service	0	0	6,992,125	0	251,164	7,243,289
Restricted for Capital Projects	0	0	0	10,713,542	0	10,713,542
Committed:						
Committed for Public Health and Welfare	0	0	0	0	245,932	245,932
Committed for Highways/Public Works	0	5,582,006	0	0	0	5,582,006
Assigned:						
Assigned for General Government	1,031,701	0	0	0	0	1,031,701
Assigned for Finance	480	0	0	0	0	480
Assigned for Administration of Justice	1,826	0	0	0	0	1,826
Assigned for Public Safety	561,906	0	0	0	0	561,906
Assigned for Public Health and Welfare	2,228	0	0	0	0	2,228
Assigned for Social, Cultural, and Recreational Services	508,013	0	0	0	0	508,013

(Continued)

Exhibit C-1

Washington County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	
<u>FUND BALANCES (Cont.)</u>						
Assigned (Cont.):						
Assigned for Agriculture and Natural Resources	\$ 222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 222
Unassigned	14,392,940	0	0	0	0	14,392,940
Total Fund Balances	<u>\$ 17,419,871</u>	<u>\$ 6,935,811</u>	<u>\$ 6,992,125</u>	<u>\$ 10,713,542</u>	<u>\$ 855,839</u>	<u>\$ 42,917,188</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 42,864,407</u>	<u>\$ 11,994,102</u>	<u>\$ 19,718,211</u>	<u>\$ 12,605,108</u>	<u>\$ 2,365,456</u>	<u>\$ 89,547,284</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-2

Washington County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2020

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$	42,917,188
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	7,750,881	
Add: construction in progress		6,784,067	
Add: buildings and improvements net of accumulated depreciation		29,286,523	
Add: infrastructure net of accumulated depreciation		24,682,346	
Add: other capital assets net of accumulated depreciation		<u>6,380,328</u>	74,884,145
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	\$	(2,110,000)	
Less: bonds payable		(148,450,000)	
Less: nonexchange financial guarantee payable		(839,628)	
Add: deferred amount on refunding		7,490,754	
Less: unamortized premium on debt		(12,848,398)	
Less: OPEB liability		(4,903,382)	
Less: compensated absences payable		(2,254,833)	
Less: accrued interest on bonds and notes		<u>(543,538)</u>	(164,459,025)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.			
Add: deferred outflows of resources related to pensions	\$	3,399,012	
Less: deferred inflows of resources related to pensions		(1,687,919)	
Add: deferred outflows of resources related to OPEB		568,966	
Less: deferred inflows of resources related to OPEB		<u>(1,035,163)</u>	1,244,896
(4) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.			1,057,160
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,314,338
(6) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.			<u>3,518,150</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>(39,523,148)</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-3

Washington County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>						
Local Taxes	\$ 25,029,990	\$ 5,085,759	\$ 13,640,017	\$ 7,197,915	\$ 1,080,433	\$ 52,034,114
Licenses and Permits	781,380	1,054	1,465	792	119	784,810
Fines, Forfeitures, and Penalties	506,266	0	0	0	16,127	522,393
Charges for Current Services	609,433	0	0	0	124,308	733,741
Other Local Revenues	1,209,904	273,442	145,463	261,310	185,299	2,075,418
Fees Received From County Officials	6,416,734	0	0	0	0	6,416,734
State of Tennessee	4,216,497	3,888,585	0	442,000	112,188	8,659,270
Federal Government	1,417,837	1,059	0	0	155	1,419,051
Other Governments and Citizens Groups	322,404	106,344	0	102,500	260,000	791,248
Total Revenues	\$ 40,510,445	\$ 9,356,243	\$ 13,786,945	\$ 8,004,517	\$ 1,778,629	\$ 73,436,779
<u>Expenditures</u>						
Current:						
General Government	\$ 4,926,724	\$ 0	\$ 0	\$ 0	\$ 76	\$ 4,926,800
Finance	3,029,411	0	0	0	302	3,029,713
Administration of Justice	4,569,640	0	0	0	6,800	4,576,440
Public Safety	20,487,545	0	0	0	43,844	20,531,389
Public Health and Welfare	4,024,941	0	0	0	1,569,898	5,594,839
Social, Cultural, and Recreational Services	1,041,938	0	0	0	0	1,041,938
Agriculture and Natural Resources	568,847	0	0	0	0	568,847
Other Operations	1,588,249	0	0	0	155	1,588,404
Highways	0	9,049,447	0	0	0	9,049,447
Debt Service:						
Principal on Debt	0	0	7,535,000	0	215,000	7,750,000
Interest on Debt	0	0	5,689,424	0	44,525	5,733,949
Other Debt Service	0	0	264,608	0	0	264,608

(Continued)

Exhibit C-3

Washington County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds		
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds	
<u>Expenditures (Cont.)</u>							
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 5,832,479	\$ 0	\$ 5,832,479	
Capital Projects - Donated	109,202	0	0	704,494	0	813,696	
Total Expenditures	\$ 40,346,497	\$ 9,049,447	\$ 13,489,032	\$ 6,536,973	\$ 1,880,600	\$ 71,302,549	
Excess (Deficiency) of Revenues Over Expenditures	\$ 163,948	\$ 306,796	\$ 297,913	\$ 1,467,544	\$ (101,971)	\$ 2,134,230	
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 5,520	\$ 3,862	\$ 0	\$ 0	\$ 5,428	\$ 14,810	
Transfers In	0	0	81,000	0	0	81,000	
Transfers Out	(49,000)	0	0	0	(32,000)	(81,000)	
Total Other Financing Sources (Uses)	\$ (43,480)	\$ 3,862	\$ 81,000	\$ 0	\$ (26,572)	\$ 14,810	
Net Change in Fund Balances	\$ 120,468	\$ 310,658	\$ 378,913	\$ 1,467,544	\$ (128,543)	\$ 2,149,040	
Fund Balance, July 1, 2019	17,299,403	6,625,153	6,613,212	9,245,998	984,382	40,768,148	
Fund Balance, June 30, 2020	\$ 17,419,871	\$ 6,935,811	\$ 6,992,125	\$ 10,713,542	\$ 855,839	\$ 42,917,188	

The notes to the financial statements are an integral part of this statement.

Exhibit C-4

Washington County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the statement
of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit C-3)		\$	2,149,040
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:			
Add: capital assets purchased in the current period	\$	8,905,180	
Less: current-year depreciation expense		(4,005,699)	4,899,481
(2) The effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.			
Less: capital assets transferred to the Discretely Presented Washington County School Department	\$	(28,010,365)	
Less: book value of other capital assets disposed		(212,230)	(28,222,595)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Add: deferred delinquent property taxes and other deferred June 30, 2020	\$	1,314,338	
Less: deferred delinquent property taxes and other deferred June 30, 2019		(1,457,083)	(142,745)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Add: principal payments on bonds	\$	7,300,000	
Add: principal payments on notes		450,000	
Add: change in nonexchange financial guarantee		569,250	
Add: change in unamortized premium on debt issuances		1,506,091	
Less: change in deferred amount on refunding debt		(886,784)	8,938,557
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			
Change in accrued interest payable	\$	41,948	
Change in OPEB liability		(898,633)	
Change in net pension asset/liability		(227,928)	
Change in deferred outflows related to pensions		(47,718)	
Change in deferred inflows related to pensions		(202,653)	
Change in deferred outflows related to OPEB		476,875	
Change in deferred inflows related to OPEB		150,304	
Change in compensated absences payable		(188,192)	(895,997)
(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.			1,415,120
Change in net position of governmental activities (Exhibit B)		\$	<u>(11,859,139)</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-5

Washington County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 25,029,990	\$ 0	\$ 0	\$ 25,029,990	\$ 25,219,220	\$ 25,219,220	\$ (189,230)
Licenses and Permits	781,380	0	0	781,380	710,500	710,500	70,880
Fines, Forfeitures, and Penalties	506,266	0	0	506,266	577,800	540,368	(34,102)
Charges for Current Services	609,433	0	0	609,433	629,100	632,600	(23,167)
Other Local Revenues	1,209,904	0	0	1,209,904	239,700	242,700	967,204
Fees Received From County Officials	6,416,734	0	0	6,416,734	6,796,000	6,833,432	(416,698)
State of Tennessee	4,216,497	0	0	4,216,497	4,499,400	4,660,286	(443,789)
Federal Government	1,417,837	0	0	1,417,837	1,630,500	1,642,520	(224,683)
Other Governments and Citizens Groups	322,404	0	0	322,404	177,000	367,560	(45,156)
Total Revenues	\$ 40,510,445	\$ 0	\$ 0	\$ 40,510,445	\$ 40,479,220	\$ 40,849,186	\$ (338,741)
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 95,985	\$ 0	\$ 0	\$ 95,985	\$ 118,400	\$ 115,024	\$ 19,039
Board of Equalization	10,320	0	0	10,320	12,000	12,000	1,680
County Mayor/Executive	257,341	(57)	0	257,284	264,990	264,990	7,706
County Attorney	264,787	(116)	0	264,671	357,450	388,270	123,599
Election Commission	611,222	0	5,120	616,342	606,140	648,720	32,378
Register of Deeds	556,788	0	0	556,788	602,940	599,327	42,539
Planning	212,534	0	0	212,534	217,570	217,570	5,036
Codes Compliance	333,489	0	32,844	366,333	356,430	366,915	582
County Buildings	377,436	(11,510)	5,150	371,076	413,000	409,607	38,531
Other General Administration	1,898,374	(194,128)	0	1,704,246	1,776,820	1,746,563	42,317
Preservation of Records	308,448	(1,005)	0	307,443	344,370	334,370	26,927
<u>Finance</u>							
Accounting and Budgeting	425,389	(31)	0	425,358	477,140	487,001	61,643
Purchasing	189,260	(2,269)	0	186,991	206,960	206,960	19,969
Property Assessor's Office	317,454	0	480	317,934	338,670	337,670	19,736
Reappraisal Program	553,094	(10)	0	553,084	570,390	585,230	32,146
County Trustee's Office	524,821	(9,160)	0	515,661	562,591	562,591	46,930

(Continued)

Exhibit C-5

Washington County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Finance (Cont.)</u>							
County Clerk's Office	\$ 1,019,393	\$ 0	\$ 0	\$ 1,019,393	\$ 1,044,610	\$ 1,062,280	\$ 42,887
<u>Administration of Justice</u>							
Circuit Court	2,110,634	(258)	1,596	2,111,972	2,130,280	2,154,970	42,998
General Sessions Judge	670,925	(700)	0	670,225	740,270	727,550	57,325
Drug Court	15,000	0	0	15,000	15,000	15,000	0
Chancery Court	763,771	0	230	764,001	801,090	800,957	36,956
District Attorney General	140,932	0	0	140,932	70,000	141,050	118
Other Administration of Justice	150,390	0	0	150,390	214,450	233,450	83,060
Courtroom Security	675,778	(6,630)	0	669,148	685,970	685,793	16,645
Victim Assistance Programs	42,210	0	0	42,210	113,000	113,000	70,790
<u>Public Safety</u>							
Sheriff's Department	8,171,113	(134,104)	524,077	8,561,086	9,180,450	9,179,095	618,009
Administration of the Sexual Offender Registry	2,200	0	0	2,200	0	3,500	1,300
Jail	9,372,151	(54,908)	37,029	9,354,272	9,525,270	9,456,275	102,003
Juvenile Services	500,641	(1,782)	0	498,859	501,360	493,360	(5,499)
Work Release Program	9,575	0	0	9,575	11,970	11,970	2,395
Fire Prevention and Control	971,000	0	0	971,000	992,000	971,000	0
Civil Defense	188,897	0	0	188,897	231,250	219,572	30,675
Rescue Squad	84,300	0	0	84,300	84,300	84,300	0
Other Emergency Management	0	0	0	0	128,000	0	0
County Coroner/Medical Examiner	279,902	0	0	279,902	70,300	280,300	398
Other Public Safety	907,766	(800)	800	907,766	917,190	917,390	9,624
<u>Public Health and Welfare</u>							
Local Health Center	1,837,467	(49)	2,210	1,839,628	2,167,830	2,230,661	391,033
Rabies and Animal Control	200,000	0	0	200,000	200,000	200,000	0
Ambulance/Emergency Medical Services	1,777,400	0	0	1,777,400	1,777,400	1,777,400	0
Alcohol and Drug Programs	2,686	0	0	2,686	5,900	5,900	3,214
Regional Mental Health Center	17,000	0	0	17,000	17,000	17,000	0
General Welfare Assistance	73,000	0	0	73,000	59,000	77,800	4,800

(Continued)

Exhibit C-5

Washington County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Aid to Dependent Children	\$ 16,000	\$ 0	\$ 0	\$ 16,000	\$ 16,000	\$ 16,000	\$ 0
Sanitation Education/Information	61,388	0	19	61,407	72,800	72,800	11,393
Other Waste Collection	40,000	0	0	40,000	0	40,000	0
<u>Social, Cultural, and Recreational Services</u>							
Adult Activities	119,977	0	0	119,977	119,980	119,980	3
Libraries	819,961	(2,055)	8,013	825,919	826,700	832,948	7,029
Other Social, Cultural, and Recreational	102,000	0	0	102,000	102,000	102,000	0
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	374,074	(478)	222	373,818	383,726	399,066	25,248
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	162,813	0	0	162,813	111,070	163,330	517
Storm Water Management	27,960	0	0	27,960	37,500	37,500	9,540
Other Agriculture and Natural Resources	2,500	0	0	2,500	2,500	2,500	0
<u>Other Operations</u>							
Tourism	7,000	0	0	7,000	7,000	7,000	0
Other Economic and Community Development	771,474	0	8,275	779,749	705,850	879,950	100,201
Airport	575,993	0	0	575,993	577,093	577,093	1,100
Veterans' Services	51,033	0	0	51,033	60,900	60,900	9,867
Contributions to Other Agencies	59,515	0	0	59,515	61,510	61,510	1,995
Employee Benefits	25,666	0	0	25,666	79,000	70,968	45,302
COVID-19 Grant #1	8,032	0	0	8,032	0	8,032	0
COVID-19 Grant #2	76,979	0	0	76,979	0	76,979	0
COVID-19 Grant #3	10,147	0	0	10,147	0	10,147	0
COVID-19 Grant #4	2,410	0	0	2,410	0	2,410	0
<u>Capital Projects - Donated</u>							
Capital Projects Donated to Other Entities	109,202	(21,600)	0	87,602	0	149,500	61,898
Total Expenditures	\$ 40,346,497	\$ (441,650)	\$ 626,065	\$ 40,530,912	\$ 42,074,880	\$ 42,834,494	\$ 2,303,582

(Continued)

Exhibit C-5

Washington County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 163,948	\$ 441,650	\$ (626,065)	\$ (20,467)	\$ (1,595,660)	\$ (1,985,308)	\$ 1,964,841
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 5,520	\$ 0	\$ 0	\$ 5,520	\$ 0	\$ 0	\$ 5,520
Transfers In	0	0	0	0	900,000	900,000	(900,000)
City General Fund Transfer	0	0	0	0	84,400	0	0
Transfers Out	(49,000)	0	0	(49,000)	0	(49,000)	0
Total Other Financing Sources	\$ (43,480)	\$ 0	\$ 0	\$ (43,480)	\$ 984,400	\$ 851,000	\$ (894,480)
Net Change in Fund Balance	\$ 120,468	\$ 441,650	\$ (626,065)	\$ (63,947)	\$ (611,260)	\$ (1,134,308)	\$ 1,070,361
Fund Balance, July 1, 2019	17,299,403	(441,650)	0	16,857,753	17,490,447	17,490,447	(632,694)
Fund Balance, June 30, 2020	\$ 17,419,871	\$ 0	\$ (626,065)	\$ 16,793,806	\$ 16,879,187	\$ 16,356,139	\$ 437,667

The notes to the financial statements are an integral part of this statement.

Exhibit C-6

Washington County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 5,085,759	\$ 0	\$ 0	\$ 5,085,759	\$ 5,069,630	\$ 5,069,630	\$ 16,129
Licenses and Permits	1,054	0	0	1,054	800	800	254
Other Local Revenues	273,442	0	0	273,442	154,000	154,000	119,442
State of Tennessee	3,888,585	0	0	3,888,585	3,698,940	3,698,940	189,645
Federal Government	1,059	0	0	1,059	0	0	1,059
Other Governments and Citizens Groups	106,344	0	0	106,344	0	0	106,344
Total Revenues	\$ 9,356,243	\$ 0	\$ 0	\$ 9,356,243	\$ 8,923,370	\$ 8,923,370	\$ 432,873
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 874,475	\$ 0	\$ 79,634	\$ 954,109	\$ 879,763	\$ 992,940	\$ 38,831
Highway and Bridge Maintenance	2,420,844	0	4,371	2,425,215	2,938,230	3,060,412	635,197
Operation and Maintenance of Equipment	778,677	0	0	778,677	928,190	965,273	186,596
Asphalt Plant Operations	2,920,034	0	0	2,920,034	3,416,987	3,448,631	528,597
Traffic Control	83,830	0	0	83,830	130,580	130,580	46,750
COVID-19 Grant #1	1,059	0	0	1,059	0	1,059	0
Capital Outlay	1,970,528	(1,095,080)	268,961	1,144,409	1,654,500	1,797,000	652,591
Total Expenditures	\$ 9,049,447	\$ (1,095,080)	\$ 352,966	\$ 8,307,333	\$ 9,948,250	\$ 10,395,895	\$ 2,088,562
Excess (Deficiency) of Revenues Over Expenditures	\$ 306,796	\$ 1,095,080	\$ (352,966)	\$ 1,048,910	\$ (1,024,880)	\$ (1,472,525)	\$ 2,521,435
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 3,862	\$ 0	\$ 0	\$ 3,862	\$ 0	\$ 0	\$ 3,862
Total Other Financing Sources	\$ 3,862	\$ 0	\$ 0	\$ 3,862	\$ 0	\$ 0	\$ 3,862

(Continued)

Exhibit C-6

Washington County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 310,658	\$ 1,095,080	\$ (352,966)	\$ 1,052,772	\$ (1,024,880)	\$ (1,472,525)	\$ 2,525,297
Fund Balance, July 1, 2019	6,625,153	(1,095,080)	0	5,530,073	5,221,732	5,221,732	308,341
Fund Balance, June 30, 2020	<u>\$ 6,935,811</u>	<u>\$ 0</u>	<u>\$ (352,966)</u>	<u>\$ 6,582,845</u>	<u>\$ 4,196,852</u>	<u>\$ 3,749,207</u>	<u>\$ 2,833,638</u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-1

Washington County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2020

		Governmental Activities - Internal Service Fund
		Employee Insurance - Health Fund
	<u>ASSETS</u>	
Current Assets:		
Equity in Pooled Cash and Investments	\$	3,792,113
Accounts Receivable		128,666
Total Assets	\$	<u>3,920,779</u>
	<u>LIABILITIES</u>	
Current Liabilities:		
Accounts Payable	\$	5,905
Claims and Judgments Payable		396,724
Total Liabilities	\$	<u>402,629</u>
	<u>NET POSITION</u>	
Unrestricted	\$	<u>3,518,150</u>
Total Net Position	\$	<u><u>3,518,150</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-2

Washington County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2020

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health Fund
<u>Operating Revenues</u>	
Self-Insurance Premiums	\$ 6,482,277
Retiree Insurance Payments	40,303
Total Operating Revenues	<u>\$ 6,522,580</u>
<u>Operating Expenses</u>	
Pest Control	\$ 300
Rentals	17,136
Drugs and Medical Supplies	17,509
Water and Sewer	608
Electricity	1,194
Other Charges	2,014
Medical Claims	3,933,977
Handling Charges and Administrative Costs	770,945
Office Supplies	869
Communication	2,437
Contracts with Private Agencies	412,954
Total Operating Expenses	<u>\$ 5,159,943</u>
Operating Income (Loss)	<u>\$ 1,362,637</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 52,483
Total Nonoperating Revenues (Expenses)	<u>\$ 52,483</u>
Change in Net Position	\$ 1,415,120
Net Position, July 1, 2019	<u>2,103,030</u>
Net Position, June, 30, 2020	<u><u>\$ 3,518,150</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-3

Washington County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2020

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health Fund
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 6,522,580
Excess Risk Insurance Recovery	400,791
Payments for Administrative Costs	(767,844)
Payments for Claims	(4,455,794)
Payments for Vendors	(475,459)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 1,224,274</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	\$ 52,483
Net Cash Provided By (Used In) Investing Activities	<u>\$ 52,483</u>
Increase (Decrease) in Cash	\$ 1,276,757
Cash, July 1, 2019	<u>2,515,356</u>
Cash, June 30, 2020	<u><u>\$ 3,792,113</u></u>
<u>Reconciliation of Net Operating Income (Loss)</u>	
<u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 1,362,637
Adjustments to Reconcile Net Operating Income (loss)	
to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(41,325)
Increase (Decrease) in Accounts Payable	(17,337)
Increase (Decrease) in Claims and Judgements Payable	(79,701)
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 1,224,274</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit E

Washington County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2020

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 6,812,679
Equity in Pooled Cash and Investments	1,656,125
Accounts Receivable	272,463
Due from Other Governments	7,699,482
Taxes Receivable	12,448,030
Allowance for Uncollectible Taxes	<u>(225,518)</u>
Total Assets	<u><u>\$ 28,663,261</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 279,551
Due to Other Taxing Units	21,103,500
Due to Joint Ventures	86,088
Due to Litigants, Heirs, and Others	<u>7,194,122</u>
Total Liabilities	<u><u>\$ 28,663,261</u></u>

The notes to the financial statements are an integral part of this statement.

WASHINGTON COUNTY, TENNESSEE
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WASHINGTON COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Washington County:

A. Reporting Entity

Washington County is a public municipal corporation governed by an elected 15-member board. As required by GAAP, these financial statements present Washington County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

Discretely Presented Component Units – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The Washington County School Department operates the public school system in the county, and the voters of Washington County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Washington County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Washington County, and the Washington County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval.

The Washington County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the school department are included in this report as listed in the table of contents. Complete financial statements of the Washington County

Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Washington County Emergency Communications District
P.O. Box 448
Johnson City, TN 37605

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. However, the primary government of Washington County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Washington County School Department component unit only reports governmental activities in the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Washington County issues all debt for the discretely presented Washington County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2020.

Separate financial statements are provided for governmental funds, proprietary fund (internal service), and fiduciary funds. The internal service fund is reported with the governmental activities in the government-wide financial statements, and the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Washington County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Washington County reports one proprietary fund, an internal service fund. It has no enterprise funds to report.

Separate financial statements are provided for governmental funds, proprietary fund, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service fund and the fiduciary funds in total are reported in single columns by fund type.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Washington County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Applicable business taxes, litigation taxes, state-shared excise taxes, fines, forfeitures, and penalties are not susceptible to accrual since they are not measurable (reasonably estimable). All other revenue items are considered to be measurable and available only when the county receives cash.

Proprietary fund and fiduciary funds financial statements are reported using the economic resources measurement focus, except for agency funds, which have no measurement focus, and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Washington County reports the following major governmental funds:

General Fund – This is the county’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county’s highway department. Local and state gasoline/fuel taxes are the foundational revenues of this fund.

General Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

General Capital Projects Fund – This fund accounts for general capital expenditures of the county.

Additionally, Washington County reports the following fund types:

Internal Service Fund – The Employee Insurance - Health Fund accounts for the primary government’s self-insured health program. Premiums charged to the various county funds and employee payroll deductions are placed in this fund to pay the claims of county employees.

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Washington County, Johnson City school system’s share of educational revenues, assets held in a custodial capacity for the East Tennessee Railway Authority, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force,

and restricted revenues held for the benefit of the Office of District Attorney General. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

The discretely presented Washington County School Department reports the following major governmental fund:

General Purpose School Fund – This fund is the primary operating fund for the school department. It is used to account for general operations of the school department.

Additionally, the Washington County School Department reports the following fund type:

Special Revenue Funds – These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund is self-insurance premiums. Operating expenses for the internal service fund include various self-insured insurance program expenses and fiscal agent charges.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

For purposes of the Statement of Cash Flows of the internal service fund, cash includes cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's

Investment Pool; the State Treasurer's Intermediate Term Investment Fund; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Washington County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Washington County and the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

Investments in the State Treasurer's Investment Pool are reported at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Investment Pool complied with accounting principles generally accepted in the United States of America.

Investments in the State Treasurer's Intermediate Term Investment Fund are reported at amortized cost using a floating net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by

the Division of State Audit concluded that the State Treasurer's Intermediate Term Investment Fund complied with accounting principles generally accepted in the United State of America. Washington County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. Other than investments in the pension stabilization trust discussed in Note I.D.4., no investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

Activity between funds for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds.

All property tax receivables are shown with an allowance for uncollectibles. The allowance for uncollectible property taxes is equal to 0.94 percent of total taxes levied.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as a deferred inflow of resources as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 60 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

Most payables are disaggregated on the face of the financial statements. Other current liabilities of the General Fund consist of balances for benefit plan payments not drawn as of June 30, 2020. Other current liabilities of the discretely presented school department's General Purpose School Fund consist of balances of insurance premium payments and clearing accounts not drawn as of June 30, 2020. Claims and judgments payable are discussed in Note V.A. Risk Management.

Retainage payable in the primary government's General Capital Projects Fund represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held as Equity in Pooled Cash and Investments in the General Capital Projects Fund.

3. Inventories and Prepaid Items

Inventories of the discretely presented Washington County School Department are recorded at cost, determined on the first-in, first-out method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased. Prepaids are offset in the nonspendable fund balance account in governmental funds.

4. Restricted Assets

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Washington County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Washington County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Washington County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

5. Capital Assets

Governmental funds do not capitalize the cost of capital outlays; these funds report capital outlays as expenditures upon acquisition.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and library books), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year and with an initial individual cost of \$10,000 or more for all assets other than infrastructure, which is a cost of \$50,000 or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment, and infrastructure of the primary government and the discretely presented school department are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building Improvements	20
System Infrastructure	40
Vehicles	5-10
Office Equipment	5-7
Computer Equipment	5

6. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, 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/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for pension changes in experience, pension changes in assumptions, pension contributions after the measurement date,

pension changes in proportion, OPEB changes in experience, OPEB change in assumptions, OPEB contributions after the measurement date, OPEB changes in proportion, and the deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, 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 that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes, pension changes in experience, pension changes in investment earnings, pension changes in proportion, OPEB changes in experiences, OPEB changes in assumptions, OPEB changes in proportion, and various receivables for revenues, which do not meet the availability criteria in governmental funds.

7. Compensated Absences

It is the county's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since Washington County does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

It is the policy of the Washington County School Department to permit noncertified employees to accumulate a limited amount of earned but unused vacation benefits that lapse at the end of each calendar year. All vacation pay is accrued when incurred in the government-wide financial statements for the school department. A liability for vacation pay is reported in governmental funds for amounts that have matured at the end of the fiscal year. Also, the general policy of the school department permits all personnel to accumulate an unlimited amount of unused sick leave days. There is no liability for unpaid accumulated sick leave since the school department does not have a policy to pay any amounts when employees separate from service.

8. Long-term Debt and Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and are amortized over the life of the new debt. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, other postemployment benefits, and special termination benefits, are recognized to the extent that the liabilities have matured (come due for payment) each period.

9. Net Position and Fund Balance

In the government-wide financial statements and the proprietary fund in the fund financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

- c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

The government-wide Statement of Net Position reports \$15,720,828 of restricted net position for the Primary Government, of which \$1,258,301 is restricted by enabling legislation.

As of June 30, 2020, Washington County had \$119,861,233 in outstanding debt for capital purposes for the discretely presented Washington County School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Johnson City School System) based on an average daily attendance proration. The debt is a liability of Washington County, but the capital assets acquired are reported in the financial statements of the school department and the Johnson City School System. In addition, Washington County had a nonexchange financial guarantee liability totaling \$839,628 on June 30, 2020, for capital purposes of a joint venture, the Tri-Cities Regional Airport. This nonexchange financial guarantee is also a liability of Washington County, but the capital assets acquired are reported by the Tri-Cities Regional Airport. Therefore, Washington County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

Nonspendable Fund Balance – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that have constraints placed on the use of the resources that are either

(a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. In prior years, the Highway/Public Works Fund received and utilized a portion of capital outlay note proceeds from the General Obligation Capital Outlay Note, Series 2013. The resolution for the issuance of this note approved by the county commission required the Highway/Public Works Fund to make annual contributions to the General Debt Service Fund for its respective share of the debt principal and interest requirements. At June 30, 2020, the Highway/Public Works Fund had paid all future requirements through the final maturity date of the note, July 15, 2025. As a result, \$1,018,975 of the total \$6,992,125 balance of the Restricted for Debt Service account of the General Debt Service Fund represents amounts restricted for future payments of the Highway/Public Works Fund's portion of the associated debt requirements.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the county commission, the county's highest level of decision-making authority and the Board of Education, the school department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the general government. The Board of Education makes assignments for the school department. Assigned fund balance in the General Fund consists of amounts assigned for encumbrances (\$626,065), amounts assigned by the county commission for various purposes within the general government (\$554,254), amounts assigned for future contributions (\$500,000), and amounts appropriated for use in the 2020-21 year budget (\$426,057). Assigned fund balance in the discretely presented school department's General Purpose School Fund consists of amounts appropriated for use in the 2020-21 year budget (\$3,440,534).

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to

specific purposes within the General and General Purpose School funds.

10. Minimum Fund Balance Policy

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of certain governmental funds, the following minimum fund balance policy exists:

General Fund – Beginning unassigned fund balance will be four months budgeted average expenditures for the year and will not at any point be less than 15 percent of projected annual expenditures.

General Debt Service Fund – Beginning cash or investments will be 40 percent of the current year debt service obligations or an amount equal to the debt service fund expenditure requirements during the first six months of the fiscal year, whichever is greater.

Employee Insurance - Health Fund – Minimum unrestricted net position will be equal to the collective balance of six month average prior year expenditures for medical and pharmacy claims, medical and pharmacy claims incurred and not reported, employee health clinic operating costs, plus the equivalent of one large stop loss claim.

E. Pension Plans

Primary Government

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 Washington County's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Washington County'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.

Discretely Presented Washington County School Department

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 the Teacher Retirement Plan and the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System, and additions to/deductions from fiduciary

net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Washington County. For this purpose, Washington County recognizes benefit payments when due and payable in accordance with benefit terms. Washington County's OPEB plan is not administered through a trust.

Discretely Presented Washington County School Department

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Washington County School Department. For this purpose, the school department recognizes benefit payments when due and payable in accordance with benefit terms. The school department's OPEB plan is not administered through a trust.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Position.

Discretely Presented Washington County School Department

Exhibit J-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Position.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

Primary Government

Exhibit C-4 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

Discretely Presented Washington County School Department

Exhibit J-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund (special revenue fund), which is not budgeted. All annual appropriations lapse at fiscal year end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the county commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, County Mayor, County Attorney, etc.). Management may make revisions within major categories, but only the county commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2020, Washington County and the Washington County School Department had the following significant encumbrances:

<u>Funds</u>	<u>Amount</u>
Primary Government:	
Major Funds:	
General	\$ 626,065
Highway/Public Works	352,966
General Capital Projects	2,056,147
Nonmajor Fund:	6,419
Solid/Waste Sanitation	
School Department:	
Nonmajor Fund:	
Central Cafeteria	12,881

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county commission in the Juvenile Services major appropriation category (the legal level of control) in the General Fund by \$5,499. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balance in the General Fund.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Washington County and the Washington County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Cash and investments reflected on the balance sheets or statements of net position represent nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of 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. The securities pledged to protect these accounts are pledged in the aggregate rather than against each 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.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool, the State Treasurer's Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer's Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Other than the school department's investment in the TCRS Stabilization Trust as discussed below, the county had no pooled or nonpooled investments as of June 30, 2020.

TCRS Stabilization Trust

Legal Provisions. The Washington County School Department is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Washington County School Department may not impose any restrictions on investments placed by the trust on their behalf.

Investment Balances. Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2020, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments where fair value is measured using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined to be calculated consistent with FASB principles for investment companies.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan’s custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

U.S. Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of

Member of the Appraisal Institute (“MAI”), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter’s NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

On June 30, 2020, the Washington County School Department had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 63,921
Developed Market International Equity	N/A	N/A	28,868
Emerging Market International Equity	N/A	N/A	8,248
U.S. Fixed Income	N/A	N/A	41,240
Real Estate	N/A	N/A	20,620
Short-term Securities	N/A	N/A	2,062
NAV - Private Equity and Strategic Lending	N/A	N/A	41,240
Total			<u>\$ 206,199</u>

		Fair Value Measurements Using				
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		
Investment by Fair Value Level	Fair Value 6-30-20					NAV
U.S. Equity	\$ 63,921	\$ 63,921	\$ 0	\$ 0		0
Developed Market						
International Equity	28,868	28,868	0	0		0
Emerging Market						
International Equity	8,248	8,248	0	0		0
U.S. Fixed Income	41,240	0	41,240	0		0
Real Estate	20,620	0	0	20,620		0
Short-term Securities	2,062	0	2,062	0		0
Private Equity and Strategic Lending	41,240	0	0	0		41,240
Total	\$ 206,199	\$ 101,037	\$ 43,302	\$ 20,620		41,240

Risks and Uncertainties. The trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Washington County School Department does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Washington County School Department does not have the ability to limit the credit ratings of individual investments made by the trust.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. Washington County School Department places no limit on the amount the county may invest in one issuer.

Custodial Credit Risk. Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the Washington County School Department to pay retirement benefits of the school department employees.

For further information concerning the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2020/ag19091.pdf>.

B. Capital Assets

Capital assets activity for the year ended June 30, 2020, was as follows:

Primary Government - Governmental Activities:

	Balance 7-1-19	Increases	Decreases	Balance 6-30-20
Capital Assets Not Depreciated:				
Land	\$ 7,750,381	\$ 500	\$ 0	\$ 7,750,881
Construction in Progress	30,755,413	5,873,681	(29,845,027) (1)	6,784,067
Total Capital Assets Not Depreciated	\$ 38,505,794	\$ 5,874,181	\$ (29,845,027)	\$ 14,534,948
Capital Assets Depreciated:				
Buildings and Improvements	\$ 48,185,903	\$ 27,973,148	\$ (27,340,805)	\$ 48,818,246 (2)
Infrastructure	52,669,675	3,359,126	0	56,028,801
Other Capital Assets	26,004,628	1,331,522	(794,050)	26,542,100 (3)
Total Capital Assets Depreciated	\$ 126,860,206	\$ 32,663,796	\$ (28,134,855)	\$ 131,389,147
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 18,227,659	\$ 1,304,064	\$ 0	\$ 19,531,723
Infrastructure	30,012,229	1,334,226	0	31,346,455
Other Capital Assets	18,918,853	1,367,409	(124,490)	20,161,772
Total Accumulated Depreciation	\$ 67,158,741	\$ 4,005,699	\$ (124,490)	\$ 71,039,950
Total Capital Assets Depreciated, Net	\$ 59,701,465	\$ 28,658,097	\$ (28,010,365)	\$ 60,349,197
Governmental Activities Capital Assets, Net	\$ 98,207,259	\$ 34,532,278	\$ (57,855,392)	\$ 74,884,145

(1) Decreases to construction in progress include \$212,230 for school building improvement project that was abandoned.

(2) Increases and decreases to building and improvements include \$27,340,805 for a school building and improvements contributed to the school department.

(3) Increases and decreases to other capital assets include \$464,560 for school buses and \$205,000 for a freezer contributed to the school department.

At June 30, 2020, construction in progress balances include \$1,819,636 for construction of buildings and improvements that will be donated to the school department.

During the 2019-20 year, the General Capital Projects Fund purchased \$637,725 of data processing equipment which did not meet capitalization thresholds and donated those items to the school department.

The primary government's General Fund has received a nonrefundable option payment of \$800,000 for property in the county industrial park. Under the terms of the option the payor has until January 31, 2023, to pay an additional \$400,000 to complete the purchase. The carrying value of the property under option is \$1,075,852.

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	\$ 304,364
Finance	11,149
Administration of Justice	3,263
Public Safety	1,572,531
Public Health and Welfare	215,449
Social, Cultural, and Recreational Services	133,421
Agriculture and Natural Resources	2,995
Highways/Public Works	<u>1,762,527</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 4,005,699</u></u>

**Discretely Presented Washington County School Department -
Governmental Activities:**

	Balance 7-1-19	Increases	Decreases	Balance 6-30-20
Capital Assets Not Depreciated:				
Land	\$ 2,548,284	\$ 0	\$ 0	\$ 2,548,284
Total Capital Assets Not Depreciated	\$ 2,548,284	\$ 0	\$ 0	\$ 2,548,284
Capital Assets Depreciated:				
Buildings and Improvements	\$ 126,015,339	\$ 27,340,805 (1)	\$ (3,131,754)	\$ 150,224,390
Other Capital Assets	13,910,772	1,018,771 (2)	(398,561)	14,530,982
Total Capital Assets Depreciated	\$ 139,926,111	\$ 28,359,576	\$ (3,530,315) (4)	\$ 164,755,372
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 60,624,134	\$ 6,436,476	\$ (3,055,075)	\$ 64,005,535
Other Capital Assets	9,058,070	1,084,930	(398,561)	9,744,439
Total Accumulated Depreciation	\$ 69,682,204	\$ 7,521,406 (3)	\$ (3,453,636) (4)	\$ 73,749,974
Total Capital Assets Depreciated, Net	\$ 70,243,907	\$ 20,838,170	\$ (76,679)	\$ 91,005,398
Governmental Activities Capital Assets, Net	\$ 72,792,191	\$ 20,838,170	\$ (76,679)	\$ 93,553,682

(1) Increases totaling \$27,340,805 are for a school building and improvements contributed from the primary government.

(2) Increases to other capital assets include \$464,560 for school buses and \$205,000 for a freezer contributed from the primary government.

(3) Increases to depreciation includes adjustments of \$1,928,002 to correct depreciation on property still in service.

(4) Assets and related depreciation totaling \$3,408,970 were removed during the current year as the property, which was fully depreciated, was determined to no longer be in service.

Depreciation expense was charged to functions of the discretely presented Washington County School Department as follows:

Governmental Activities:

Instruction	\$ 6,436,476
Support Services	1,071,226
Operation of Non-instructional Services	<u>13,704</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 7,521,406</u></u>

C. Construction Commitments

At June 30, 2020, the Highway/Public Works Fund had uncompleted construction contracts of approximately \$135,251 for road, bridge, and building construction. The General Capital Projects Fund had uncompleted construction contracts of approximately \$314,149 for courthouse renovations, \$348,270 for health department renovations, \$16,510 for waterline development, and \$1,377,218 for school construction. Funding for the future expenditures of the Highway/Public Works Fund and the General Capital Projects Fund is being provided by available fund balance and from future local taxes.

In order to enhance public use amenities within Washington County, the county has entered into an interlocal agreement with the Town of Jonesborough, Tennessee for the construction and operation of certain public facilities, namely park and athletic facilities and a K-8 school. The school facility is intended to replace the current Jonesborough Elementary (constructed in 1971) and Jonesborough Middle (constructed in 1950) schools. Under the interlocal agreement, the Town must be able to acquire specific land and design and construct a K-8 school acceptable to the Washington County Board of Education along with a park and athletic facility for an aggregate maximum cost of \$32,750,000. Upon the fulfillment of the Town's obligation, the County will lease the K-8 facility for a period of up to 38 years for the benefit of the Washington County Board of Education. The annual lease payments will be an amount equal to the Town's debt service, including interest, on a maximum borrowed amount of \$32,750,000 over a term not to exceed 38 years. At the end of the term, the County has the option of receiving title to the building. The Washington County Board of Education will be responsible for funding the K-8 facility operating costs and the county will be responsible for funding the athletic and park facility operating costs. The Town has also agreed to manage and maintain certain other park and athletic facilities owned by the county. The county's annual payment for the operation and maintenance of all of the county's park and athletic facilities is fixed at \$500,400/year for a minimum period of 10 years and could extend to 38 years. County lease payments will not begin until K-8 occupancy, which is expected to be July of 2023. The county commission has authorized appropriations from the General Capital Projects Fund of up to \$1,059,500

towards the facility design costs, including architect, engineering, planning, legal and other professional fees. As of June 30, 2020, the county has spent \$533,053 of this appropriation which includes reimbursements to the Town totaling \$426,343. The remaining balance totaling \$526,447 has been recognized as an encumbrance in the General Capital Projects Fund.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2020, was as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 360,654
Highway/Public Works	"	285
"	General	21,592
Discretely Presented School		
Department:		
General Purpose School	Nonmajor governmental	15,633

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2020, consisted of the following amounts:

Primary Government

<u>Transfers Out</u>	<u>Transfers In</u>
	General
	Debt
	Service
	Fund
General Fund	\$ 49,000
Nonmajor governmental funds	<u>32,000</u>
Total	<u><u>\$ 81,000</u></u>

Transfers to the General Debt Service Fund represent contributions from various funds toward debt service principal and interest requirements.

Discretely Presented Washington County School Department

<u>Transfer Out</u>	<u>Transfer In</u> General Purpose School Fund
Nonmajor governmental funds	\$ 54,403
Total	<u>\$ 54,403</u>

Transfers to the General Purpose School Fund represent indirect costs reimbursement from nonmajor governmental funds

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Operating Leases

The discretely presented Washington County School Department rents four vehicles. The rent expenditures for the year ended June 30, 2020, were \$10,310 for the governmental funds. The lease agreements allow for termination at any point in time with early termination charges made. The future minimum lease payments are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2021	\$ 8,186
2022	8,186
2023	<u>1,014</u>
Total	<u>\$ 17,386</u>

Lease agreements for two of the vehicles expired during the year and the school department exercised an option to purchase the vehicles for \$13,014 each, \$26,028 in total.

F. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Nonexchange Financial Guarantee

General Obligation Bonds - Washington County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 21 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2020, will be retired from the General Debt Service Fund and Rural Debt Service Fund.

Direct Borrowing and Direct Placements - Washington County issues other loans to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes, and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes outstanding were issued for an original term of 12 years. There were no other loans outstanding at June 30, 2020. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes included in long-term debt as of June 30, 2020, will be retired from the General Debt Service Fund.

Nonexchange Financial Guarantee – Washington County has recorded a liability for a proportionate share of outstanding Aerospace Park Bonds issued by the Tri-Cities Airport Authority. The authority is a joint venture discussed in Note V.C. It is considered more likely than not that net revenues will not be generated by the aerospace park project in the foreseeable future. Consequently, it is expected that members of the joint venture will be required to pay this debt of the Airport Authority based on guaranty agreements entered into by the members. The total amount of bonds issued was \$8,500,000 and Washington County's proportionate share of the guarantee is 22.5 percent, or \$1,912,500 of the original principal, plus interest. The bonds mature serially each May 1, ending in 2038. Interest rates vary from 3 percent to 4.5 percent with payments due semi-annually.

General obligation bonds, capital outlay notes, and nonexchange financial guarantee outstanding as of June 30, 2020, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-20
General Obligation Bonds	2 to 5	%	6-1-37	\$ 35,965,000	\$ 31,775,000
General Obligation Bonds - Refunding	1.7 to 4		6-1-37	130,275,000	116,675,000
Direct Borrowing and Direct Placement:					
Capital Outlay Notes	2 to 3		7-15-25	5,520,000	2,110,000
Nonexchange Financial Guarantee	3 to 4.5		5-1-38	1,912,500	839,628

The annual requirements to amortize all general obligation bonds and notes, outstanding as of June 30, 2020, including interest payments are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2021	\$ 7,265,000	\$ 5,415,285	\$ 12,680,285
2022	7,490,000	5,158,161	12,648,161
2023	7,740,000	4,854,687	12,594,687
2024	7,375,000	4,539,533	11,914,533
2025	7,670,000	4,237,543	11,907,543
2026-2030	40,510,000	16,358,326	56,868,326
2031-2035	48,505,000	8,006,794	56,511,794
2036-2037	21,895,000	1,020,594	22,915,594
Total	\$ 148,450,000	\$ 49,590,923	\$ 198,040,923

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2021	\$ 460,000	\$ 52,475	\$ 512,475
2022	475,000	39,638	514,638
2023	310,000	29,825	339,825
2024	315,000	21,225	336,225
2025	270,000	12,450	282,450
2026	280,000	4,200	284,200
Total	\$ 2,110,000	\$ 159,813	\$ 2,269,813

Washington County has decided to accelerate payments on its obligation under the nonexchange financial guarantee for the Tri-Cities Airport Authority. Accordingly, the Authority has established an irrevocable escrow account with the bond paying agent. Payments by the county are deposited to the account and used to pay Washington County's portion of the bond principal and interest as it becomes due. During the fiscal year ended June 30, 2020, Washington County deposited funds totaling \$559,493 into the escrow account. The balance in the escrow account, including investment earnings, has been reduced from the outstanding bond balance in

determining the county's liability for nonexchange financial guarantees at June 30, 2020.

The nonexchange financial guarantee will be retired from the General Fund. The amount of the liability reported at June 30, 2020, is management's best estimate of the discounted present value of the future outflows expected to be incurred as a result of the guarantee. Balances in the escrow account accumulate investment earnings at rates which are not expected to vary materially from the interest rates on the bonds. The following tables reflect the annual requirements on the outstanding bonds and reconciles those amounts with the liability reflected for nonexchange financial guarantees.

Principal and Interest Requirements on Outstanding Aerospace Park Bonds:

Year Ending June 30	Principal	Interest	Total
2021	\$ 70,000	\$ 64,600	\$ 134,600
2022	75,000	61,450	136,450
2023	75,000	58,075	133,075
2024	80,000	54,700	134,700
2025	85,000	51,100	136,100
2026-2030	470,000	207,874	677,874
2031-2035	555,000	125,957	680,957
2036-2038	375,000	27,400	402,400
Total	\$ 1,785,000	\$ 651,156	\$ 2,436,156

Calculation of Nonexchange Financial Guarantee Liability:

Principal Balance of Outstanding Aerospace Park Bonds, 6-30-20	\$ 1,785,000
Add: Interest Accrued on Bonds	10,767
Less: Funds accumulated in Airport Authority's Escrow Account	(956,139)
Nonexchange Financial Guarantee Balance, 6-30-20	<u>\$ 839,628</u>

There is \$7,243,289 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,196, for residents living inside the Johnson City school district and \$1,219 for residents living outside the Johnson City school district, based on the 2010 federal census. Total debt per capita, including, bonds, notes, nonexchange financial guarantee, and unamortized premium on debt, totaled \$1,324, for residents living inside the Johnson City school district and \$1,347 for residents living outside the Johnson City school district based on the 2010 federal census.

During the year, the school department contributed \$260,000 to the county Rural Debt Service Fund to be applied toward the retirement of school related debt. As described in Note IV.H., the school department has pledged a portion of its basic education capital outlay funds revenues toward the retirement of the rural school bonds issued in 2013. At June 30, 2020, the amount outstanding on these bonds totaled \$1,415,000.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2020, was as follows:

Governmental Activities:	Bonds	Notes - Direct Placement	Nonexchange Financial Guarantee
Balance, July 1, 2019	\$ 155,750,000	\$ 2,560,000	\$ 1,408,878
Additions	0	0	10,767
Reductions	(7,300,000)	(450,000)	(580,017)
Balance, June 30, 2020	<u>\$ 148,450,000</u>	<u>\$ 2,110,000</u>	<u>\$ 839,628</u>
Balance Due Within One Year	<u>\$ 7,265,000</u>	<u>\$ 460,000</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2020	\$ 151,399,628
Less: Balance Due Within One Year - Debt	(7,725,000)
Add: Unamortized Premium on Debt	<u>12,848,398</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 156,523,026</u>

Since Washington County has made advance payments for the nonexchange financial guarantee, there is no amount due on that agreement within one year.

G. Long-term Obligations

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2020, was as follows:

Governmental Activities:

	Compensated Absences	Other Post- Employment Benefits
Balance, July 1, 2019	\$ 2,066,641	\$ 4,004,749
Additions	1,982,462	1,003,728
Reductions	(1,794,270)	(105,095)
Balance, June 30, 2020	<u>\$ 2,254,833</u>	<u>\$ 4,903,382</u>
Balance Due Within One Year	<u>\$ 721,547</u>	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2020	\$ 7,158,215
Less: Balance Due Within One Year - Other	<u>(721,547)</u>
Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 6,436,668</u>

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Solid Waste/Sanitation and Highway/Public Works funds.

Discretely Presented Washington County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Washington County School Department for the year ended June 30, 2020, was as follows:

Governmental Activities:	Compensated Absences	Other Postemployment Benefits	Retirement Incentive
Balance, July 1, 2019	\$ 188,347	\$ 7,587,981	\$ 11,303
Additions	275,621	1,486,957	62,168
Reductions	(224,535)	(1,061,106)	(43,598)
Balance, June 30, 2020	<u>\$ 239,433</u>	<u>\$ 8,013,832</u>	<u>\$ 29,873</u>
Balance Due Within One Year	<u>\$ 239,433</u>	<u>\$ 0</u>	<u>\$ 29,873</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2020	\$ 8,283,138
Less: Balance Due Within One Year - Other	<u>(269,306)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u><u>\$ 8,013,832</u></u>

Compensated absences, other postemployment benefits, and retirement incentives will be paid from the employing funds, primarily the General Purpose School Fund.

H. Pledges of Future Revenues – Discretely Presented Washington County School Department

The Washington County School Department has pledged \$260,000 annually of its restricted basic education plan funds received from the state toward the retirement of rural school bonds issued by Washington County in 2013. Total principal and interest remaining on the debt is \$1,543,150 with annual requirements ranging from \$258,000 in the next fiscal year to \$258,825 in the final year of 2026.

I. On-Behalf Payments – Discretely Presented Washington County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Washington County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2020, were \$166,456. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

The county is exposed to various risks related to general liability, property, and casualty losses. The county decided it was more economically feasible to join a public entity risk pool instead of purchasing commercial insurance for general liability, property, and casualty coverage. The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGPCF for its general liability, property, and casualty insurance coverage. The creation of the LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding \$100,000 for each insured event.

Washington County decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for workers' compensation coverage. The county joined the Local Government Workers' Compensation Fund (LGWCF). The county pays an annual premium to the LGWCF for its workers' compensation coverage. The creation of the LGWCF provides for it to be self-sustaining through member premiums.

Washington County has chosen to establish the Employee Insurance – Health Fund to account for its self-insured employee health program. The Employee Insurance - Health Fund is accounted for as an Internal Service Fund where assets are set aside for claim settlements. The county has obtained excess risk insurance coverage with an aggregate individual stop loss limit of \$200,000 per person for covered claims and an annual aggregate maximum liability amount of \$1,000,000. All full-time employees of the primary government are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees.

Liabilities of the self-insurance fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. This fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability of unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Employee Insurance - Health Fund

		Beginning of Fiscal Year Liability		Current-year Claims and Estimates		Payments		Balance at Fiscal Year-end
2018-2019	\$	600,651	\$	4,292,430	\$	(4,416,656)	\$	476,425
2019-2020		476,425		3,933,977		(4,013,678)		396,724

Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$442,116. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Discretely Presented Washington County School Department

The school department participates in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The school department pays annual premiums to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of TN-RMT provides for it to be self-sustaining through member premiums.

The school department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *TCA*, all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

Claims and judgements payable totaling \$79,128 in the General Purpose School Fund relate to a lawsuit settlement between the Washington County Board of Education and various members of the Washington County Education Association regarding misapplication of the pay scale and includes principal amounts due for salary plus interest.

B. Contingent Liabilities

On February 20, 2014, Sullivan County issued \$2,975,000 of Airport Revenue and Tax Refunding Bonds for the Tri-Cities Airport (a joint venture described in Note V.C.). Washington County is contingently liable for 20 percent of the principal and interest on these bonds in the event revenues of the Airport Authority are not sufficient to cover the payments. The other governments participating in the joint venture are contingently liable for the remaining 80 percent of the principal and interest requirements. Final maturity for the

bonds is May 1, 2023. The outstanding balance of the bonds was \$1,080,000 at June 30, 2020.

On March 29, 2018, Tri-Cities Regional Airport issued Aerospace Park bonds in the amount of \$8,500,000. Washington County is liable for 22.5 percent of the principal and interest on these bonds in the event revenues of the Airport Authority are not sufficient to cover the payments. Washington County has recorded a liability for its share of these Aerospace Park bonds as discussed in Note IV.F.

The county is involved in several pending lawsuits. Based on letters from attorneys, management estimates that the potential claims not covered by insurance resulting from such litigation would not materially affect the financial statements.

C. Joint Ventures

The First Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the First Judicial District; Carter, Unicoi, and Washington counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Washington County made no contributions to the DTF for the year ended June 30, 2020.

The Tri-Cities Regional Airport is a joint venture in which Washington County participates, along with Sullivan County and the cities of Kingsport; Johnson City; Bristol, Tennessee; and Bristol, Virginia. The airport is governed by a 12-member board (the Tri-Cities Regional Airport Authority) comprising three members appointed by Washington County and nine members appointed by the other participating governments. Funding for the Airport Authority is provided primarily by revenues generated from airport services and by capital grants from the federal and state governments. Washington County is contingently liable for certain debt issued by the Airport Authority and by Sullivan County for the benefit of the Airport Authority as discussed in Note V.B., Contingent Liabilities.

The Upper East Tennessee Juvenile Detention Center was formed through a cooperative agreement between Washington County and the counties of Carter, Greene, Hawkins, Johnson, Sullivan, and Unicoi for the operation of a program to divert youth from commitment to the Department of Correction facilities. This program is governed by a board of directors designated by the counties. The board of directors has contracted with ElyJenn Health Services,

LLC, to undertake the management of this program. Operation costs to the counties are allocated according to percentages based on population. Washington County's participation cost percentage is 23.4 percent. The counties also pay a daily fee for individuals from their counties using the facility.

Johnson City and Washington County, Tennessee, jointly own an animal shelter operated by the Washington County-Johnson City Animal Control Center. The Animal Control Center is governed by a four-member board comprising two members appointed by Washington County and two members appointed by Johnson City. The county is responsible for funding 50 percent of any deficits from operations. Washington County contributed \$200,000 to the operations during the fiscal year ended June 30, 2020.

The Washington County-Johnson City Emergency Medical Services, Inc. - Ambulance Division receives revenue from Washington County and Johnson City, as well as patient billings. The Board of Directors comprise nine members including: the City Manager of the City of Johnson City, the County Mayor of Washington County; the Mayor of the Town of Jonesborough; the Administrator/CEO of Mountain States Health Alliance; one member selected by the Johnson City Commission and ratified by the Washington County Emergency Rescue Services; the chairman of the City County Liaison Committee; the EMS Medical Director; one resident of Johnson City selected by the Johnson City Commission; and one resident of Washington County selected by the county commission. The county contributed \$1,777,400 to the operations during the fiscal year ended June 30, 2020.

The Washington County Economic Development Council receives revenue from Washington County, Johnson City, Jonesborough, as well as investors. The Development Council is governed by a nine member committee comprised of three members appointed by Washington County and six members appointed by participating entities. Washington County is responsible for at least 30 percent of the operations of the Washington County Economic Development Council. The county contributed \$163,750 to the operations during the fiscal year ended June 30, 2020.

Washington County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the First Judicial District Drug Task Force, Tri-Cities Regional Airport, Upper East Tennessee Juvenile Detention Center, Washington County-Johnson City Animal Control Center, Washington County-Johnson City Emergency Medical Services, Inc., and Washington County Economic Development Council can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Office of District Attorney General
First Judicial District Drug Task Force
P.O. Box 38
Jonesborough, TN 37659

Tri-Cities Regional Airport
2525 Highway 75, Suite 301
Blountville, TN 37617

Upper East Tennessee
Juvenile Detention Center
307 Wesley Street
Johnson City, TN 37601

Washington County – Johnson City
Animal Control Center
3411 North Roan Street
Johnson City, TN 37601

Washington County – Johnson City
Emergency Medical Services, Inc.
296 Wesley Street
Johnson City, TN 37601

Washington County Economic Development Council
300 East Main Street #406
Johnson City, TN 37601

D. Jointly Governed Organization

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *Tennessee Code Annotated, (TCA)*, and includes the counties of Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center, and to further the economy and growth of the region served by the authority by developing, marketing, and promoting facilities for warehousing, distribution, light manufacturing, and agribusiness purposes. The authority is governed by a Board of Directors consisting of the county mayors of each county or the county mayor's designee and one nonvoting member representing the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee, consisting of the chairman, vice-chairman, secretary, and treasurer of the Board of Directors, along with the center manager as an ex-officio member, is in charge of the daily operation of the center.

The East Tennessee Railway Authority was established through Title 7 of *Tennessee Code Annotated (TCA)* and includes Washington County and the City of Johnson City. The purpose of the authority is to facilitate upgrades to railway lines in the county and city. The authority is governed by a Board of Directors pursuant to Section 7-56-203, *TCA* and includes the mayor of Washington County and Johnson City as well as an additional member appointed from each governing body of the members. Washington County is accounting for the operations of the authority through the Other Agency Fund.

Washington County is a participant in the joint governance of the Alliance for Business and Training (AB&T), which administers funds received under the Workforce Innovation and Opportunity Act for the Northeast Tennessee Local Workforce Development Area. An interlocal consortium agreement between Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi, and Washington counties established the Northeast Tennessee Workforce Development Board and the governing structure of AB&T. The county mayors represent each county in the consortium. The Sullivan County Mayor serves as the chief local elected county official of the consortium by the majority approval of the local elected county officials in the consortium agreement and approves appointments of board members of the workforce development board following a nomination process specified in the agreement. The board has no financial activity but provides oversight for workforce development programs of the Development Area. Those programs are funded by grants passed through the state Department of Labor to AB&T.

Mayors of the participating counties, along with four members jointly appointed by the mayors serve as the governing board of AB&T. The consortium agreement calls for any liability for disallowed costs of the grant programs to be shared by member counties of the consortium based on each county's percent of the population of the local workforce development area. However, that contingent liability is to be mitigated by \$3 million of insurance coverage provided by AB&T to indemnify the counties pursuant to the consortium agreement.

Complete financial information for the Alliance for Business and Training can be obtained from the following address.

Alliance for Business and Training
386 Hwy 91
PO Box 249
Elizabethton, TN 37643

E. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Washington County and non-certified employees of the discretely presented Washington County School Department are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 67.17 percent, the non-certified employees of the discretely presented school department comprise 32.83 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the 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 www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish 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 five 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 to vested members at age 55. 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 ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second 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 three 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, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	701
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	872
Active Employees	903
Total	<u><u>2,476</u></u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are noncontributory. Washington County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2020, the employer contribution for Washington County was \$2,536,146 based on a rate of 9.61 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Washington County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (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 (Asset)

Washington County's net pension liability (asset) was measured as of June 30, 2019, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

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

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic 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 investments 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	5.69 %	31 %
Developed Market		
International Equity	5.29	14
Emerging Market		
International Equity	6.36	4
Private Equity and		
Strategic Lending	5.79	20
U.S. Fixed Income	2.01	20
Real Estate	4.32	10
Short-term Securities	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Washington County 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 (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2018	\$ 107,234,954	\$ 109,152,137	\$ (1,917,183)
Changes for the Year:			
Service Cost	\$ 2,222,818	\$ 0	\$ 2,222,818
Interest	7,773,754	0	7,773,754
Differences Between Expected and Actual Experience	1,000,578	0	1,000,578
Contributions-Employer	0	2,676,427	(2,676,427)
Contributions-Employees	0	240	(240)
Net Investment Income	0	8,057,771	(8,057,771)
Benefit Payments, Including Refunds of Employee Contributions	(4,467,162)	(4,467,162)	0
Administrative Expense	0	(80,614)	80,614
Net Changes	\$ 6,529,988	\$ 6,186,662	\$ 343,326
Balance, June 30, 2019	\$ 113,764,942	\$ 115,338,799	\$ (1,573,857)

Allocation of Agent Plan Changes in the Net Pension Liability (Asset)

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	67.17%	\$ 76,415,912	\$ 77,473,071	\$ (1,057,160)
School Department	32.83%	37,349,030	37,865,728	(516,697)
Total		\$ 113,764,942	\$ 115,338,799	\$ (1,573,857)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Washington County calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point

lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
Primary Government	\$ 8,789,249	\$ (1,057,160)	\$ (9,277,230)
School Department	4,295,832	(516,697)	(4,534,338)
Total Net Pension Liability (Asset)	<u>\$ 13,085,081</u>	<u>\$ (1,573,857)</u>	<u>\$ (13,811,568)</u>

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions

Pension Expense or (Negative Pension Expense). For the year ended June 30, 2020, Washington County recognized pension expense (negative pension expense) of \$3,343,327.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2020, Washington County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources:

	Primary Government	School Department	Total
Difference Between Expected and Actual Experience	\$ 999,647	\$ 488,587	\$ 1,488,234
Changes in Assumptions	635,068	310,396	945,464
Contributions Subsequent to the Measurement Date of June 30, 2019	1,764,297	771,849	2,536,146
Total	<u>\$ 3,399,012</u>	<u>\$ 1,570,832</u>	<u>\$ 4,969,844</u>

The amount shown for “Contributions Subsequent to the Measurement Date” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Deferred Inflows of Resources:

	Primary Government	School Department	Total
Difference Between Expected and Actual Experience	\$ 781,882	\$ 382,152	\$ 1,164,034
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	906,037	442,835	1,348,872
Total	\$ 1,687,919	\$ 824,987	\$ 2,512,906

Amounts reported as deferred outflows of resources, with the exception of contributions subsequent to the measurement date, and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Primary Government	School Department	Total
2021	\$ 333,122	\$ 162,816	\$ 495,938
2022	(273,031)	(133,446)	(406,477)
2023	(219,220)	(107,146)	(326,366)
2024	105,928	51,774	157,702
2025	0	0	0
Thereafter	0	0	0

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

Payable to the Pension Plan

At June 30, 2020, Washington County reported a payable of \$154,151 for the outstanding amount of contributions due to the pension plan at year end.

Discretely Presented Washington County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Washington County and non-certified employees of the discretely presented Washington County School Department are

provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 67.17 percent and the non-certified employees of the discretely presented school department comprise 32.83 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Washington County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment

(COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second 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 three 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. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2020, to the Teacher Retirement Plan were \$114,334, which is 2.03 percent of covered payroll. In addition, employer contributions of \$110,954, which is 1.97 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2020, the school department reported a liability (asset) of (\$240,820) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion

of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2019, the school department's proportion was .426618 percent. The proportion as of June 30, 2018, was .405231 percent.

Pension Expense. For the year ended June 30, 2020, the school department recognized pension expense of \$75,853.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2020, the school department 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
Difference Between Expected and Actual Experience	\$ 9,985	\$ 42,040
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	10,181
Changes in Assumptions	8,367	0
Changes in Proportion of Net Pension Liability (Asset)	11,250	9,162
LEA's Contributions Subsequent to the Measurement Date of June 30, 2019	114,334	N/A
Total	<u>\$ 143,936</u>	<u>\$ 61,383</u>

The school department's employer contributions of \$114,334 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2021	\$ (4,829)
2022	(6,387)
2023	(3,531)
2024	(2,075)
2025	(1,660)
Thereafter	(13,297)

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

Actuarial Assumptions. The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic 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 investments 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and

the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	5.69 %	31 %
International Equity Emerging Market	5.29	14
International Equity Private Equity and Strategic Lending	6.36	4
U.S. Fixed Income	5.79	20
Real Estate	2.01	20
Short-term Securities	4.32	10
	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one

percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability (Asset) \$	76,301 \$	(240,820) \$	(475,231)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2020, the Washington County School Department reported a payable of \$26,541 for the outstanding amount of contributions due to the pension plan at year end.

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Washington County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five 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. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second 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 three 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 and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Legacy Pension Plan, benefit terms and conditions, including COLAs can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Washington County School Department for the year ended June 30, 2020, to the Teacher Legacy Pension Plan were \$2,728,860, which is 10.63 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2020, the school department reported a liability (asset) of (\$8,105,677) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was

measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2019, the school department's proportion was .788352 percent. The proportion measured at June 30, 2018, was .785750 percent.

Pension Expense. For the year ended June 30, 2020, the school department recognized pension expense of \$1,092,154.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2020, the school department 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
Difference Between Expected and Actual Experience	\$ 394,645	\$ 4,951,108
Changes in Assumptions	1,092,282	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,315,948
Changes in Proportion of Net Pension Liability (Asset)	89,850	36,964
LEA's Contributions Subsequent to the Measurement Date of June 30, 2019	2,728,860	N/A
Total	<u>\$ 4,305,637</u>	<u>\$ 7,304,020</u>

The school department's employer contributions of \$2,728,860 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2021	\$ (1,643,463)
2022	(2,283,556)
2023	(1,030,952)
2024	(769,272)
2025	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to reflect more closely actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic 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 investments 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of

2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	5.69 %	31 %
International Equity Emerging Market	5.29	14
International Equity Private Equity and Strategic Lending	6.36	4
U.S. Fixed Income	5.79	20
Real Estate	2.01	20
Short-term Securities	4.32	10
	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability

(asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability (Asset) \$	16,573,767 \$	(8,105,677) \$	(27,737,489)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2020, the Washington County School Department reported a payable of \$637,061 for the outstanding amount of contributions due to the pension plan at year end.

2. Deferred Compensation

Washington County offers its employees an optional deferred compensation plan pursuant to IRC Section 457. It is administered by the Treasurer of the State of Tennessee. The discretely presented Washington County School Department offers its employees an optional deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding these programs are the responsibility of plan participants. The Section 457 and Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 457 and 403(b) establish participation, contribution, and withdrawal provisions for the plans.

Teachers hired after July 1, 2014, by the discretely presented Washington County School Department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute a minimum of two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed \$294,147 and teachers contributed \$213,947 to this deferred compensation pension plan.

F. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description. Washington County participates in a self-insured postemployment benefits plan administered by Blue Cross Blue Shield for its retirees and their covered dependents. Employees are eligible for OPEB benefits if they retire at any age with at least 30 years of service or if they are over the age 60 and have at least 10 years of service. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by the county commission. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Benefits Provided. The plan provides healthcare, dental, vision, and life insurance benefits for retirees until they are Medicare eligible. Spouse benefits are provided while the retiree is eligible for coverage. Surviving spouse benefits are not provided. The benefit terms provide for the county to pay 50 percent of medical premiums and to provide \$5,000 of life insurance coverage. Benefits are established and amended by an insurance committee and approved by the county commission.

Employees Covered by Benefit Terms

As of July 1, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	8
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	477
Total	<u><u>485</u></u>

Total OPEB Liability

The county's total OPEB liability of \$4,903,382 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2018, and updated to the measurement date.

Actuarial Assumptions and other inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Payroll Growth Rate	2.5%
Salary Increases	4.00%
Discount Rate	2.21%
Healthcare Cost Trend Rates	7% in 2020 with an ultimate rate of 5% in 2024
Retirees share of Benefit-related Cost	50% of medical premium and 100% of dental and vision premium

The discount rate was based on the Bond Buyer's 20 bond index.

The mortality rates are from the RP-2000 Combined Fully Generational Mortality Table with projection scale BB.

The actuarial assumptions were based on plan data and costs presented by the county with concurrence by the actuary.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance July 1, 2019	<u>\$ 4,004,749</u>
Changes for the Year:	
Service Cost	\$ 305,588
Interest	149,039
Changes in Assumption and Other Inputs	549,101
Benefit Payments	<u>(105,095)</u>
Net Changes	<u>\$ 898,633</u>
Balance June 30, 2020	<u><u>\$ 4,903,382</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.5 percent in 2019 to 2.21 percent, and a change in the healthcare cost trend rate from 8 percent to 7.5 percent in 2020.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2020, the county recognized OPEB expense of \$376,549. At June 30, 2020, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 959,687
Changes of Assumptions/Inputs	568,966	75,476
Total	<u>\$ 568,966</u>	<u>\$ 1,035,163</u>

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Amount
2021	\$ (78,078)
2022	(78,078)
2023	(78,078)
2024	(78,078)
2025	(67,723)
Thereafter	(86,162)

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the county calculated using the current discount rate, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 1.21%	Current Discount Rate 2.21%	1% Increase 3.21%
Total OPEB Liability	\$ 5,387,544	\$ 4,903,382	\$ 4,470,971

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the county calculated using the current healthcare cost trend rate, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.5% decreasing to 4%)	Current Trend Rate (7.5% decreasing to 5%)	1% Increase (8.5% decreasing to 6%)
Total OPEB Liability	\$ 4,356,801	\$ 4,903,382	\$ 5,561,325

Discretely Presented Washington County School Department

The discretely presented Washington County School Department provides OPEB benefits to its retirees under the state administered public entity risk pool. For reporting purposes the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Plan description. Employees of the Washington County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

The school department's total OPEB liability was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.20%
Salary Increases	Salary increases used in the July 1, 2018 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.51%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting 6.03% for pre-65 retirees in the 2019 calendar year, and gradually decreasing over a 10 year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 3.51 percent, based on an average rating of AA/Aa as shown in the Bond Buyer 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2018, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2019, valuations were the same as those employed in the July 1, 2018, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2 percent load for males and a -3 percent load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load.

Changes in Assumptions. The discount rate changed from 3.62 percent as of the beginning of the measurement period to 3.51 percent as of the measurement date of June 30, 2019. This change in assumption increased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2020 plan year was revised from 6.75 percent to 6.03 percent.

Benefits provided. The Washington County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA 8-27-301* establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. Washington County School Department provides a direct subsidy ranging from \$161 to \$336 per month for certified retirees depending on coverage selected. The school department does not provide a direct subsidy for noncertified retirees. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	39
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	1
Active Employees	700
Total	<u>740</u>

A state insurance committee, created in accordance with *TCA 8-27-301*, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid \$322,841 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Washington County School Department 70.8596%	State of TN 29.1404%	Total OPEB Liability
Balance July 1, 2018	\$ 7,587,981	\$ 3,038,892	\$ 10,626,873
Changes for the Year:			
Service Cost	\$ 447,647	\$ 184,091	\$ 631,738
Interest	281,738	115,862	397,600
Changes in Benefit Terms	176,406	72,545	248,951
Difference between Expected and Actuarial Experience	581,159	238,996	820,155
Changes in Proportion	(57,820)	57,820	0
Changes in Assumption and Other Inputs	(609,806)	(250,778)	(860,584)
Benefit Payments	(393,472)	(161,812)	(555,284)
Net Changes	\$ 425,851	\$ 256,725	\$ 682,576
Balance June 30, 2019	\$ 8,013,832	\$ 3,295,617	\$ 11,309,449

The Washington County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Washington County School Department's proportionate share of the collective total OPEB Liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized \$336,455 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Washington County School Department's proportionate share of the collective OPEB Liability was 70.8596 percent and the State of Tennessee's share was 29.1404 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2020, the school department recognized OPEB expense of \$1,286,883, including the state's share of the expense. At June 30, 2020, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 682,591	\$ 0
Changes of Assumptions/Inputs	197,407	784,176
Changes in Proportion	375,746	54,739
Benefits Paid After the Measurement Date of June 30, 2019	322,841	0
Total	<u>\$ 1,578,585</u>	<u>\$ 838,915</u>

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	School Department
2021	\$ 44,636
2022	44,636
2023	44,636
2024	44,636
2025	44,636
Thereafter	193,649

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

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

<u>Discount Rate</u>	1%	Current Discount Rate	1%
	Decrease		Increase
	2.51%	3.51%	4.51%

Proportionate Share of the Collective Total OPEB Liability	\$ 8,642,819	\$ 8,013,832	\$ 7,418,875

Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>	1%	Curent Rate	1%
	Decrease		Increase
	5.03 to 3.5%	6.03 to 4.5%	7.03 to 5.5%

Proportionate Share of the Collective Total OPEB Liability	\$ 7,100,932	\$ 8,013,832	\$ 9,098,491

G. Termination Benefits

The discretely presented Washington County School Department offers a retirement incentive payment. To be eligible, certified employees must retire with 25 years of experience and at least ten years of experience with Washington County School Department. Under the terms of the plan, employees will receive a one-time payment of \$7,000 for an employee that retires with 25 years of experience. The amount decreases in decrements to \$1,000 for any employee who retires with 33 years or more of experience. As of June 30, 2020, five employees had given notice of their intent to retire during the 2020-21 year. The estimated cost of the payments due to those individuals reported in the government-wide Statement of Net Position is \$29,873. The entire amount is expected to be paid within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$43,598 in the General Purpose School Fund.

H. Office of Central Accounting, Budgeting, and Purchasing

Washington County operates under the provisions of Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and

purchasing covering all funds administered by the county mayor and superintendent of highways. These funds are maintained in the Office of the Director of Accounts and Budgets.

I. Purchasing Laws

Offices of County Mayor and Superintendent of Highways

Purchasing procedures for the Offices of County Mayor and Superintendent of Highways are governed by the County Purchasing Law of 1957, Section 5-14-101, et seq., *Tennessee Code Annotated (TCA)*. Purchasing procedures for the Office of Superintendent of Highways are also governed by provisions of the Uniform Road Law, Section 54-7-113, *TCA*. These statutes provide for a purchasing agent and require competitive bids on all purchases exceeding \$10,000.

Office of Director of Schools

Purchasing procedures for the discretely presented Washington County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, *TCA*, which provides for the county Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$10,000.

J. Subsequent Event

On July 10, 2020, Washington County issued a \$644,866 capital lease through the General Capital Projects Fund for telephone and network equipment upgrades.

VI. OTHER NOTES – DISCRETELY PRESENTED WASHINGTON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

A. General Information and Significant Accounting Policies

Washington County Emergency Communications District is an emergency communications district under *Tennessee Code Annotated (TCA)* Section 7-86. The District has established the number 911 as a primary emergency telephone number to provide emergency service quickly and efficiently.

The financial statements of the district have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The financial statements are reported using the economic resources measurement focus on the accrual basis of accounting. Revenues are

recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The district is a discretely presented Component Unit of Washington County, Tennessee. The district is a separate legal entity and is not fiscally dependent upon Washington County, Tennessee. However, the district's Board of Directors is appointed by the county mayor and Washington County, Tennessee, has the ability to significantly influence the programs, projects, activities and level of services provided by the district.

Operating revenue includes service charges, and funding from the Tennessee Emergency Communications Board. Nonoperating revenues are identified in accordance with the Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the district considers restricted funds to have been spent first.

1. Basis of Accounting

The district utilizes the full accrual basis of accounting. Revenue is recognized in the period in which it is earned and measurable; likewise, expenses are recognized when incurred, if measurable. Accordingly, all of the district's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying statement of net position in accordance with the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

2. Cash and Deposits

Cash and Cash Equivalents on the Statements of Net Position and Cash Flows includes petty cash, cash on hand, and demand deposits.

Cash and Cash Equivalents are all covered by FDIC insurance or by the State of Tennessee collateral pool.

The district is exposed to concentration of credit risk by placing its deposits in financial institutions. The district has mitigated the risks because the bank balance in excess of the FDIC limit is collateralized by the State of Tennessee bank collateral pool. State statutes including TCA Sections 7-86-122 and 5-8-301 specify deposit and investment provisions.

3. Compensated Absences

Regular full-time employees accrue 40 hours of vacation time after one year of continuous employment, 80 hours after two years of continuous employment, 88 hours after five years of continuous employment, 96 hours after six years of continuous employment, 104 hours after seven years of continuous employment, 112 hours after eight years of continuous employment, 120 hours after nine years of continuous employment, and 120 hours thereafter of continuous employment. Regular full-time employees who have completed 15 years of continuous employment will receive 128 hours of vacation time, 136 hours after 16 years of continuous employment, 144 hours after 17 years of continuous employment, 152 hours after 18 years of continuous employment, and 160 hours after 19 years of continuous service.

Sick leave accrues at a rate of eight hours per month. Sick leave days may accumulate with no maximum number of hours. An employee who has completed 15 years of service and is eligible to retire would be eligible for one or both of the following options: (1) upon retirement, an employee may elect to receive compensation equivalent to two days of sick leave at the employee's regular rate for every completed year of service, up to a maximum of 30 years, or option (2), the employee may receive service credits based upon a board approved formula. Compensatory time may be earned at 1-1/2 times the regular rate of pay for time worked over 40 hours of work. Without the proper request, employees are paid this rate on their next paycheck. Changes in long-term liabilities for the year ended June 30, 2020 are as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year
Compensated Absences	\$ 422,783	\$ 232,271	\$ 195,261	\$ 459,793

4. 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 the District's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from the district'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.

5. Estimates

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

6. COVID-19

The ongoing COVID-19 pandemic has caused an economic downturn on a global scale, disrupted global supply chains, and created significant uncertainty, volatility, and disruption across economies and financial markets.

B. Budget

In accordance with *Tennessee Code Annotated (TCA)* 7-86-120, an annual budget is adopted by the district. The budget is approved by the Board of Directors and is also submitted to the primary government, Washington County, Tennessee. Expenses are presented at the legal level of control, which is defined in the Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts as the line-item level.

C. Deposits and Investments

State statutes including *TCA* Sections 7-86-122 and 5-8-301 specify deposit and investment provisions.

DEPOSITS - State statutes require all deposits with financial institutions must be collateralized in an amount equal to 105 percent of the market value of uninsured deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the organization. The district does not have a policy for interest rate risk or other credit risk other than pledging securities for amounts in excess of FDIC coverage.

INVESTMENTS - Investments are allowed for the district in accordance with *TCA* Section 5-8-301, which includes the provision that counties are authorized to make direct investments in bonds, notes or treasury bonds, notes or treasury bills of the U.S. Government and obligations guaranteed by the U.S. Government or any of its agencies; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; and Washington County's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The district may make investments with longer maturities if various restrictions set out in the State

law are followed. The district is also authorized to make investments in the State Pooled Investment Fund and in repurchase agreements. Repurchase agreements must be approved by the State Director of Local Finance and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. Government or obligations guaranteed by the U.S. Government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least 2 percent below the market value of the securities on the day of purchase.

As of June 30, 2020, the district held no investments.

D. Capital Assets

Capital assets are stated at cost. Depreciation is computed using the straight-line method and a life of 10-40 years for building renovations, 1-10 years for the furniture, 3-7 years for the equipment, and 5 years for the vehicles. The dollar threshold for capitalization is \$1,000. Capital asset activity for the fiscal year was as follows:

	Balance 7-1-19	Additions	Decreases	Balance 6-30-20
Capital Assets Depreciated:				
Building Improvements	\$ 2,111,599	\$ 55,338	\$ 0	\$ 2,166,937
Vehicle	85,037	0	0	85,037
Communication and Office				
Equipment	1,464,477	180,589	0	1,645,066
Furniture and Fixtures	189,889	39,612	0	229,501
	<u>\$ 3,851,002</u>	<u>\$ 275,539</u>	<u>\$ 0</u>	<u>\$ 4,126,541</u>
Accumulated Depreciation	<u>(1,322,809)</u>	<u>(204,896)</u>	<u>0</u>	<u>(1,527,705)</u>
Capital Assets				
Depreciated, Net	<u>\$ 2,528,193</u>	<u>\$ 70,643</u>	<u>\$ 0</u>	<u>\$ 2,598,836</u>

E. Pension Plan

General Information about the Pension Plan:

Plan Description

Employees of the district are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *TCA* 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 www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided

TCA 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 five 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.

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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	38
Active employees	38
	86

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. The

district has adopted a noncontributory plan and makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2020, employer contributions for the district were \$243,922 based on a rate of 13.13 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the district's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (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 (Asset):

The district's net pension liability (asset) was measured as of June 30, 2019, and the total pension liability (asset) used to calculate net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability as of June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

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

The actuarial assumptions used in the June 30, 2018, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 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 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity Developed Market	5.69	%	31	%
International Equity Emerging Market	5.29		14	
International Equity Private Equity and Strategic Lending	6.36		4	
U.S. Fixed Income	5.79		20	
Real Estate	2.01		20	
Short-term Securities	4.32		10	
	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. 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 the district 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 (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2018	\$ 6,118,271	\$ 6,008,770	\$ 109,501
Changes for the year:			
Service Cost	\$ 116,284	\$ 0	\$ 116,284
Interest	446,958	0	446,958
Differences Between Expected and Actual Experience	(1,278)	0	(1,278)
Changes in Assumptions	0	0	0
Contributions-Employer	0	208,255	(208,255)
Net Investment Income	0	449,858	(449,858)
Benefit Payments, Including Refunds of Employee Contributions	(139,231)	(139,231)	0
Administrative Expense	0	(3,281)	3,281
Other Changes	0	0	0
Net Changes	\$ 422,733	\$ 515,601	\$ (92,868)
Balance, June 30, 2019	\$ 6,541,004	\$ 6,524,371	\$ 16,633

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the district calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1.0-percentage-point lower (6.25 percent) or 1.0-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Washington County Emergency Communications District's Net Pension Liability (Asset)	\$ 1,109,250	\$ 16,633	\$ (877,648)

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

Pension Expense

For the year ended June 30, 2020, the district recognized pension expense of \$159,560.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2020, the district 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
Difference Between Expected and Actual Experience	\$ 183,933	\$ 205,448
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	73,645
Changes in Assumptions	69,550	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2019	243,922	0
Total	<u>\$ 497,405</u>	<u>\$ 279,093</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2019," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

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

Year Ending June 30	Amount
2021	\$ (7,506)
2022	(52,149)
2023	(16,123)
2024	21,571
2025	28,778
Thereafter	(183)

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

Payable to the Pension Plan

At June 30, 2020, Washington County Emergency Communications District reported a payable of \$26,269 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2020.

F. Other Postemployment Benefits

Plan Types

The district has adopted a plan that provides post-employment medical, dental, and vision benefits for retirees and their dependents. Upon retirement, individuals are eligible to continue to receive coverage under the employer's group medical, dental and vision plans. The OPEB plan is a single-employer defined benefit OPEB plan administered by the District. The plan is funded on a pay-as-you-go basis. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, paragraph 4. The district's Board of Directors has the authority to establish and amend benefit terms and contributions requirements.

The district offers other post-employment benefits for full time regular employees retiring under the Tennessee Consolidated Retirement System (TCRS) guidelines. There is no minimum age requirement with 30 years of service or age 60 with 25 years of service. If the employee transferred from the City of Johnson City in 1988, they are eligible to count their full time employment with the city toward the eligibility year requirement. Eligible retirees receive medical, vision and dental insurance until eligible for Medicare. If coverage for legal dependents is in place, the legal dependent's insurance benefit will cease when they are Medicare eligible. The eligible retirees will contribute two times the amount that a current active employee contributes. The surviving spouse can carry insurance for 60 days from the date of death of a retired employee at current rates.

Employees Covered by Benefit Terms. As of the June 30, 2020 measurement date with a roll forward to June 30, 2020, the following employees were covered by the benefit terms:

Retirees receiving benefits	1
Not fully eligible active employees	28
Fully eligible active employees	5
	34

Total OPEB Liability

The district's total OPEB liability of \$999,502 was measured based on an actuarial valuation performed as of July 1, 2019, with a roll forward to June 30, 2020 and a measurement date of June 30, 2020.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise specified:

Discount Assumption. A discount rate of 2.75 percent (per the actuarial report) was used. This rate was based on the current yield for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Healthcare Trend Assumption. The medical cost increase represents the combination of the inflation in the price of healthcare, changes in utilization, technological advances and changes in the health status of plan participants. The rates were based on medical industry expectations of future increases adjusted to reflect historical premium rate changes within the district's health insurance plans. Rates for 2028 and beyond were based on projections of the Office of the Actuary at the Centers for Medicare and Medicaid Services, as published in National Health Expenditures Projections: 2018-2027. Rates for 2022 through 2027 are scaled between the 2021 and 2028 rates. Average claims costs for future years were assumed to increase at the rates below:

<u>Years Beginning</u>	<u>Healthcare Trend Rate</u>	
2020-2021	6.75	%
2022-2023	6.25	
2024-2025	5.75	
2026-2027	5.25	
2028+	5.00	

Mortality. These rates were based on a June 30, 2016 TCRS Experience Study with the MP-2018 generational improvement scale (multiplied by 50 percent).

Disability, Retirement and Turnover. These rates were from the June 30, 2016, TCRS Experience Study.

Per Capita Benefit Costs. Health benefit costs were based on group medical premiums for the period July 1, 2019, through June 30, 2020. The premiums were converted to age-specific charges using the actuary's rating model factors.

Salary Increases. Future salaries were expected to increase at an annual rate of 2.00 percent.

Spousal Coverage. The valuation assumes that those currently with family coverage will have a spouse and/or dependents that will also be covered upon retirement.

Changes in the Total OPEB Liability

Changes in the Total OPEB Liability were as follows:

	Total OPEB Liability
Balance at July 1, 2019	<u>\$ 957,631</u>
Changes for the year:	
Service Cost	29,036
Interest	26,983
Expected Benefit Payments	(8,689)
Effect of Assumption Changes	(32,664)
Effect of Plan Changes	0
Employer Contributions	0
Plan Expenses	0
Net Investment Income	0
Differences Between Expected and Actual	<u>27,205</u>
Net Changes	<u>41,871</u>
Balance at June 30, 2020	<u>\$ 999,502</u>

Sensitivity of the Total OPEB Liability to changes in the discount rate. The following presents the Total OPEB liability of the district as well as what the district's Total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease 1.75%	Current Discount Rate 2.75%	1% Increase 3.75%
Total OPEB Liability	\$ 1,108,077	\$ 999,502	\$ 900,741

Sensitivity of the Total OPEB Liability to changes in the healthcare cost trend rates. The following presents the Total OPEB Liability of the District as well as what the district's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
Total OPEB Liability	\$ 877,750	\$ 999,502	\$ 1,141,522

For the year ended June 30, 2020, the district recognized OPEB expense of \$55,746. At June 30, 2020, the district reported the following deferred outflows of resources or deferred inflows or resources related to OPEB.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 25,845	\$ 0
Changes in Assumptions	0	31,031
Total	<u>\$ 25,845</u>	<u>\$ 31,031</u>

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

Year Ending June 30	Amount
2021	\$ (273)
2022	(273)
2023	(273)
2024	(273)
2025	(273)
Thereafter	(3,821)

G. Lease

In March 2017, the district and Washington County Emergency Management Agency (EMA) entered into a lease agreement for space in the new building. EMA began leasing space from the district for an initial term of ten years with the option to renew the lease for two five-year terms. Total annual payments are \$1.00 per year plus EMA will pay the district 26 percent of the total utilities per month. For the fiscal year ended June 30, 2020, total rent income received was \$13,800.

H. Contract

The district has a contract for telephone access lines from Centurylink-United Telephone Southeast. The billing is reviewed annually based on the number of access lines in-service at calendar year end. This monthly base rate is influenced by various additional charges including database, switching fees, transfers and other services.

I. Risk Management Activities

The district carries insurance coverage for property, auto liability, workman's compensation, general liability and contents. There have been no significant changes from the previous fiscal year in the types of coverage. There have been no claims in the past three fiscal years that were not covered by insurance.

J. Concentration

The district depends upon financial resources flowing from, or associated with, both the State of Tennessee and local governments. Because of this dependency, the district is subject to changes in specific flows of intergovernmental revenues based on modifications to State laws and State and local appropriations.

REQUIRED SUPPLEMENTARY INFORMATION

Exhibit F-1

Washington County, Tennessee
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on
Participation in the Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019
Total Pension Liability						
Service Cost	\$ 1,959,654	\$ 2,006,787	\$ 1,999,322	\$ 2,038,780	\$ 2,246,506	\$ 2,222,818
Interest	5,997,939	6,309,733	6,702,327	7,019,820	7,475,372	7,773,754
Differences Between Actual and Expected Experience	(980,642)	124,006	(1,057,233)	1,667,765	(1,352,707)	1,000,578
Changes in Assumptions	0	0	0	2,363,660	0	0
Benefit Payments, Including Refunds of Employee Contributions	(2,656,978)	(3,076,662)	(3,320,294)	(3,580,969)	(3,992,582)	(4,467,162)
Net Change in Total Pension Liability	\$ 4,319,973	\$ 5,363,864	\$ 4,324,122	\$ 9,509,056	\$ 4,376,589	\$ 6,529,988
Total Pension Liability, Beginning	79,341,350	83,661,323	89,025,187	93,349,309	102,858,365	107,234,954
Total Pension Liability, Ending (a)	\$ 83,661,323	\$ 89,025,187	\$ 93,349,309	\$ 102,858,365	\$ 107,234,954	\$ 113,764,942
Plan Fiduciary Net Position						
Contributions - Employer	\$ 3,503,113	\$ 3,289,974	\$ 3,329,914	\$ 2,399,314	\$ 2,267,322	\$ 2,676,427
Contributions - Employee	145	16,673	752	0	0	240
Net Investment Income	12,460,698	2,712,482	2,409,669	10,500,433	8,435,284	8,057,771
Benefit Payments, Including Refunds of Employee Contributions	(2,656,978)	(3,076,662)	(3,320,294)	(3,580,969)	(3,992,582)	(4,467,162)
Administrative Expense	(37,958)	(47,685)	(71,170)	(81,735)	(86,480)	(80,614)
Other	0	0	0	209	0	0
Net Change in Plan Fiduciary Net Position	\$ 13,269,020	\$ 2,894,782	\$ 2,348,871	\$ 9,237,252	\$ 6,623,544	\$ 6,186,662
Plan Fiduciary Net Position, Beginning	74,778,668	88,047,688	90,942,470	93,291,341	102,528,593	109,152,137
Plan Fiduciary Net Position, Ending (b)	\$ 88,047,688	\$ 90,942,470	\$ 93,291,341	\$ 102,528,593	\$ 109,152,137	\$ 115,338,799
Net Pension Liability (Asset), Ending (a - b)	\$ (4,386,365)	\$ (1,917,283)	\$ 57,968	\$ 329,772	\$ (1,917,183)	\$ (1,573,857)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	105.24%	102.15%	99.94%	99.68%	101.79%	101.38%
Covered Payroll	\$ 24,479,597	\$ 25,133,489	\$ 25,454,977	\$ 27,415,356	\$ 26,457,412	\$ 27,422,396
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(17.92%)	(7.63%)	0.23%	1.20%	(7.25%)	(5.74%)

Note: Ten years of data will be presented when available.

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Exhibit F-2

Washington County, Tennessee
Schedule of Contributions Based on Participation in the Public
Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020
Actuarially Determined Contribution	\$ 3,503,113	\$ 3,289,974	\$ 3,329,914	\$ 2,399,314	\$ 2,267,322	\$ 2,676,427	\$ 2,536,146
Less Contributions in Relation to the Actuarially Determined Contribution	(3,503,113)	(3,289,974)	(3,329,914)	(2,399,314)	(2,267,322)	(2,676,427)	(2,536,146)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 24,479,597	\$ 25,133,489	\$ 25,454,977	\$ 27,415,356	\$ 26,457,412	\$ 27,422,396	\$ 26,390,700
Contributions as a Percentage of Covered Payroll	14.31%	13.1%	13.1%	8.75%	8.57%	9.76%	9.61%

Note: Ten years of data will be presented when available.

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Exhibit F-3

Washington County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Retirement Plan of TCRS
Discretely Presented Washington County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020
Contractually Required Contribution	\$ 44,103	\$ 78,777	\$ 117,903	\$ 141,649	\$ 87,581	\$ 114,334
Less Contributions in Relation to the Contractually Required Contribution	(44,103)	(78,777)	(117,903)	(141,649)	(87,581)	(114,334)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 1,102,569	\$ 1,969,416	\$ 2,947,592	\$ 3,541,246	\$ 4,514,489	\$ 5,632,206
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%

Note: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust.

Note: Ten years of data will be presented when available.

Washington County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Legacy Pension Plan of TCRS
Discretely Presented Washington County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020
Contractually Required Contribution	\$ 2,648,436	\$ 2,590,548	\$ 2,534,123	\$ 2,535,337	\$ 2,498,309	\$ 2,765,056	\$ 2,728,860
Less Contributions in Relation to the Contractually Required Contribution	(2,648,436)	(2,590,548)	(2,534,123)	(2,535,337)	(2,498,309)	(2,765,056)	(2,728,860)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 29,824,732	\$ 28,656,529	\$ 28,032,471	\$ 28,045,726	\$ 27,514,425	\$ 26,434,559	\$ 25,671,328
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%

Note: Ten years of data will be presented when available.

Washington County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Retirement Plan of TCRS
Discretely Presented Washington County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019
School Department's Proportion of the Net Pension Liability/Asset	0.530664%	0.447589%	0.449095%	0.405231%	0.426618%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (21,348) \$	(46,595) \$	(118,487) \$	(183,784) \$	(240,820)
Covered Payroll	\$ 1,102,569 \$	1,969,416 \$	2,947,592 \$	3,541,246 \$	4,514,489
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.73)%	(4.02)%	(5.19)%	(5.33)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%	126.81%	126.97%	123.07%

Note: Ten years of data will be presented when available.

Exhibit F-6

Washington County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Washington County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019
School Department's Proportion of the Net Pension Liability/Asset	0.759867%	0.765500%	0.776562%	0.793385%	0.785750%	0.788352%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (123,475)	\$ 313,575	\$ 4,853,084	\$ (259,584)	\$ (2,764,989)	\$ (8,105,677)
Covered Payroll	\$ 29,824,732	\$ 28,656,529	\$ 28,032,471	\$ 28,045,726	\$ 27,514,425	\$ 26,434,559
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41%)	1.09%	17.31%	(0.93%)	(10.05%)	(30.66%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%

Note: Ten years of data will be presented when available.

Washington County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Self-Insured Plan
Primary Government
For the Fiscal Year Ended June 30

	2018	2019	2020
Total OPEB Liability			
Service Cost	\$ 346,572	\$ 279,885	\$ 305,588
Interest	187,569	145,520	149,039
Changes in Benefit Terms	0	(87,688)	0
Differences Between Actual and Expected Experience	0	(1,228,511)	0
Changes in Assumptions or Other Inputs	(123,152)	103,406	549,101
Benefit Payments	(95,756)	(70,692)	(105,095)
Net Change in Total OPEB Liability	\$ 315,233	\$ (858,080)	\$ 898,633
Total OPEB Liability, Beginning	4,547,596	4,862,829	4,004,749
Total OPEB Liability, Ending	<u>\$ 4,862,829</u>	<u>\$ 4,004,749</u>	<u>\$ 4,903,382</u>
Covered Employee Payroll	\$ 17,488,653	\$ 16,536,947	\$ 16,950,370
Net OPEB Liability as a Percentage of Covered Employee Payroll	27.81%	24.22%	28.93%

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

(a) The following are the discount rates used in each period:

2017	3.58%
2018	3.87%
2019	3.50%
2020	2.21%

(b) In 2019, the mortality improvement scale was updated to Scale BB from Scale AA.

(c) The assumed initial trend rate applicable to plan years was revised as follows:

For the 2019 plan - from 9.0% to 8.0%

For the 2020 plan - from 8.0% to 7.5%

Note 3: As of 2019, the county no longer contributes to dental and vision premiums.

Note 4: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Washington County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan
Discretely Presented Washington County School Department
For the Fiscal Year Ended June 30

	2017	2018	2019
Total OPEB Liability			
Service Cost	\$ 663,050	\$ 616,408	\$ 631,738
Interest	317,882	383,579	397,600
Changes in Benefit Terms	0	(874,552)	248,951
Differences Between Actual and Expected Experience	0	288,994	820,155
Changes in Assumptions or Other Inputs	(486,049)	345,719	(860,584)
Benefit Payments	(536,793)	(583,092)	(555,284)
Net Change in Total OPEB Liability	\$ (41,910)	\$ 177,056	\$ 682,576
Total OPEB Liability, Beginning	10,491,727	10,449,817	10,626,873
 Total OPEB Liability, Ending	 \$ 10,449,817	 \$ 10,626,873	 \$ 11,309,449
 Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	 \$ 3,442,797	 \$ 3,038,892	 \$ 3,295,617
Employer Proportionate Share of the Total OPEB Liability	7,007,020	7,587,981	8,013,832
 Covered Employee Payroll	 \$ 40,927,192	 \$ 40,927,192	 \$ 41,130,313
Net OPEB Liability as a Percentage of Covered Employee Payroll	17.12%	18.54%	19.48%

Notes:

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

(a) The following are the discount rates used in each period:

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%

(b) The assumed initial trend rate applicable to plan years was revised as follows:

2019 plan year - from 5.4% to 6.75%
2020 plan year - from 6.75% to 6.03%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

WASHINGTON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2020 were calculated based on the July 1, 2018, 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% Corridor to Market Value
Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, averaging 4%.
Investment Rate of Return	7.25%, 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	2.25%

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified mortality assumptions.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions involving solid waste collection.

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register of deeds, and sheriff.

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Rural Debt Service Fund – The Rural Debt Service Fund is used to account for the retirement of long-term debt that is secured by a pledge of tax revenues from outside the Johnson City School District.

Exhibit G-1

Washington County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Total	Rural Debt Service	
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 350,112	\$ 350,112	\$ 0	\$ 350,112
Equity in Pooled Cash and Investments	292,607	360,708	0	653,315	251,164	904,479
Accounts Receivable	19,531	0	10,525	30,056	0	30,056
Due from Other Governments	43,383	0	0	43,383	0	43,383
Property Taxes Receivable	1,056,547	0	0	1,056,547	0	1,056,547
Allowance for Uncollectible Property Taxes	(19,121)	0	0	(19,121)	0	(19,121)
Total Assets	<u>\$ 1,392,947</u>	<u>\$ 360,708</u>	<u>\$ 360,637</u>	<u>\$ 2,114,292</u>	<u>\$ 251,164</u>	<u>\$ 2,365,456</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 66,948	\$ 1,965	\$ 0	\$ 68,913	\$ 0	\$ 68,913
Accrued Payroll	37,903	0	0	37,903	0	37,903
Payroll Deductions Payable	10,017	0	0	10,017	0	10,017
Due to Other Funds	302	0	360,637	360,939	0	360,939
Total Liabilities	<u>\$ 115,170</u>	<u>\$ 1,965</u>	<u>\$ 360,637</u>	<u>\$ 477,772</u>	<u>\$ 0</u>	<u>\$ 477,772</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 1,007,916	\$ 0	\$ 0	\$ 1,007,916	\$ 0	\$ 1,007,916
Deferred Delinquent Property Taxes	23,929	0	0	23,929	0	23,929
Total Deferred Inflows of Resources	<u>\$ 1,031,845</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,031,845</u>	<u>\$ 0</u>	<u>\$ 1,031,845</u>

(Continued)

Exhibit G-1

Washington County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds				Debt Service	Total
	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Total	Fund Rural Debt Service	
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 0	\$ 358,743	\$ 0	\$ 358,743	\$ 0	\$ 358,743
Restricted for Debt Service	0	0	0	0	251,164	251,164
Committed:						
Committed for Public Health and Welfare	245,932	0	0	245,932	0	245,932
Total Fund Balances	\$ 245,932	\$ 358,743	\$ 0	\$ 604,675	\$ 251,164	\$ 855,839
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,392,947	\$ 360,708	\$ 360,637	\$ 2,114,292	\$ 251,164	\$ 2,365,456

Exhibit G-2

Washington County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Total	Rural Debt Service	
<u>Revenues</u>						
Local Taxes	\$ 1,080,433	\$ 0	\$ 0	\$ 1,080,433	\$ 0	\$ 1,080,433
Licenses and Permits	119	0	0	119	0	119
Fines, Forfeitures, and Penalties	0	16,127	0	16,127	0	16,127
Charges for Current Services	117,130	0	7,178	124,308	0	124,308
Other Local Revenues	171,502	12,741	0	184,243	1,056	185,299
State of Tennessee	112,188	0	0	112,188	0	112,188
Federal Government	155	0	0	155	0	155
Other Governments and Citizens Groups	0	0	0	0	260,000	260,000
Total Revenues	\$ 1,481,527	\$ 28,868	\$ 7,178	\$ 1,517,573	\$ 261,056	\$ 1,778,629
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 76	\$ 76	\$ 0	\$ 76
Finance	0	0	302	302	0	302
Administration of Justice	0	0	6,800	6,800	0	6,800
Public Safety	0	43,844	0	43,844	0	43,844
Public Health and Welfare	1,569,898	0	0	1,569,898	0	1,569,898
Other Operations	155	0	0	155	0	155
Debt Service:						
Principal on Debt	0	0	0	0	215,000	215,000
Interest on Debt	0	0	0	0	44,525	44,525
Total Expenditures	\$ 1,570,053	\$ 43,844	\$ 7,178	\$ 1,621,075	\$ 259,525	\$ 1,880,600

(Continued)

Exhibit G-2

Washington County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Total	Rural Debt Service	
Excess (Deficiency) of Revenues Over Expenditures	\$ (88,526)	\$ (14,976)	\$ 0	\$ (103,502)	\$ 1,531	\$ (101,971)
Other Financing Sources (Uses)						
Insurance Recovery	\$ 5,428	\$ 0	\$ 0	\$ 5,428	\$ 0	\$ 5,428
Transfers Out	(32,000)	0	0	(32,000)	0	(32,000)
Total Other Financing Sources (Uses)	\$ (26,572)	\$ 0	\$ 0	\$ (26,572)	\$ 0	\$ (26,572)
Net Change in Fund Balances	\$ (115,098)	\$ (14,976)	\$ 0	\$ (130,074)	\$ 1,531	\$ (128,543)
Fund Balance, July 1, 2019	361,030	373,719	0	734,749	249,633	984,382
Fund Balance, June 30, 2020	\$ 245,932	\$ 358,743	\$ 0	\$ 604,675	\$ 251,164	\$ 855,839

Exhibit G-3

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 1,080,433	\$ 0	\$ 1,080,433	\$ 1,062,460	\$ 1,062,460	\$ 17,973
Licenses and Permits	119	0	119	100	100	19
Charges for Current Services	117,130	0	117,130	75,000	75,000	42,130
Other Local Revenues	171,502	0	171,502	152,000	152,000	19,502
State of Tennessee	112,188	0	112,188	90,000	90,000	22,188
Federal Government	155	0	155	0	0	155
Total Revenues	\$ 1,481,527	\$ 0	\$ 1,481,527	\$ 1,379,560	\$ 1,379,560	\$ 101,967
<u>Expenditures</u>						
<u>Public Health and Welfare</u>						
Convenience Centers	\$ 1,355,353	\$ 6,419	\$ 1,361,772	\$ 1,431,170	\$ 1,399,170	\$ 37,398
Other Waste Disposal	214,545	0	214,545	192,745	224,590	10,045
<u>Other Operations</u>						
COVID-19 Grant #1	155	0	155	0	155	0
Total Expenditures	\$ 1,570,053	\$ 6,419	\$ 1,576,472	\$ 1,623,915	\$ 1,623,915	\$ 47,443
Excess (Deficiency) of Revenues Over Expenditures	\$ (88,526)	\$ (6,419)	\$ (94,945)	\$ (244,355)	\$ (244,355)	\$ 149,410
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 5,428	\$ 0	\$ 5,428	\$ 0	\$ 0	\$ 5,428
Transfers Out	(32,000)	0	(32,000)	0	(32,000)	0
Total Other Financing Sources	\$ (26,572)	\$ 0	\$ (26,572)	\$ 0	\$ (32,000)	\$ 5,428
Net Change in Fund Balance	\$ (115,098)	\$ (6,419)	\$ (121,517)	\$ (244,355)	\$ (276,355)	\$ 154,838
Fund Balance, July 1, 2019	361,030	0	361,030	372,325	372,325	(11,295)
Fund Balance, June 30, 2020	\$ 245,932	\$ (6,419)	\$ 239,513	\$ 127,970	\$ 95,970	\$ 143,543

Exhibit G-4

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 16,127	\$ 60,000	\$ 60,000	\$ (43,873)
Other Local Revenues	12,741	4,300	4,300	8,441
Total Revenues	<u>\$ 28,868</u>	<u>\$ 64,300</u>	<u>\$ 64,300</u>	<u>\$ (35,432)</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 43,844	\$ 28,100	\$ 78,100	\$ 34,256
Total Expenditures	<u>\$ 43,844</u>	<u>\$ 28,100</u>	<u>\$ 78,100</u>	<u>\$ 34,256</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (14,976)</u>	<u>\$ 36,200</u>	<u>\$ (13,800)</u>	<u>\$ (1,176)</u>
Net Change in Fund Balance	\$ (14,976)	\$ 36,200	\$ (13,800)	\$ (1,176)
Fund Balance, July 1, 2019	<u>373,719</u>	<u>374,368</u>	<u>374,368</u>	<u>(649)</u>
Fund Balance, June 30, 2020	<u><u>\$ 358,743</u></u>	<u><u>\$ 410,568</u></u>	<u><u>\$ 360,568</u></u>	<u><u>\$ (1,825)</u></u>

Exhibit G-5

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Rural Debt Service Fund
For the Year Ended June 30, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Other Local Revenues	\$ 1,056	\$ 0	\$ 0	\$ 1,056
Other Governments and Citizens Groups	260,000	0	260,000	0
Total Revenues	<u>\$ 261,056</u>	<u>\$ 0</u>	<u>\$ 260,000</u>	<u>\$ 1,056</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 215,000	\$ 215,000	\$ 215,000	\$ 0
<u>Interest on Debt</u>				
Education	44,525	44,530	44,530	5
Total Expenditures	<u>\$ 259,525</u>	<u>\$ 259,530</u>	<u>\$ 259,530</u>	<u>\$ 5</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,531</u>	<u>\$ (259,530)</u>	<u>\$ 470</u>	<u>\$ 1,061</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 260,000	\$ 0	\$ 0
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 260,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 1,531	\$ 470	\$ 470	\$ 1,061
Fund Balance, July 1, 2019	<u>249,633</u>	<u>247,647</u>	<u>247,647</u>	<u>1,986</u>
Fund Balance, June 30, 2020	<u><u>\$ 251,164</u></u>	<u><u>\$ 248,117</u></u>	<u><u>\$ 248,117</u></u>	<u><u>\$ 3,047</u></u>

Major Governmental Funds

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

General Debt Service Fund – The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county.

Exhibit H-1

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 13,640,017	\$ 13,308,370	\$ 13,308,370	\$ 331,647
Licenses and Permits	1,465	1,500	1,500	(35)
Other Local Revenues	145,463	70,000	70,000	75,463
Total Revenues	<u>\$ 13,786,945</u>	<u>\$ 13,379,870</u>	<u>\$ 13,379,870</u>	<u>\$ 407,075</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,335,000	\$ 1,330,000	\$ 1,335,000	\$ 0
Highways and Streets	244,770	244,780	244,780	10
Education	5,955,230	5,955,230	5,955,230	0
<u>Interest on Debt</u>				
General Government	1,169,518	1,175,920	1,170,920	1,402
Highways and Streets	37,520	37,530	37,530	10
Education	4,482,386	4,482,400	4,482,400	14
<u>Other Debt Service</u>				
General Government	264,608	279,540	279,540	14,932
Total Expenditures	<u>\$ 13,489,032</u>	<u>\$ 13,505,400</u>	<u>\$ 13,505,400</u>	<u>\$ 16,368</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 297,913</u>	<u>\$ (125,530)</u>	<u>\$ (125,530)</u>	<u>\$ 423,443</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 81,000	\$ 81,000	\$ 81,000	\$ 0
Transfers Out	0	(900,000)	(900,000)	900,000
Total Other Financing Sources	<u>\$ 81,000</u>	<u>\$ (819,000)</u>	<u>\$ (819,000)</u>	<u>\$ 900,000</u>
Net Change in Fund Balance	\$ 378,913	\$ (944,530)	\$ (944,530)	\$ 1,323,443
Fund Balance, July 1, 2019	<u>6,613,212</u>	<u>6,346,953</u>	<u>6,346,953</u>	<u>266,259</u>
Fund Balance, June 30, 2020	<u><u>\$ 6,992,125</u></u>	<u><u>\$ 5,402,423</u></u>	<u><u>\$ 5,402,423</u></u>	<u><u>\$ 1,589,702</u></u>

Exhibit H-2

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 7,197,915	\$ 0	\$ 0	\$ 7,197,915	\$ 6,989,120	\$ 6,989,120	\$ 208,795
Licenses and Permits	792	0	0	792	500	500	292
Other Local Revenues	261,310	0	0	261,310	125,000	125,000	136,310
State of Tennessee	442,000	0	0	442,000	700,000	700,000	(258,000)
Other Governments and Citizens Groups	102,500	0	0	102,500	0	552,500	(450,000)
Total Revenues	\$ 8,004,517	\$ 0	\$ 0	\$ 8,004,517	\$ 7,814,620	\$ 8,367,120	\$ (362,603)
<u>Expenditures</u>							
<u>Capital Projects</u>							
General Administration Projects	\$ 691,282	\$ (906,036)	\$ 314,149	\$ 99,395	\$ 1,390,000	\$ 2,315,000	\$ 2,215,605
Administration of Justice Projects	4,882	(4,882)	0	0	0	0	0
Public Safety Projects	12,734	0	0	12,734	0	36,000	23,266
Public Health and Welfare Projects	449,381	(406,276)	348,270	391,375	850,000	893,000	501,625
Social, Cultural, and Recreation Projects	424,474	(89,079)	722,305	1,057,700	3,200,000	3,200,000	2,142,300
Education Capital Projects	4,249,726	(3,090,027)	654,914	1,814,613	3,749,000	4,870,000	3,055,387
<u>Capital Projects - Donated</u>							
Capital Projects Donated to School Department	637,725	0	0	637,725	1,143,000	640,000	2,275
Capital Projects Donated to Other Entities	66,769	(83,278)	16,509	0	1,000,000	1,000,000	1,000,000
Total Expenditures	\$ 6,536,973	\$ (4,579,578)	\$ 2,056,147	\$ 4,013,542	\$ 11,332,000	\$ 12,954,000	\$ 8,940,458
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,467,544	\$ 4,579,578	\$ (2,056,147)	\$ 3,990,975	\$ (3,517,380)	\$ (4,586,880)	\$ 8,577,855
Net Change in Fund Balance	\$ 1,467,544	\$ 4,579,578	\$ (2,056,147)	\$ 3,990,975	\$ (3,517,380)	\$ (4,586,880)	\$ 8,577,855
Fund Balance, July 1, 2019	9,245,998	(4,579,578)	0	4,666,420	4,555,470	4,604,470	61,950
Fund Balance, June 30, 2020	\$ 10,713,542	\$ 0	\$ (2,056,147)	\$ 8,657,395	\$ 1,038,090	\$ 17,590	\$ 8,639,805

Fiduciary Funds

Agency Funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the State of Tennessee and forwarded to the various cities on a monthly basis.

City School ADA – Johnson City Fund – This fund is used to account for the city school system's share of education revenues collected by the county that must be apportioned between the school systems on an average daily attendance basis. These collections are remitted to the city school systems on a monthly basis.

Constitutional Officers - Agency Fund – The Constitutional Officers - Agency Fund is used to account for amounts collected in an agency capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Other Agency Fund – The Other Agency Fund is used to account for amounts received and disbursed in an agency capacity for the East Tennessee Railway Authority.

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for transactions of the Judicial District Drug Task Force, a joint venture of the various law enforcement agencies of the First Judicial District.

District Attorney General Fund – The District Attorney General Fund is used to account for restricted revenue held for the benefit of the Office of District Attorney General.

Washington County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2020

	Agency Funds			
	Cities - Sales Tax	City School ADA - Johnson City	Constitu - tional Officers - Agency	Other Agency
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 6,812,679	\$ 0
Equity in Pooled Cash and Investments	0	1,416,117	0	15,298
Accounts Receivable	0	0	242,200	27,658
Due from Other Governments	4,664,907	2,781,198	0	252,394
Property Taxes Receivable	0	12,448,030	0	0
Allowance for Uncollectible Property Taxes	0	(225,518)	0	0
Total Assets	<u>\$ 4,664,907</u>	<u>\$ 16,419,827</u>	<u>\$ 7,054,879</u>	<u>\$ 295,350</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 276,584
Due to Other Taxing Units	4,664,907	16,419,827	0	18,766
Due to Litigants, Heirs, and Others	0	0	7,054,879	0
Due to Joint Ventures	0	0	0	0
Total Liabilities	<u>\$ 4,664,907</u>	<u>\$ 16,419,827</u>	<u>\$ 7,054,879</u>	<u>\$ 295,350</u>

(Continued)

Exhibit I-1

Washington County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds (Cont.)

		<u>Agency Funds (Cont.)</u>		
		Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>				
Cash		\$ 0	\$ 0	\$ 6,812,679
Equity in Pooled Cash and Investments		85,227	139,483	1,656,125
Accounts Receivable		2,605	0	272,463
Due from Other Governments		173	810	7,699,482
Property Taxes Receivable		0	0	12,448,030
Allowance for Uncollectible Property Taxes		0	0	(225,518)
Total Assets		<u>\$ 88,005</u>	<u>\$ 140,293</u>	<u>\$ 28,663,261</u>
<u>LIABILITIES</u>				
Accounts Payable		\$ 1,917	\$ 1,050	\$ 279,551
Due to Other Taxing Units		0	0	21,103,500
Due to Litigants, Heirs, and Others		0	139,243	7,194,122
Due to Joint Ventures		86,088	0	86,088
Total Liabilities		<u>\$ 88,005</u>	<u>\$ 140,293</u>	<u>\$ 28,663,261</u>

Exhibit I-2

Washington County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 4,213	\$ 26,039,524	\$ 26,043,737	\$ 0
Due from Other Governments	4,300,088	4,664,907	4,300,088	4,664,907
Total Assets	<u>\$ 4,304,301</u>	<u>\$ 30,704,431</u>	<u>\$ 30,343,825</u>	<u>\$ 4,664,907</u>
<u>Liabilities</u>				
Due to Other Taxing Units	<u>\$ 4,304,301</u>	<u>\$ 30,704,431</u>	<u>\$ 30,343,825</u>	<u>\$ 4,664,907</u>
Total Liabilities	<u>\$ 4,304,301</u>	<u>\$ 30,704,431</u>	<u>\$ 30,343,825</u>	<u>\$ 4,664,907</u>
<u>City School ADA - Johnson City Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 1,506,052	\$ 27,380,865	\$ 27,470,800	\$ 1,416,117
Due from Other Governments	2,617,498	2,781,198	2,617,498	2,781,198
Taxes Receivable	11,286,026	12,448,030	11,286,026	12,448,030
Allowance for Uncollectible Taxes	(203,416)	(225,518)	(203,416)	(225,518)
Total Assets	<u>\$ 15,206,160</u>	<u>\$ 42,384,575</u>	<u>\$ 41,170,908</u>	<u>\$ 16,419,827</u>
<u>Liabilities</u>				
Due to Other Taxing Units	<u>\$ 15,206,160</u>	<u>\$ 42,384,575</u>	<u>\$ 41,170,908</u>	<u>\$ 16,419,827</u>
Total Liabilities	<u>\$ 15,206,160</u>	<u>\$ 42,384,575</u>	<u>\$ 41,170,908</u>	<u>\$ 16,419,827</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 5,315,337	\$ 24,716,184	\$ 23,218,842	\$ 6,812,679
Accounts Receivable	0	242,200	0	242,200
Total Assets	<u>\$ 5,315,337</u>	<u>\$ 24,958,384</u>	<u>\$ 23,218,842</u>	<u>\$ 7,054,879</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	<u>\$ 5,315,337</u>	<u>\$ 24,958,384</u>	<u>\$ 23,218,842</u>	<u>\$ 7,054,879</u>
Total Liabilities	<u>\$ 5,315,337</u>	<u>\$ 24,958,384</u>	<u>\$ 23,218,842</u>	<u>\$ 7,054,879</u>

(Continued)

Exhibit I-2

Washington County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 18,766	\$ 19,128	\$ 22,596	\$ 15,298
Accounts Receivable	0	27,658	0	27,658
Due from Other Governments	0	252,394	0	252,394
Total Assets	<u>\$ 18,766</u>	<u>\$ 299,180</u>	<u>\$ 22,596</u>	<u>\$ 295,350</u>
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 276,584	\$ 0	\$ 276,584
Due to Other Taxing Units	18,766	22,596	22,596	18,766
Total Liabilities	<u>\$ 18,766</u>	<u>\$ 299,180</u>	<u>\$ 22,596</u>	<u>\$ 295,350</u>
<u>Judicial District Drug Fund</u>				
<u>Assets</u>				
Cash	\$ 500	\$ 0	\$ 500	\$ 0
Equity in Pooled Cash and Investments	91,024	56,730	62,527	85,227
Accounts Receivable	3,342	2,605	3,342	2,605
Due from Other Governments	2,320	173	2,320	173
Total Assets	<u>\$ 97,186</u>	<u>\$ 59,508</u>	<u>\$ 68,689</u>	<u>\$ 88,005</u>
<u>Liabilities</u>				
Accounts Payable	\$ 4,045	\$ 1,917	\$ 4,045	\$ 1,917
Due to Joint Venture	93,141	57,591	64,644	86,088
Total Liabilities	<u>\$ 97,186</u>	<u>\$ 59,508</u>	<u>\$ 68,689</u>	<u>\$ 88,005</u>
<u>District Attorney General Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 140,697	\$ 33,077	\$ 34,291	\$ 139,483
Due From Other Governments	1,417	810	1,417	810
Total Assets	<u>\$ 142,114</u>	<u>\$ 33,887</u>	<u>\$ 35,708</u>	<u>\$ 140,293</u>
<u>Liabilities</u>				
Accounts Payable	\$ 3,330	\$ 1,050	\$ 3,330	\$ 1,050
Due to Other Litigants, Heirs, and Others	138,784	32,837	32,378	139,243
Total Liabilities	<u>\$ 142,114</u>	<u>\$ 33,887</u>	<u>\$ 35,708</u>	<u>\$ 140,293</u>

(Continued)

Exhibit I-2

Washington County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 5,315,837	\$ 24,716,184	\$ 23,219,342	\$ 6,812,679
Equity in Pooled Cash and Investments	1,760,752	53,529,324	53,633,951	1,656,125
Accounts Receivable	3,342	272,463	3,342	272,463
Due from Other Governments	6,921,323	7,699,482	6,921,323	7,699,482
Taxes Receivable	11,286,026	12,448,030	11,286,026	12,448,030
Allowance for Uncollectible Taxes	(203,416)	(225,518)	(203,416)	(225,518)
Total Assets	<u>\$ 25,083,864</u>	<u>\$ 98,439,965</u>	<u>\$ 94,860,568</u>	<u>\$ 28,663,261</u>
<u>Liabilities</u>				
Accounts Payable	\$ 7,375	\$ 279,551	\$ 7,375	\$ 279,551
Due to Other Taxing Units	19,529,227	73,111,602	71,537,329	21,103,500
Due to Joint Ventures	93,141	57,591	64,644	86,088
Due to Litigants, Heirs, and Others	5,454,121	24,991,221	23,251,220	7,194,122
Total Liabilities	<u>\$ 25,083,864</u>	<u>\$ 98,439,965</u>	<u>\$ 94,860,568</u>	<u>\$ 28,663,261</u>

Washington County School Department

This section presents combining and individual fund financial statements for the Washington County School Department, a discretely presented component unit. The school department uses a General Fund and two Special Revenue Funds.

General Purpose School Fund – The General Purpose School Fund is used to account for general operations of the school department.

School Federal Projects Fund – The School Federal Projects Fund is used to account for restricted federal revenues, which must be expended on specific education programs.

Central Cafeteria Fund – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

Exhibit J-1

Washington County, Tennessee
Statement of Activities
Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 51,145,048	\$ 37,360	\$ 3,135,210	\$ 637,725	\$ (47,334,753)
Support Services	25,385,759	0	439,822	28,010,365	3,064,428
Operation of Non-instructional Services	4,616,675	1,324,126	2,663,127	0	(629,422)
Debt Service	260,000	0	0	0	(260,000)
Total Governmental Activities	\$ 81,407,482	\$ 1,361,486	\$ 6,238,159	\$ 28,648,090	\$ (45,159,747)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 13,186,538
Local Option Sales Taxes					16,351,793
Mixed Drink Tax					1,494
Business Tax					376,783
Grants and Contributions Not Restricted for Specific Programs					38,957,107
Unrestricted Investment Income					203,850
Miscellaneous					415,850
Gain on Investments					6,363
Total General Revenues					\$ 69,499,778
Change in Net Position					\$ 24,340,031
Net Position, July 1, 2019					81,162,411
Net Position, June 30, 2020					\$ 105,502,442

Exhibit J-2

Washington County, Tennessee
 Balance Sheet - Governmental Funds
 Discretely Presented Washington County School Department
 June 30, 2020

	Major Fund	Nonmajor Funds	
	General	Other	Total
	Purpose	Govern-	Governmental
	School	mental	Funds
		Funds	
<u>ASSETS</u>			
Cash	\$ 0	\$ 2,354	\$ 2,354
Equity in Pooled Cash and Investments	9,106,696	1,549,856	10,656,552
Inventories	0	52,692	52,692
Due from Other Governments	3,157,728	584,527	3,742,255
Due from Other Funds	15,633	0	15,633
Property Taxes Receivable	13,613,465	0	13,613,465
Allowance for Uncollectible Property Taxes	(246,129)	0	(246,129)
Restricted Assets	206,199	0	206,199
Total Assets	\$ 25,853,592	\$ 2,189,429	\$ 28,043,021
<u>LIABILITIES</u>			
Accounts Payable	\$ 335,157	\$ 9,862	\$ 345,019
Payroll Deductions Payable	1,713,036	58,757	1,771,793
Claims and Judgments Payable	79,128	0	79,128
Due to Other Funds	0	15,633	15,633
Due to State of Tennessee	0	4,500	4,500
Other Current Liabilities	40,064	0	40,064
Total Liabilities	\$ 2,167,385	\$ 88,752	\$ 2,256,137
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 12,987,865	\$ 0	\$ 12,987,865
Deferred Delinquent Property Taxes	307,701	0	307,701
Total Deferred Inflows of Resources	\$ 13,295,566	\$ 0	\$ 13,295,566
<u>FUND BALANCES</u>			
Nonspendable:			
Inventory	\$ 0	\$ 52,692	\$ 52,692
Restricted:			
Restricted for Education	130,000	1,472,985	1,602,985
Restricted for Hybrid Retirement Stabilization Funds	206,199	0	206,199
Committed:			
Committed for Education	0	575,000	575,000
Assigned:			
Assigned for Education	3,440,534	0	3,440,534
Unassigned	6,613,908	0	6,613,908
Total Fund Balances	\$ 10,390,641	\$ 2,100,677	\$ 12,491,318
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 25,853,592	\$ 2,189,429	\$ 28,043,021

Exhibit J-3

Washington County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Washington County School Department
June 30, 2020

Amounts reported for governmental activities in the statement
of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit J-2)		\$ 12,491,318
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,548,284	
Add: buildings and improvements net of accumulated depreciation	86,218,855	
Add: other capital assets net of accumulated depreciation	<u>4,786,543</u>	93,553,682
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: compensated absences payable	\$ (239,433)	
Less: retirement incentive payable	(29,873)	
Less: OPEB liability	<u>(8,013,832)</u>	(8,283,138)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	\$ 6,020,405	
Less: deferred inflows of resources related to pensions	(8,190,390)	
Add: deferred outflows of resources related to OPEB	1,578,585	
Less: deferred inflows of resources related to OPEB	<u>(838,915)</u>	(1,430,315)
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	\$ 516,697	
Add: net pension asset - teacher retirement plan	240,820	
Add: net pension asset - teacher legacy pension plan	<u>8,105,677</u>	8,863,194
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		<u>307,701</u>
Net position of governmental activities (Exhibit A)		<u>\$ 105,502,442</u>

Exhibit J-4

Washington County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

	Major Fund	Nonmajor Funds	
	General	Other	Total
	Purpose	Govern-	Governmental
	School	mental	Funds
		Funds	
<u>Revenues</u>			
Local Taxes	\$ 30,270,459	\$ 0	\$ 30,270,459
Licenses and Permits	1,533	0	1,533
Charges for Current Services	469,446	892,040	1,361,486
Other Local Revenues	765,700	844	766,544
State of Tennessee	37,844,418	41,578	37,885,996
Federal Government	170,998	6,526,621	6,697,619
Other Governments and Citizens Groups	637,725	0	637,725
Total Revenues	<u>\$ 70,160,279</u>	<u>\$ 7,461,083</u>	<u>\$ 77,621,362</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 42,313,139	\$ 2,950,228	\$ 45,263,367
Support Services	23,635,785	943,896	24,579,681
Operation of Non-Instructional Services	1,756,821	2,840,063	4,596,884
Debt Service:			
Other Debt Service	260,000	0	260,000
Total Expenditures	<u>\$ 67,965,745</u>	<u>\$ 6,734,187</u>	<u>\$ 74,699,932</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,194,534</u>	<u>\$ 726,896</u>	<u>\$ 2,921,430</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 62,099	\$ 0	\$ 62,099
Transfers In	54,403	0	54,403
Transfers Out	0	(54,403)	(54,403)
Total Other Financing Sources (Uses)	<u>\$ 116,502</u>	<u>\$ (54,403)</u>	<u>\$ 62,099</u>
Net Change in Fund Balances	\$ 2,311,036	\$ 672,493	\$ 2,983,529
Fund Balance, July 1, 2019	<u>8,079,605</u>	<u>1,428,184</u>	<u>9,507,789</u>
Fund Balance, June 30, 2020	<u>\$ 10,390,641</u>	<u>\$ 2,100,677</u>	<u>\$ 12,491,318</u>

Exhibit J-5

Washington County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the statement
of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit J-4)		\$ 2,983,529
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 349,211	
Less: current-year depreciation expense	<u>(7,521,406)</u>	(7,172,195)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease (or increase) net assets.		
Add: capital assets transferred from the primary government	\$ 28,010,365	
Less: book value of assets disposed	<u>(76,679)</u>	27,933,686
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2020	\$ 307,701	
Less: deferred delinquent property taxes and other deferred June 30, 2019	<u>(361,914)</u>	(54,213)
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in compensated absences payable	\$ (51,086)	
Change in OPEB liability	(425,851)	
Change in retirement incentive payable	(18,570)	
Change in net pension assets/liability	5,282,326	
Change in deferred outflows related to pensions	(886,049)	
Change in deferred inflows related to pensions	(3,049,808)	
Change in deferred outflows related to OPEB	359,532	
Change in deferred inflows related to OPEB	<u>(561,270)</u>	649,224
Change in net position of governmental activities (Exhibit B)		<u>\$ 24,340,031</u>

Exhibit J-6

Washington County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Washington County School Department
June 30, 2020

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	
<u>ASSETS</u>			
Cash	\$ 2,304	\$ 50	\$ 2,354
Equity in Pooled Cash and Investments	171,806	1,378,050	1,549,856
Inventories	0	52,692	52,692
Due from Other Governments	404,189	180,338	584,527
Total Assets	<u>\$ 578,299</u>	<u>\$ 1,611,130</u>	<u>\$ 2,189,429</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 0	\$ 9,862	\$ 9,862
Payroll Deductions Payable	58,166	591	58,757
Due to Other Funds	15,633	0	15,633
Due to State of Tennessee	4,500	0	4,500
Total Liabilities	<u>\$ 78,299</u>	<u>\$ 10,453</u>	<u>\$ 88,752</u>
<u>FUND BALANCES</u>			
Nonspendable:			
Inventory	\$ 0	\$ 52,692	\$ 52,692
Restricted:			
Restricted for Education	0	1,472,985	1,472,985
Committed:			
Committed for Education	500,000	75,000	575,000
Total Fund Balances	<u>\$ 500,000</u>	<u>\$ 1,600,677</u>	<u>\$ 2,100,677</u>
Total Liabilities and Fund Balances	<u>\$ 578,299</u>	<u>\$ 1,611,130</u>	<u>\$ 2,189,429</u>

Exhibit J-7

Washington County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

	<u>Special Revenue Funds</u>		Total
	School Federal Projects	Central Cafeteria	Nonmajor Governmental Funds
<u>Revenues</u>			
Charges for Current Services	\$ 0	\$ 892,040	\$ 892,040
Other Local Revenues	0	844	844
State of Tennessee	0	41,578	41,578
Federal Government	3,948,527	2,578,094	6,526,621
Total Revenues	<u>\$ 3,948,527</u>	<u>\$ 3,512,556</u>	<u>\$ 7,461,083</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 2,950,228	\$ 0	\$ 2,950,228
Support Services	943,896	0	943,896
Operation of Non-Instructional Services	0	2,840,063	2,840,063
Total Expenditures	<u>\$ 3,894,124</u>	<u>\$ 2,840,063</u>	<u>\$ 6,734,187</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 54,403</u>	<u>\$ 672,493</u>	<u>\$ 726,896</u>
<u>Other Financing Sources (Uses)</u>			
Transfers Out	\$ (54,403)	\$ 0	\$ (54,403)
Total Other Financing Sources (Uses)	<u>\$ (54,403)</u>	<u>\$ 0</u>	<u>\$ (54,403)</u>
Net Change in Fund Balances	\$ 0	\$ 672,493	\$ 672,493
Fund Balance, July 1, 2019	500,000	928,184	1,428,184
Fund Balance, June 30, 2020	<u>\$ 500,000</u>	<u>\$ 1,600,677</u>	<u>\$ 2,100,677</u>

Exhibit J-8

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Washington County School Department
General Purpose School Fund
For the Year Ended June 30, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 30,270,459	\$ 30,083,112	\$ 30,083,112	\$ 187,347
Licenses and Permits	1,533	2,500	2,500	(967)
Charges for Current Services	469,446	558,000	624,000	(154,554)
Other Local Revenues	765,700	206,500	221,126	544,574
State of Tennessee	37,844,418	37,695,601	37,945,960	(101,542)
Federal Government	170,998	168,500	172,400	(1,402)
Other Governments and Citizens Groups	637,725	0	637,725	0
Total Revenues	<u>\$ 70,160,279</u>	<u>\$ 68,714,213</u>	<u>\$ 69,686,823</u>	<u>\$ 473,456</u>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 35,794,963	\$ 37,956,161	\$ 37,526,024	\$ 1,731,061
Special Education Program	4,184,688	4,342,654	4,354,554	169,866
Career and Technical Education Program	2,333,488	2,306,724	2,459,374	125,886
Adult Education Program	0	12,499	12,499	12,499
<u>Support Services</u>				
Attendance	141,097	140,278	142,804	1,707
Health Services	770,380	752,661	776,661	6,281
Other Student Support	1,388,600	1,455,022	1,443,022	54,422
Regular Instruction Program	1,835,529	2,100,487	2,100,487	264,958
Special Education Program	903,085	1,040,595	1,025,595	122,510
Career and Technical Education Program	132,948	142,147	148,647	15,699
Technology	1,844,905	1,741,553	1,869,553	24,648
Other Programs	166,456	0	166,456	0
Board of Education	1,798,331	1,884,605	1,854,605	56,274
Director of Schools	661,362	630,284	686,165	24,803
Office of the Principal	3,757,106	3,843,488	3,854,488	97,382
Fiscal Services	387,932	371,767	408,267	20,335
Operation of Plant	4,782,202	4,952,105	4,993,115	210,913
Maintenance of Plant	2,249,263	2,294,614	2,353,517	104,254
Transportation	2,681,707	3,057,682	3,007,922	326,215
Central and Other	134,882	146,723	146,723	11,841
<u>Operation of Non-Instructional Services</u>				
Food Service	896,193	114,992	927,992	31,799
Community Services	493,948	576,741	580,741	86,793
Early Childhood Education	366,680	438,141	438,141	71,461
<u>Other Debt Service</u>				
Education	260,000	0	260,000	0
Total Expenditures	<u>\$ 67,965,745</u>	<u>\$ 70,301,923</u>	<u>\$ 71,537,352</u>	<u>\$ 3,571,607</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,194,534</u>	<u>\$ (1,587,710)</u>	<u>\$ (1,850,529)</u>	<u>\$ 4,045,063</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 62,099	\$ 0	\$ 31,906	\$ 30,193
Transfers In	54,403	33,000	33,000	21,403
Transfers Out	0	(260,000)	0	0
Total Other Financing Sources	<u>\$ 116,502</u>	<u>\$ (227,000)</u>	<u>\$ 64,906</u>	<u>\$ 51,596</u>

(Continued)

Exhibit J-8

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Washington County School Department
General Purpose School Fund (Cont.)

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Net Change in Fund Balance	\$ 2,311,036	\$ (1,814,710)	\$ (1,785,623)	\$ 4,096,659
Fund Balance, July 1, 2019	8,079,605	6,629,043	6,629,043	1,450,562
Fund Balance, June 30, 2020	\$ 10,390,641	\$ 4,814,333	\$ 4,843,420	\$ 5,547,221

Exhibit J-9

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Washington County School Department
School Federal Projects Fund
For the Year Ended June 30, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 3,948,527	\$ 4,087,466	\$ 5,103,915	\$ (1,155,388)
Total Revenues	\$ 3,948,527	\$ 4,087,466	\$ 5,103,915	\$ (1,155,388)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,382,390	\$ 1,368,156	\$ 1,807,839	\$ 425,449
Alternative Instruction Program	50,372	29,433	58,325	7,953
Special Education Program	1,366,543	1,520,479	1,685,565	319,022
Career and Technical Education Program	150,923	163,667	163,848	12,925
<u>Support Services</u>				
Other Student Support	113,376	147,090	140,112	26,736
Regular Instruction Program	375,198	401,442	539,008	163,810
Special Education Program	90,885	63,869	236,494	145,609
Technology	9,234	4,000	9,717	483
Transportation	355,203	350,909	408,284	53,081
Total Expenditures	\$ 3,894,124	\$ 4,049,045	\$ 5,049,192	\$ 1,155,068
Excess (Deficiency) of Revenues Over Expenditures	\$ 54,403	\$ 38,421	\$ 54,723	\$ (320)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (54,403)	\$ (38,417)	\$ (54,723)	\$ 320
Total Other Financing Sources	\$ (54,403)	\$ (38,417)	\$ (54,723)	\$ 320
Net Change in Fund Balance	\$ 0	\$ 4	\$ 0	\$ 0
Fund Balance, July 1, 2019	500,000	0	0	500,000
Fund Balance, June 30, 2020	\$ 500,000	\$ 4	\$ 0	\$ 500,000

Exhibit J-10

Washington County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Washington County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 892,040	\$ 0	\$ 892,040	\$ 1,008,900	\$ 1,008,900	\$ (116,860)
Other Local Revenues	844	0	844	0	0	844
State of Tennessee	41,578	0	41,578	0	0	41,578
Federal Government	2,578,094	0	2,578,094	2,123,900	2,123,900	454,194
Total Revenues	\$ 3,512,556	\$ 0	\$ 3,512,556	\$ 3,132,800	\$ 3,132,800	\$ 379,756
<u>Expenditures</u>						
<u>Operation of Non-Instructional Services</u>						
Food Service	\$ 2,840,063	\$ 12,881	\$ 2,852,944	\$ 3,072,339	\$ 3,114,477	\$ 261,533
Total Expenditures	\$ 2,840,063	\$ 12,881	\$ 2,852,944	\$ 3,072,339	\$ 3,114,477	\$ 261,533
Excess (Deficiency) of Revenues Over Expenditures	\$ 672,493	\$ (12,881)	\$ 659,612	\$ 60,461	\$ 18,323	\$ 641,289
Net Change in Fund Balance	\$ 672,493	\$ (12,881)	\$ 659,612	\$ 60,461	\$ 18,323	\$ 641,289
Fund Balance, July 1, 2019	928,184	0	928,184	368,430	368,430	559,754
Fund Balance, June 30, 2020	\$ 1,600,677	\$ (12,881)	\$ 1,587,796	\$ 428,891	\$ 386,753	\$ 1,201,043

MISCELLANEOUS SCHEDULES

Exhibit K-1

Washington County, Tennessee
Schedule of Changes in Long-term Notes, Bonds, and Nonexchange Financial Guarantee
For the Year Ended June 30, 2020

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-19	Issued or Other Increases During Period	Paid and/or Matured During Period	Outstanding 6-30-20
<u>GOVERNMENTAL ACTIVITIES:</u>								
<u>NOTES PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
General Obligation Capital Outlay, Series 2013	\$ 5,520,000	2 to 3%	9-13-13	7-15-25	\$ 2,560,000	\$ 0	\$ 450,000	\$ 2,110,000
Total Payable through General Debt Service Fund					\$ 2,560,000	\$ 0	\$ 450,000	\$ 2,110,000
Total Notes Payable					\$ 2,560,000	\$ 0	\$ 450,000	\$ 2,110,000
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
School Refunding 2011	6,895,000	2 to 4	6-27-11	4-1-22	\$ 970,000	\$ 0	\$ 330,000	\$ 640,000
School Construction Refunding 2011	2,870,000	1.7 to 4	6-27-11	4-1-23	1,545,000	0	285,000	1,260,000
School Buses 2012	1,760,000	2	11-9-12	4-1-20	270,000	0	270,000	0
General Obligation School 2013	1,385,000	2 to 3.8	9-13-13	7-25-25	740,000	0	135,000	605,000
General Obligation Refunding, Series 2016A	115,970,000	2.88 to 4	7-13-16	6-1-37	115,805,000	0	2,910,000	112,895,000
General Obligation Refunding, Series 2016B	4,540,000	2	7-13-16	6-1-21	3,720,000	0	1,840,000	1,880,000
General Obligation Bonds, Series 2017A	15,535,000	2.88 to 5	6-30-17	6-1-37	15,535,000	0	575,000	14,960,000
General Obligation Bonds, Series 2017B	14,565,000	2.88 to 5	6-30-17	6-1-37	14,100,000	0	520,000	13,580,000
General Obligation Bonds, Series 2017C	1,850,000	2.3 to 5	6-30-17	6-1-25	1,435,000	0	220,000	1,215,000
Total Payable through General Debt Service Fund					\$ 154,120,000	\$ 0	\$ 7,085,000	\$ 147,035,000
<u>Payable through Rural Debt Service Fund</u>								
Rural Schools 2013	2,630,000	2 to 3	9-13-13	6-30-26	\$ 1,630,000	\$ 0	\$ 215,000	\$ 1,415,000
Total Payable through Rural Debt Service Fund					\$ 1,630,000	\$ 0	\$ 215,000	\$ 1,415,000
Total Bonds Payable					\$ 155,750,000	\$ 0	\$ 7,300,000	\$ 148,450,000
<u>NONEXCHANGE FINANCIAL GUARANTEE</u>								
<u>Payable through General Fund</u>								
Airport Authority 2018 Aerospace Park Bonds	1,912,500	3 to 4.5	3-29-18	5-1-38	\$ 1,408,878	\$ 10,767	\$ 580,017	\$ 839,628
Total Payable through General Fund					\$ 1,408,878	\$ 10,767	\$ 580,017	\$ 839,628
Total Nonexchange Financial Guarantee					\$ 1,408,878	\$ 10,767	\$ 580,017	\$ 839,628

Exhibit K-2

Washington County, Tennessee

Schedule of Long-term Debt Requirements by Year

Year Ending June 30	Notes		
	Principal	Interest	Total
2021	\$ 460,000	\$ 52,475	\$ 512,475
2022	475,000	39,638	514,638
2023	310,000	29,825	339,825
2024	315,000	21,225	336,225
2025	270,000	12,450	282,450
2026	280,000	4,200	284,200
Total	\$ 2,110,000	\$ 159,813	\$ 2,269,813

Year Ending June 30	Bonds		
	Principal	Interest	Total
2021	\$ 7,265,000	\$ 5,415,285	\$ 12,680,285
2022	7,490,000	5,158,161	12,648,161
2023	7,740,000	4,854,687	12,594,687
2024	7,375,000	4,539,533	11,914,533
2025	7,670,000	4,237,543	11,907,543
2026	7,725,000	3,922,928	11,647,928
2027	7,690,000	3,607,387	11,297,387
2028	8,020,000	3,284,437	11,304,437
2029	8,360,000	2,947,487	11,307,487
2030	8,715,000	2,596,087	11,311,087
2031	9,040,000	2,265,338	11,305,338
2032	9,385,000	1,922,138	11,307,138
2033	9,735,000	1,568,056	11,303,056
2034	10,025,000	1,276,006	11,301,006
2035	10,320,000	975,256	11,295,256
2036	10,785,000	673,406	11,458,406
2037	11,110,000	347,188	11,457,188
Total	\$ 148,450,000	\$ 49,590,923	\$ 198,040,923

(Continued)

Exhibit K-2

Washington County, Tennessee

Schedule of Long-term Debt Requirements by Year (Cont.)

Year Ending June 30	Nonexchange Financial Guarantee		
	Principal	Interest	Total
Principal and Interest Requirements on Outstanding Aerospace Park Bonds:			
2021	\$ 70,000	\$ 64,600	\$ 134,600
2022	75,000	61,450	136,450
2023	75,000	58,075	133,075
2024	80,000	54,700	134,700
2025	85,000	51,100	136,100
2026	90,000	47,275	137,275
2027	90,000	44,575	134,575
2028	95,000	41,762	136,762
2029	95,000	38,675	133,675
2030	100,000	35,587	135,587
2031	105,000	32,338	137,338
2032	105,000	28,925	133,925
2033	110,000	25,381	135,381
2034	115,000	21,669	136,669
2035	120,000	17,644	137,644
2036	120,000	13,444	133,444
2037	125,000	9,244	134,244
2038	130,000	4,712	134,712
Total	\$ 1,785,000	\$ 651,156	\$ 2,436,156

Calculation of Nonexchange Financial Guarantee Liability:

Principal Balance Above	\$ 1,785,000
Add: Accrued Interest	10,767
Less: Funds Accumulated in Airport Authority's Escrow Account	<u>(956,139) *</u>
Washington County's Nonexchange Financial Guarantee Liability 6-30-20	<u>\$ 839,628</u>

*Amounts in escrow will be used to make the required principal and interest payments when due.

Exhibit K-3

Washington County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	General Debt Service	Debt retirement	\$ 49,000
Solid Waste/Sanitation	"	"	32,000
Total Transfers Primary Government			<u>\$ 81,000</u>
<u>DISCRETELY PRESENTED WASHINGTON COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects Fund	General Purpose School	Indirect costs	\$ 54,403
Total Transfers Discretely Presented Washington County School Department			<u>\$ 54,403</u>

Exhibit K-4

Washington County, Tennessee
Schedule of Salaries and Official Bonds/Insurance of Principal Officials
Primary Government and Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

Official	Authorization for Salary	Salary Paid During Period	Bond/ Insurance	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 130,346	\$ 400,000	Local Government Property and Casualty Fund
Superintendent of Highways	Section 8-24-102, <i>TCA</i>	112,853	100,000	RLI Insurance Company
Director of Schools	State Board of Education and County Board of Education	136,347 (1)	400,000	Tennessee Risk Management Trust
Trustee	Section 8-24-102, <i>TCA</i>	93,267	4,072,699	RLI Insurance Company
Assessor of Property	Section 8-24-102, <i>TCA</i>	93,267	400,000	Local Government Property and Casualty Fund
Director of Accounts and Budgets	County Commission	93,240	400,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	93,267	400,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	102,594 (2)	400,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i>	102,594 (3)	400,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	93,267	400,000	"
Sheriff	Section 8-24-102, <i>TCA</i>	124,139 (4)	400,000	"
Purchasing Agent	County Commission	65,108	400,000	"
Employee Blanket Bonds:				
Public Employees Dishonesty - Primary Government			400,000	Local Government Property and Casualty Fund
Public Employees Dishonesty - School Department			400,000	Tennessee Risk Management Trust

(1) Includes base salary of \$136,347. Does not include career ladder supplements of \$4,181 and travel allowance of \$4,800.

(2) Includes \$9,327 for administration of multiple courts.

(3) Includes \$9,327 for administration of probate court.

(4) Includes \$11,286 supplement as workhouse superintendent. Does not include law enforcement training supplement of \$800.

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2020

	Special Revenue Funds					Debt Service Funds
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 21,864,354	\$ 979,139	\$ 0	\$ 0	\$ 4,568,461	\$ 12,074,017
Trustee's Collections - Prior Year	696,443	30,633	0	0	148,059	389,939
Trustee's Collections - Bankruptcy	6,264	233	0	0	1,317	2,984
Circuit Clerk/Clerk and Master Collections - Prior Years	230,810	10,184	0	0	48,943	129,022
Interest and Penalty	185,960	8,191	0	0	39,451	103,822
Payments in-Lieu-of Taxes - T.V.A.	1,827	82	0	0	382	1,009
Payments in-Lieu-of Taxes - Local Utilities	360,553	16,144	0	0	75,339	199,111
Payments in-Lieu-of Taxes - Other	4,959	222	0	0	22,425	2,739
<u>County Local Option Taxes</u>						
Local Option Sales Tax	19,379	0	0	0	0	0
Litigation Tax - General	160,906	0	0	0	0	0
Litigation Tax - Special Purpose	18,199	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	298,248
Litigation Tax - Courthouse Security	197,152	0	0	0	0	0
Business Tax	668,973	29,954	0	0	139,785	369,433
Mineral Severance Tax	0	0	0	0	15,227	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	126,200	5,651	0	0	26,370	69,693
Wholesale Beer Tax	364,320	0	0	0	0	0
Other Statutory Local Taxes	123,691	0	0	0	0	0
Total Local Taxes	\$ 25,029,990	\$ 1,080,433	\$ 0	\$ 0	\$ 5,085,759	\$ 13,640,017
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,653	\$ 119	\$ 0	\$ 0	\$ 554	\$ 1,465
Cable TV Franchise	515,043	0	0	0	0	0

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				Debt Service Funds	
		Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	
<u>Licenses and Permits (Cont.)</u>							
<u>Permits</u>							
Building Permits	\$ 248,684	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Other Permits	15,000	0	0	0	500	0	
Total Licenses and Permits	\$ 781,380	\$ 119	\$ 0	\$ 0	\$ 1,054	\$ 1,465	
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 2,409	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Criminal Court</u>							
Fines	4,626	0	0	0	0	0	
Officers Costs	27,162	0	0	0	0	0	
Drug Control Fines	0	0	2,937	0	0	0	
Drug Court Fees	1,421	0	0	0	0	0	
Jail Fees	16,773	0	0	0	0	0	
DUI Treatment Fines	2,249	0	0	0	0	0	
Data Entry Fee - Criminal Court	7,790	0	0	0	0	0	
Courtroom Security Fee	28,104	0	0	0	0	0	
Victims Assistance Assessments	5,952	0	0	0	0	0	
<u>General Sessions Court</u>							
Fines	107,184	0	0	0	0	0	
Officers Costs	83,408	0	0	0	0	0	
Game and Fish Fines	201	0	0	0	0	0	
Drug Control Fines	0	0	7,500	0	0	0	
Drug Court Fees	9,129	0	0	0	0	0	
Jail Fees	98,200	0	0	0	0	0	
DUI Treatment Fines	16,340	0	0	0	0	0	

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					Debt Service Funds
	General	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Data Entry Fee - General Sessions Court	\$ 31,736	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Courtroom Security Fee	3,833	0	0	0	0	0
Victims Assistance Assessments	36,258	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	223	0	0	0	0	0
Officers Costs	966	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,353	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	2,639	0	0	0	0	0
Data Entry Fee - Chancery Court	4,924	0	0	0	0	0
Courtroom Security Fee	587	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	12,799	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	5,360	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	330	0	0	0
Total Fines, Forfeitures, and Penalties	<u>\$ 506,266</u>	<u>\$ 0</u>	<u>\$ 16,127</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Surcharge - Waste Tire Disposal	\$ 0	\$ 117,130	\$ 0	\$ 0	\$ 0	\$ 0
Work Release Charges for Board	625	0	0	0	0	0
<u>Fees</u>						
Copy Fees	645	0	0	0	0	0
Library Fees	16,353	0	0	0	0	0

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					Debt Service Funds
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Archives and Records Management Fee	\$ 248,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Telephone Commissions	165,283	0	0	0	0	0
Electronic Citation Fee	2,505	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	7,178	0	0
Data Processing Fee - Register	43,908	0	0	0	0	0
Data Processing Fee - Sheriff	5,960	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,900	0	0	0	0	0
Data Processing Fee - County Clerk	13,686	0	0	0	0	0
Subscription and Electronic Filing Fee - Circuit and General Sessions	9,830	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	4,410	0	0	0	0	0
<u>Education Charges</u>						
Other Charges for Services	90,645	0	0	0	0	0
Total Charges for Current Services	\$ 609,433	\$ 117,130	\$ 0	\$ 7,178	\$ 0	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 245,381	\$ 4,067	\$ 6,616	\$ 0	\$ 95,821	\$ 145,463
Lease/Rentals	50,514	0	0	0	143,122	0
Sale of Materials and Supplies	0	0	0	0	1,522	0
Commissary Sales	56,739	0	0	0	0	0
Sale of Maps	125	0	0	0	0	0
Sale of Recycled Materials	0	167,431	0	0	0	0
Miscellaneous Refunds	43,389	4	0	0	222	0
<u>Nonrecurring Items</u>						
Sale of Equipment	8,138	0	0	0	32,755	0

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					Debt Service Funds
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Sale of Property	\$ 800,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Damages Recovered from Individuals	2,284	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	3,334	0	6,125	0	0	0
Total Other Local Revenues	<u>\$ 1,209,904</u>	<u>\$ 171,502</u>	<u>\$ 12,741</u>	<u>\$ 0</u>	<u>\$ 273,442</u>	<u>\$ 145,463</u>
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 1,229,261	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	673,652	0	0	0	0	0
General Sessions Court Clerk	1,034,022	0	0	0	0	0
Clerk and Master	480,792	0	0	0	0	0
Register	711,757	0	0	0	0	0
Sheriff	37,432	0	0	0	0	0
Trustee	2,249,818	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 6,416,734</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 15,610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	74,400	0	0	0	0	0
Other Public Safety Grants	13,376	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	768,810	0	0	0	0	0
Other Health and Welfare Grants	0	0	0	0	0	0

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					Debt Service Funds
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service
<u>State of Tennessee (Cont.)</u>						
<u>Public Works Grants</u>						
Bridge Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 634,412	\$ 0
Litter Program	55,413	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	102,162	0	0	0	0	0
Beer Tax	18,175	0	0	0	0	0
Vehicle Certificate of Title Fees	17,127	0	0	0	0	0
Alcoholic Beverage Tax	230,646	0	0	0	0	0
State Revenue Sharing - Telecommunications	231,930	0	0	0	0	0
Contracted Prisoner Boarding	1,685,931	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	3,165,438	0
Petroleum Special Tax	0	0	0	0	88,735	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	19,592	0	0	0	0	0
Other State Revenues	968,161	112,188	0	0	0	0
Total State of Tennessee	\$ 4,216,497	\$ 112,188	\$ 0	\$ 0	\$ 3,888,585	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 62,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	101,531	0	0	0	0	0
Law Enforcement Grants	23,175	0	0	0	0	0
COVID-19 Grant #1	8,032	155	0	0	1,059	0
COVID-19 Grant #3	7,610	0	0	0	0	0
COVID-19 Grant #4	2,410	0	0	0	0	0
Other Federal through State	1,500	0	0	0	0	0

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					Debt Service Funds
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service
<u>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue</u>						
Asset Forfeiture Funds	\$ 25,717	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Direct Federal Revenue	1,185,362	0	0	0	0	0
Total Federal Government	<u>\$ 1,417,837</u>	<u>\$ 155</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,059</u>	<u>\$ 0</u>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Paving and Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,344	\$ 0
Contributions	13,500	0	0	0	0	0
Contracted Services	138,327	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	3,200	0	0	0	0	0
<u>Other</u>						
Other	167,377	0	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 322,404</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 106,344</u>	<u>\$ 0</u>
Total	<u>\$ 40,510,445</u>	<u>\$ 1,481,527</u>	<u>\$ 28,868</u>	<u>\$ 7,178</u>	<u>\$ 9,356,243</u>	<u>\$ 13,786,945</u>

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 6,527,831	\$ 46,013,802
Trustee's Collections - Prior Year	0	200,616	1,465,690
Trustee's Collections - Bankruptcy	0	2,194	12,992
Circuit Clerk/Clerk and Master Collections - Prior Years	0	66,787	485,746
Interest and Penalty	0	53,871	391,295
Payments in-Lieu-of Taxes - T.V.A.	0	545	3,845
Payments in-Lieu-of Taxes - Local Utilities	0	107,628	758,775
Payments in-Lieu-of Taxes - Other	0	1,077	31,422
<u>County Local Option Taxes</u>			
Local Option Sales Tax	0	0	19,379
Litigation Tax - General	0	0	160,906
Litigation Tax - Special Purpose	0	0	18,199
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	298,248
Litigation Tax - Courthouse Security	0	0	197,152
Business Tax	0	199,694	1,407,839
Mineral Severance Tax	0	0	15,227
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	37,672	265,586
Wholesale Beer Tax	0	0	364,320
Other Statutory Local Taxes	0	0	123,691
Total Local Taxes	\$ 0	\$ 7,197,915	\$ 52,034,114
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Marriage Licenses	\$ 0	\$ 792	\$ 5,583
Cable TV Franchise	0	0	515,043

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>Licenses and Permits (Cont.)</u>			
<u>Permits</u>			
Building Permits	\$ 0	\$ 0	\$ 248,684
Other Permits	0	0	15,500
Total Licenses and Permits	<u>\$ 0</u>	<u>\$ 792</u>	<u>\$ 784,810</u>
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	\$ 0	\$ 0	\$ 2,409
<u>Criminal Court</u>			
Fines	0	0	4,626
Officers Costs	0	0	27,162
Drug Control Fines	0	0	2,937
Drug Court Fees	0	0	1,421
Jail Fees	0	0	16,773
DUI Treatment Fines	0	0	2,249
Data Entry Fee - Criminal Court	0	0	7,790
Courtroom Security Fee	0	0	28,104
Victims Assistance Assessments	0	0	5,952
<u>General Sessions Court</u>			
Fines	0	0	107,184
Officers Costs	0	0	83,408
Game and Fish Fines	0	0	201
Drug Control Fines	0	0	7,500
Drug Court Fees	0	0	9,129
Jail Fees	0	0	98,200
DUI Treatment Fines	0	0	16,340

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>			
<u>General Sessions Court (Cont.)</u>			
Data Entry Fee - General Sessions Court	\$ 0	\$ 0	\$ 31,736
Courtroom Security Fee	0	0	3,833
Victims Assistance Assessments	0	0	36,258
<u>Juvenile Court</u>			
Fines	0	0	223
Officers Costs	0	0	966
Data Entry Fee - Juvenile Court	0	0	1,353
<u>Chancery Court</u>			
Officers Costs	0	0	2,639
Data Entry Fee - Chancery Court	0	0	4,924
Courtroom Security Fee	0	0	587
<u>Other Courts - In-county</u>			
Fines	0	0	12,799
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0	0	5,360
Other Fines, Forfeitures, and Penalties	0	0	330
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 522,393
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Surcharge - Waste Tire Disposal	\$ 0	\$ 0	\$ 117,130
Work Release Charges for Board	0	0	625
<u>Fees</u>			
Copy Fees	0	0	645
Library Fees	0	0	16,353

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>Charges for Current Services (Cont.)</u>			
<u>Fees (Cont.)</u>			
Archives and Records Management Fee	\$ 0	\$ 0	\$ 248,683
Telephone Commissions	0	0	165,283
Electronic Citation Fee	0	0	2,505
Constitutional Officers' Fees and Commissions	0	0	7,178
Data Processing Fee - Register	0	0	43,908
Data Processing Fee - Sheriff	0	0	5,960
Sexual Offender Registration Fee - Sheriff	0	0	6,900
Data Processing Fee - County Clerk	0	0	13,686
Subscription and Electronic Filing Fee - Circuit and General Sessions	0	0	9,830
Vehicle Insurance Coverage and Reinstatement Fees	0	0	4,410
<u>Education Charges</u>			
Other Charges for Services	0	0	90,645
Total Charges for Current Services	\$ 0	\$ 0	\$ 733,741
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$ 1,056	\$ 164,060	\$ 662,464
Lease/Rentals	0	47,250	240,886
Sale of Materials and Supplies	0	0	1,522
Commissary Sales	0	0	56,739
Sale of Maps	0	0	125
Sale of Recycled Materials	0	0	167,431
Miscellaneous Refunds	0	50,000	93,615
<u>Nonrecurring Items</u>			
Sale of Equipment	0	0	40,893

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>Other Local Revenues (Cont.)</u>			
<u>Nonrecurring Items (Cont.)</u>			
Sale of Property	\$ 0	\$ 0	\$ 800,000
Damages Recovered from Individuals	0	0	2,284
<u>Other Local Revenues</u>			
Other Local Revenues	0	0	9,459
Total Other Local Revenues	<u>\$ 1,056</u>	<u>\$ 261,310</u>	<u>\$ 2,075,418</u>
<u>Fees Received From County Officials</u>			
<u>Fees In-Lieu-of Salary</u>			
County Clerk	\$ 0	\$ 0	\$ 1,229,261
Circuit Court Clerk	0	0	673,652
General Sessions Court Clerk	0	0	1,034,022
Clerk and Master	0	0	480,792
Register	0	0	711,757
Sheriff	0	0	37,432
Trustee	0	0	2,249,818
Total Fees Received From County Officials	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,416,734</u>
<u>State of Tennessee</u>			
<u>General Government Grants</u>			
Juvenile Services Program	\$ 0	\$ 0	\$ 15,610
<u>Public Safety Grants</u>			
Law Enforcement Training Programs	0	0	74,400
Other Public Safety Grants	0	0	13,376
<u>Health and Welfare Grants</u>			
Health Department Programs	0	20,000	788,810
Other Health and Welfare Grants	0	422,000	422,000

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>State of Tennessee (Cont.)</u>			
<u>Public Works Grants</u>			
Bridge Program	\$ 0	\$ 0	\$ 634,412
Litter Program	0	0	55,413
<u>Other State Revenues</u>			
Income Tax	0	0	102,162
Beer Tax	0	0	18,175
Vehicle Certificate of Title Fees	0	0	17,127
Alcoholic Beverage Tax	0	0	230,646
State Revenue Sharing - Telecommunications	0	0	231,930
Contracted Prisoner Boarding	0	0	1,685,931
Gasoline and Motor Fuel Tax	0	0	3,165,438
Petroleum Special Tax	0	0	88,735
Registrar's Salary Supplement	0	0	15,164
Other State Grants	0	0	19,592
Other State Revenues	0	0	1,080,349
Total State of Tennessee	\$ 0	\$ 442,000	\$ 8,659,270
<u>Federal Government</u>			
<u>Federal Through State</u>			
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 62,500
Homeland Security Grants	0	0	101,531
Law Enforcement Grants	0	0	23,175
COVID-19 Grant #1	0	0	9,246
COVID-19 Grant #3	0	0	7,610
COVID-19 Grant #4	0	0	2,410
Other Federal through State	0	0	1,500

(Continued)

Exhibit K-5

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	Capital Projects Fund	Total
	Rural Debt Service	General Capital Projects	
<u>Federal Government (Cont.)</u>			
<u>Direct Federal Revenue</u>			
Asset Forfeiture Funds	\$ 0	\$ 0	\$ 25,717
Other Direct Federal Revenue	0	0	1,185,362
Total Federal Government	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,419,051</u>
<u>Other Governments and Citizens Groups</u>			
<u>Other Governments</u>			
Paving and Maintenance	\$ 0	\$ 0	\$ 106,344
Contributions	260,000	0	273,500
Contracted Services	0	0	138,327
<u>Citizens Groups</u>			
Donations	0	0	3,200
<u>Other</u>			
Other	0	102,500	269,877
Total Other Governments and Citizens Groups	<u>\$ 260,000</u>	<u>\$ 102,500</u>	<u>\$ 791,248</u>
Total	<u>\$ 261,056</u>	<u>\$ 8,004,517</u>	<u>\$ 73,436,779</u>

Exhibit K-6

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

	Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 12,588,810	\$ 0	\$ 0	\$ 12,588,810
Trustee's Collections - Prior Year	405,892	0	0	405,892
Trustee's Collections - Bankruptcy	3,569	0	0	3,569
Circuit Clerk/Clerk and Master Collections - Prior Years	134,348	0	0	134,348
Interest and Penalty	108,132	0	0	108,132
Payments in-Lieu-of Taxes - T.V.A.	2,018	0	0	2,018
Payments in-Lieu-of Taxes - Local Utilities	207,593	0	0	207,593
Payments in-Lieu-of Taxes - Other	17,212	0	0	17,212
<u>County Local Option Taxes</u>				
Local Option Sales Tax	16,351,793	0	0	16,351,793
Business Tax	376,783	0	0	376,783
Mixed Drink Tax	1,494	0	0	1,494
<u>Statutory Local Taxes</u>				
Bank Excise Tax	72,815	0	0	72,815
Total Local Taxes	\$ 30,270,459	\$ 0	\$ 0	\$ 30,270,459
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 1,533	\$ 0	\$ 0	\$ 1,533
Total Licenses and Permits	\$ 1,533	\$ 0	\$ 0	\$ 1,533
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Adult Education	\$ 2,250	\$ 0	\$ 0	\$ 2,250

(Continued)

Exhibit K-6

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

	Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Charges for Current Services (Cont.)</u>				
<u>Education Charges (Cont.)</u>				
Tuition - Other	\$ 35,110	\$ 0	\$ 0	\$ 35,110
Lunch Payments - Children	0	0	664,041	664,041
Lunch Payments - Adults	0	0	938	938
Income from Breakfast	0	0	117,372	117,372
A la Carte Sales	0	0	49,227	49,227
Community Service Fees - Children	432,086	0	0	432,086
Other Charges for Services	0	0	60,462	60,462
Total Charges for Current Services	\$ 469,446	\$ 0	\$ 892,040	\$ 1,361,486
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 210,213	\$ 0	\$ 0	\$ 210,213
Miscellaneous Refunds	7,354	0	0	7,354
<u>Nonrecurring Items</u>				
Sale of Equipment	15,073	0	844	15,917
Damages Recovered from Individuals	297,352	0	0	297,352
Contributions and Gifts	140,481	0	0	140,481
<u>Other Local Revenues</u>				
Other Local Revenues	95,227	0	0	95,227
Total Other Local Revenues	\$ 765,700	\$ 0	\$ 844	\$ 766,544
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-behalf Contributions for OPEB	\$ 166,456	\$ 0	\$ 0	\$ 166,456

(Continued)

Exhibit K-6

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

	Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee (Cont.)</u>				
<u>State Education Funds</u>				
Basic Education Program	\$ 35,631,484	\$ 0	\$ 0	\$ 35,631,484
Early Childhood Education	161,632	0	0	161,632
Driver Education	41,083	0	0	41,083
Other State Education Funds	140,184	0	0	140,184
Career Ladder Program	95,406	0	0	95,406
<u>Other State Revenues</u>				
State Revenue Sharing - T.V.A.	1,277,167	0	0	1,277,167
Other State Grants	331,006	0	15,500	346,506
Other State Revenues	0	0	26,078	26,078
Total State of Tennessee	\$ 37,844,418	\$ 0	\$ 41,578	\$ 37,885,996
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,189,478	\$ 1,189,478
USDA - Commodities	0	0	188,163	188,163
Breakfast	0	0	376,610	376,610
USDA - Other	0	0	823,843	823,843
Vocational Education - Basic Grants to States	0	187,188	0	187,188
Title I Grants to Local Education Agencies	0	1,606,804	0	1,606,804
Special Education - Grants to States	0	1,783,537	0	1,783,537
Special Education Preschool Grants	0	42,563	0	42,563
English Language Acquisition Grants	4,087	0	0	4,087
Eisenhower Professional Development State Grants	0	196,489	0	196,489
Other Federal through State	0	131,946	0	131,946

(Continued)

Exhibit K-6

Washington County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

	<u>Special Revenue Funds</u>			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Federal Government (Cont.)</u>				
<u>Direct Federal Revenue</u>				
ROTC Reimbursement	\$ 166,911	\$ 0	\$ 0	\$ 166,911
Total Federal Government	<u>\$ 170,998</u>	<u>\$ 3,948,527</u>	<u>\$ 2,578,094</u>	<u>\$ 6,697,619</u>
<u>Other Governments and Citizens Groups</u>				
<u>Other Governments</u>				
Contributions	\$ 637,725	\$ 0	\$ 0	\$ 637,725
Total Other Governments and Citizens Groups	<u>\$ 637,725</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 637,725</u>
Total	<u>\$ 70,160,279</u>	<u>\$ 3,948,527</u>	<u>\$ 3,512,556</u>	<u>\$ 77,621,362</u>

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2020

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	67,500	
Other Per Diem and Fees		1,200	
Social Security		4,259	
Pensions		3,575	
Employer Medicare		996	
Contracts with Private Agencies		2,200	
Dues and Memberships		9,730	
Maintenance Agreements		3,000	
Travel		2,069	
Tuition		695	
Other Supplies and Materials		45	
Other Charges		716	
Total County Commission			\$ 95,985

Board of Equalization

Board and Committee Members Fees	\$	10,320	
Total Board of Equalization			10,320

County Mayor/Executive

County Official/Administrative Officer	\$	130,346	
Assistant(s)		54,705	
Social Security		11,736	
Pensions		17,783	
Employee and Dependent Insurance		21,114	
Employer Medicare		2,745	
Other Fringe Benefits		6,822	
Communication		627	
Dues and Memberships		2,572	
Maintenance Agreements		2,528	
Postal Charges		44	
Rentals		3,372	
Travel		2,238	
Tuition		280	
Duplicating Supplies		173	
Office Supplies		143	
Other Charges		113	
Total County Mayor/Executive			257,341

County Attorney

County Official/Administrative Officer	\$	5,833	
Supervisor/Director		94,822	
Paraprofessionals		42,442	
Social Security		8,484	
Pensions		13,752	
Employee and Dependent Insurance		21,114	
Employer Medicare		1,985	
Contracts with Private Agencies		26	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

County Attorney (Cont.)

Dues and Memberships	\$	1,104	
Legal Services		61,861	
Legal Notices, Recording, and Court Costs		132	
Licenses		80	
Maintenance Agreements		681	
Postal Charges		82	
Rentals		154	
Travel		410	
Tuition		175	
Data Processing Supplies		42	
Office Supplies		991	
Periodicals		4,738	
Software		109	
Other Supplies and Materials		221	
Data Processing Equipment		5,549	
Total County Attorney			\$ 264,787

Election Commission

County Official/Administrative Officer	\$	83,941
Deputy(ies)		171,525
Part-time Personnel		49,797
Election Commission		20,500
Election Workers		33,625
Social Security		18,492
Pensions		24,080
Employee and Dependent Insurance		71,402
Employer Medicare		4,346
Other Fringe Benefits		480
Communication		701
Contracts with Private Agencies		534
Data Processing Services		10,878
Dues and Memberships		650
Legal Notices, Recording, and Court Costs		6,406
Maintenance Agreements		18,556
Postal Charges		8,000
Printing, Stationery, and Forms		11,572
Rentals		36,173
Travel		3,707
Tuition		675
Other Contracted Services		8,500
Data Processing Supplies		5,244
Duplicating Supplies		912
Electricity		2,307
Natural Gas		443
Office Supplies		4,728
Water and Sewer		293
Software		77

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Other Supplies and Materials	\$	60	
Liability Insurance		9,284	
Other Charges		250	
Data Processing Equipment		3,084	
Total Election Commission			\$ 611,222

Register of Deeds

County Official/Administrative Officer	\$	93,267	
Deputy(ies)		245,666	
Part-time Personnel		12,870	
Social Security		20,275	
Pensions		32,571	
Employee and Dependent Insurance		89,064	
Employer Medicare		4,744	
Other Fringe Benefits		54	
Communication		236	
Contracts with Private Agencies		354	
Dues and Memberships		941	
Maintenance Agreements		17,979	
Postal Charges		1,427	
Rentals		2,006	
Travel		449	
Custodial Supplies		1	
Data Processing Supplies		3,710	
Duplicating Supplies		895	
Office Supplies		8,670	
Data Processing Equipment		9,660	
Other Capital Outlay		11,949	
Total Register of Deeds			556,788

Planning

Assistant(s)	\$	82,676	
Supervisor/Director		63,898	
Board and Committee Members Fees		2,544	
Social Security		8,943	
Pensions		14,094	
Employee and Dependent Insurance		18,164	
Employer Medicare		1,820	
Dues and Memberships		512	
Legal Notices, Recording, and Court Costs		721	
Maintenance Agreements		9,900	
Data Processing Equipment		9,262	
Total Planning			212,534

Codes Compliance

Assistant(s)	\$	31,841	
Supervisor/Director		59,615	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Other Salaries and Wages	\$	88,215	
Social Security		10,507	
Pensions		17,035	
Employee and Dependent Insurance		54,844	
Employer Medicare		2,732	
Communication		4,297	
Contracts with Private Agencies		147	
Dues and Memberships		620	
Maintenance Agreements		9,263	
Postal Charges		1,300	
Rentals		5,351	
Travel		795	
Tuition		400	
Data Processing Supplies		797	
Duplicating Supplies		580	
Gasoline		5,175	
Office Supplies		6,323	
Periodicals		391	
Uniforms		738	
Vehicle Parts		1,076	
Software		440	
Vehicle and Equipment Insurance		1,406	
Hazardous Waste Cleanup		22,893	
Other Charges		100	
Data Processing Equipment		6,288	
Furniture and Fixtures		320	
Total Codes Compliance			\$ 333,489

County Buildings

Maintenance Agreements	\$	58,489	
Maintenance and Repair Services - Buildings		13,804	
Maintenance and Repair Services - Equipment		2,817	
Pest Control		2,115	
Rentals		9,762	
Permits		120	
Custodial Supplies		21,556	
Electricity		183,496	
Equipment and Machinery Parts		114	
Natural Gas		23,029	
Utilities		543	
Water and Sewer		10,036	
Other Supplies and Materials		2,025	
Building and Contents Insurance		49,530	
Total County Buildings			377,436

Other General Administration

Custodial Personnel	\$	55,440	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Other General Administration (Cont.)

Part-time Personnel	\$	13,514	
Other Salaries and Wages		113,928	
Social Security		9,866	
Pensions		13,761	
Employee and Dependent Insurance		52,978	
Employer Medicare		2,503	
Other Fringe Benefits		441	
Audit Services		47,492	
Communication		51,667	
Consultants		7,617	
Contracts with Private Agencies		70,027	
Dues and Memberships		1,455	
Legal Notices, Recording, and Court Costs		5,206	
Maintenance Agreements		65,321	
Postal Charges		128	
Printing, Stationery, and Forms		62	
Rentals		1,490	
Travel		3,286	
Tuition		300	
Other Contracted Services		3,000	
Food Supplies		475	
Office Supplies		1,297	
Software		81,237	
Other Supplies and Materials		1,647	
Judgments		6,000	
Liability Insurance		66,859	
Trustee's Commission		507,225	
Vehicle and Equipment Insurance		413	
Workers' Compensation Insurance		248,285	
Tax Relief Program		370,436	
Other Charges		38,898	
Data Processing Equipment		56,120	
Total Other General Administration			\$ 1,898,374

Preservation of Records

Assistant(s)	\$	29,904
Supervisor/Director		63,955
Part-time Personnel		2,682
Social Security		5,756
Pensions		9,020
Employee and Dependent Insurance		18,954
Employer Medicare		1,347
Architects		10,140
Communication		1,072
Contributions		15,000
Maintenance Agreements		1,305
Maintenance and Repair Services - Buildings		1,113

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Pest Control	\$	361	
Postal Charges		55	
Travel		187	
Other Contracted Services		1,160	
Custodial Supplies		282	
Electricity		11,589	
Natural Gas		468	
Office Supplies		591	
Water and Sewer		616	
Other Supplies and Materials		7,384	
Building and Contents Insurance		1,107	
Building Improvements		109,000	
Furniture and Fixtures		15,400	
Total Preservation of Records			\$ 308,448

Finance

Accounting and Budgeting

Supervisor/Director	\$	93,240	
Accountants/Bookkeepers		182,379	
Part-time Personnel		2,232	
Social Security		16,444	
Pensions		24,660	
Employee and Dependent Insurance		56,653	
Employer Medicare		3,880	
Other Fringe Benefits		432	
Communication		1,434	
Consultants		4,176	
Data Processing Services		26,229	
Maintenance Agreements		4,798	
Travel		63	
Tuition		494	
Data Processing Supplies		4,159	
Duplicating Supplies		239	
Office Supplies		2,110	
Other Charges		549	
Data Processing Equipment		1,218	
Total Accounting and Budgeting			425,389

Purchasing

Supervisor/Director	\$	65,108	
Purchasing Personnel		63,961	
Social Security		7,600	
Pensions		12,404	
Employee and Dependent Insurance		31,428	
Employer Medicare		1,779	
Communication		952	
Legal Notices, Recording, and Court Costs		3,248	

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Finance (Cont.)Purchasing (Cont.)

Maintenance Agreements	\$	641	
Postal Charges		330	
Duplicating Supplies		373	
Office Supplies		1,391	
Other Charges		45	
Total Purchasing			\$ 189,260

Property Assessor's Office

County Official/Administrative Officer	\$	93,267	
Deputy(ies)		69,603	
Other Salaries and Wages		38,126	
Social Security		12,095	
Pensions		19,316	
Employee and Dependent Insurance		32,940	
Employer Medicare		2,830	
Contracts with Private Agencies		1,536	
Data Processing Services		32,575	
Dues and Memberships		2,975	
Legal Notices, Recording, and Court Costs		201	
Maintenance Agreements		4,040	
Postal Charges		1,000	
Rentals		739	
Travel		559	
Tuition		800	
Data Processing Supplies		943	
Duplicating Supplies		492	
Gasoline		1,048	
Office Supplies		1,563	
Periodicals		656	
Other Charges		150	
Total Property Assessor's Office			317,454

Reappraisal Program

Deputy(ies)	\$	247,328	
Other Salaries and Wages		71,706	
Social Security		18,748	
Pensions		30,659	
Employee and Dependent Insurance		99,090	
Employer Medicare		4,388	
Other Fringe Benefits		639	
Accounting Services		43,950	
Data Processing Services		11,609	
Maintenance Agreements		578	
Maintenance and Repair Services - Vehicles		681	
Postal Charges		5,999	
Data Processing Supplies		6,700	
Duplicating Supplies		997	

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Finance (Cont.)Reappraisal Program (Cont.)

Gasoline	\$	1,637	
Office Supplies		3,612	
Vehicle Parts		66	
Software		103	
Other Supplies and Materials		323	
Vehicle and Equipment Insurance		2,654	
Data Processing Equipment		1,627	
Total Reappraisal Program			\$ 553,094

County Trustee's Office

County Official/Administrative Officer	\$	93,267	
Deputy(ies)		168,435	
Salary Supplements		3,500	
Temporary Personnel		33,974	
Social Security		17,336	
Pensions		25,486	
Employee and Dependent Insurance		60,084	
Employer Medicare		4,108	
Communication		1,484	
Contracts with Private Agencies		438	
Data Processing Services		26,539	
Dues and Memberships		941	
Legal Notices, Recording, and Court Costs		423	
Maintenance Agreements		26,378	
Maintenance and Repair Services - Equipment		400	
Postal Charges		1,920	
Rentals		28,423	
Travel		1,285	
Tuition		280	
Duplicating Supplies		522	
Electricity		1,662	
Natural Gas		704	
Office Supplies		4,919	
Other Supplies and Materials		39	
Other Charges		345	
Office Equipment		21,929	
Total County Trustee's Office			524,821

County Clerk's Office

County Official/Administrative Officer	\$	93,267	
Deputy(ies)		497,019	
Social Security		34,046	
Pensions		56,727	
Employee and Dependent Insurance		208,116	
Employer Medicare		7,967	
Other Fringe Benefits		156	
Communication		2,287	

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Finance (Cont.)County Clerk's Office (Cont.)

Contracts with Private Agencies	\$	847	
Dues and Memberships		956	
Maintenance Agreements		31,876	
Maintenance and Repair Services - Buildings		127	
Postal Charges		27,500	
Printing, Stationery, and Forms		1,880	
Rentals		30,353	
Travel		1,779	
Data Processing Supplies		4,781	
Duplicating Supplies		1,614	
Electricity		1,662	
Natural Gas		704	
Office Supplies		4,879	
Software		9,600	
Data Processing Equipment		1,250	
Total County Clerk's Office			\$ 1,019,393

Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	102,594	
Deputy(ies)		1,192,503	
Salary Supplements		16,500	
Part-time Personnel		15,538	
Overtime Pay		9,338	
Social Security		78,032	
Pensions		112,867	
Employee and Dependent Insurance		454,961	
Employer Medicare		18,260	
Other Fringe Benefits		360	
Communication		1,001	
Contracts with Private Agencies		1,418	
Dues and Memberships		876	
Maintenance Agreements		63,417	
Printing, Stationery, and Forms		5,811	
Rentals		7,070	
Travel		2,833	
Tuition		885	
Data Processing Supplies		8,854	
Duplicating Supplies		3,436	
Office Supplies		9,929	
Periodicals		531	
Other Supplies and Materials		566	
Other Charges		150	
Data Processing Equipment		2,904	
Total Circuit Court			2,110,634

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Administration of Justice (Cont.)General Sessions Judge

Judge(s)	\$	512,609	
Part-time Personnel		6,338	
Social Security		25,053	
Pensions		55,290	
Employee and Dependent Insurance		46,926	
Employer Medicare		7,376	
Dues and Memberships		2,084	
Licenses		585	
Travel		4,924	
Tuition		30	
Office Supplies		56	
Periodicals		747	
Other Supplies and Materials		194	
Other Capital Outlay		8,713	
Total General Sessions Judge			\$ 670,925

Drug Court

Contracts with Private Agencies	\$	15,000	
Total Drug Court			15,000

Chancery Court

County Official/Administrative Officer	\$	102,594	
Deputy(ies)		357,979	
Part-time Personnel		1,622	
Social Security		27,404	
Pensions		44,261	
Employee and Dependent Insurance		115,236	
Employer Medicare		6,412	
Communication		700	
Contracts with Private Agencies		307	
Dues and Memberships		876	
Legal Notices, Recording, and Court Costs		30,252	
Licenses		570	
Maintenance Agreements		53,014	
Postal Charges		5,000	
Rentals		4,298	
Tuition		525	
Data Processing Supplies		307	
Duplicating Supplies		986	
Office Supplies		9,308	
Periodicals		1,223	
Other Charges		447	
Other Equipment		450	
Total Chancery Court			763,771

District Attorney General

Contracts with Government Agencies	\$	69,882	
Legal Services		71,050	
Total District Attorney General			140,932

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice

Part-time Personnel	\$	30,522	
Jury and Witness Expense		21,346	
Other Per Diem and Fees		5,470	
Social Security		1,721	
Employee and Dependent Insurance		18,954	
Employer Medicare		403	
Evaluation and Testing		6,600	
Legal Notices, Recording, and Court Costs		65,052	
Office Supplies		44	
Other Supplies and Materials		278	
Total Other Administration of Justice			\$ 150,390

Courtroom Security

Deputy(ies)	\$	402,869	
Sergeant(s)		56,230	
Social Security		27,428	
Pensions		39,551	
Employee and Dependent Insurance		136,132	
Employer Medicare		6,419	
Other Fringe Benefits		519	
Other Equipment		6,630	
Total Courtroom Security			675,778

Victim Assistance Programs

Contributions	\$	42,210	
Total Victim Assistance Programs			42,210

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	124,139	
Deputy(ies)		2,616,459	
Lieutenant(s)		793,917	
Sergeant(s)		352,207	
Salary Supplements		74,400	
Part-time Personnel		9,446	
Other Salaries and Wages		760,245	
Social Security		277,594	
Pensions		428,198	
Employee and Dependent Insurance		1,448,799	
Employer Medicare		64,969	
Other Fringe Benefits		5,754	
Communication		90,356	
Contracts with Government Agencies		56,810	
Contracts with Private Agencies		2,295	
Data Processing Services		1,092	
Dues and Memberships		5,186	
Evaluation and Testing		4,800	

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Public Safety (Cont.)Sheriff's Department (Cont.)

Freight Expenses	\$	1,613	
Legal Notices, Recording, and Court Costs		134	
Licenses		556	
Maintenance Agreements		111,437	
Maintenance and Repair Services - Equipment		577	
Maintenance and Repair Services - Vehicles		14,424	
Medical and Dental Services		948	
Postal Charges		2,460	
Printing, Stationery, and Forms		6,215	
Rentals		43,151	
Travel		11,531	
Tuition		13,202	
Veterinary Services		2,885	
Other Contracted Services		2,500	
Animal Food and Supplies		2,956	
Data Processing Supplies		19,580	
Duplicating Supplies		580	
Garage Supplies		7,806	
Gasoline		164,944	
Instructional Supplies and Materials		580	
Law Enforcement Supplies		112,279	
Lubricants		6,594	
Office Supplies		4,953	
Periodicals		2,567	
Tires and Tubes		19,127	
Uniforms		164,252	
Vehicle Parts		31,223	
Software		576	
Other Supplies and Materials		17,426	
Liability Insurance		94,455	
Vehicle and Equipment Insurance		59,240	
Liability Claims		1,000	
Other Charges		4,646	
Data Processing Equipment		74,565	
Motor Vehicles		53,465	
Total Sheriff's Department			\$ 8,171,113

Administration of the Sexual Offender Registry

Remittance of Revenue Collected	\$	2,200	
Total Administration of the Sexual Offender Registry			2,200

Jail

Deputy(ies)	\$	2,477,430	
Lieutenant(s)		408,402	
Sergeant(s)		212,563	
Part-time Personnel		45,907	
Other Salaries and Wages		670,083	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Social Security	\$	225,686	
Pensions		302,415	
Employee and Dependent Insurance		1,026,639	
Employer Medicare		52,990	
Other Fringe Benefits		3,546	
Communication		8,355	
Contracts with Private Agencies		1,861,697	
Freight Expenses		218	
Licenses		25	
Maintenance Agreements		230,206	
Maintenance and Repair Services - Buildings		35,135	
Maintenance and Repair Services - Equipment		13,120	
Medical and Dental Services		9,355	
Pest Control		5,500	
Postal Charges		268	
Printing, Stationery, and Forms		1,518	
Rentals		8,441	
Transportation - Other than Students		66,688	
Travel		3,600	
Tuition		600	
Disposal Fees		9,882	
Other Contracted Services		450	
Custodial Supplies		76,902	
Data Processing Supplies		10,582	
Diesel Fuel		206	
Duplicating Supplies		4,475	
Electricity		287,073	
Food Preparation Supplies		18,537	
Food Supplies		732,943	
Law Enforcement Supplies		19,486	
Natural Gas		74,387	
Office Supplies		13,332	
Prisoners Clothing		33,194	
Uniforms		70,109	
Water and Sewer		184,354	
Chemicals		1,691	
Software		6,146	
Other Supplies and Materials		64,867	
Building and Contents Insurance		54,037	
Premiums on Corporate Surety Bonds		50	
Liability Claims		2,500	
Data Processing Equipment		33,902	
Food Service Equipment		2,659	
Total Jail			\$ 9,372,151
<u>Juvenile Services</u>			
Supervisor/Director	\$	53,271	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services (Cont.)

Youth Service Officer(s)	\$	106,817	
Paraprofessionals		49,657	
Social Security		12,645	
Pensions		20,157	
Employee and Dependent Insurance		34,452	
Employer Medicare		2,959	
Other Fringe Benefits		384	
Communication		2,324	
Contracts with Government Agencies		4,500	
Contracts with Other Public Agencies		198,660	
Contracts with Private Agencies		113	
Data Processing Services		3,750	
Dues and Memberships		240	
Maintenance Agreements		1,251	
Rentals		468	
Travel		3,826	
Tuition		150	
Other Contracted Services		196	
Drugs and Medical Supplies		467	
Duplicating Supplies		145	
Office Supplies		4,209	
Total Juvenile Services			\$ 500,641

Work Release Program

Board and Committee Members Fees	\$	8,640	
Social Security		533	
Pensions		277	
Employer Medicare		125	
Total Work Release Program			9,575

Fire Prevention and Control

Contributions	\$	971,000	
Total Fire Prevention and Control			971,000

Civil Defense

Supervisor/Director	\$	62,477	
Other Salaries and Wages		39,537	
Social Security		6,167	
Pensions		9,804	
Employee and Dependent Insurance		24,300	
Employer Medicare		1,442	
Other Fringe Benefits		138	
Communication		2,886	
Contracts with Government Agencies		3,000	
Contracts with Private Agencies		4,000	
Data Processing Services		624	
Maintenance Agreements		1,037	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Maintenance and Repair Services - Vehicles	\$	449	
Postal Charges		2	
Internet Connectivity		2,287	
Rentals		13,800	
Travel		4,327	
Tuition		1,470	
Custodial Supplies		152	
Food Supplies		439	
Gasoline		3,132	
Office Supplies		560	
Small Tools		734	
Uniforms		677	
Vehicle Parts		3,511	
Other Supplies and Materials		127	
Building and Contents Insurance		120	
Furniture and Fixtures		1,698	
Total Civil Defense			\$ 188,897

Rescue Squad

Contributions	\$	84,300	
Total Rescue Squad			84,300

County Coroner/Medical Examiner

Other Charges	\$	279,902	
Total County Coroner/Medical Examiner			279,902

Other Public Safety

Supervisor/Director	\$	6,623	
Social Security		411	
Pensions		636	
Employer Medicare		96	
Contributions		900,000	
Total Other Public Safety			907,766

Public Health and Welfare

Local Health Center

Deputy(ies)	\$	15,677	
Medical Personnel		217,352	
Clerical Personnel		357,899	
Custodial Personnel		21,604	
Part-time Personnel		41,263	
Other Salaries and Wages		333,993	
Social Security		57,714	
Pensions		81,041	
Employee and Dependent Insurance		339,426	
Employer Medicare		13,507	
Other Fringe Benefits		645	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Communication	\$	15,371	
Contracts with Government Agencies		17,400	
Contracts with Private Agencies		6,520	
Dues and Memberships		200	
Operating Lease Payments		19,141	
Maintenance Agreements		30,640	
Maintenance and Repair Services - Buildings		23,765	
Maintenance and Repair Services - Equipment		5,740	
Pest Control		182	
Postal Charges		1,000	
Printing, Stationery, and Forms		287	
Rentals		15,302	
Travel		3,722	
Tuition		1,009	
Disposal Fees		50	
Custodial Supplies		14,844	
Drugs and Medical Supplies		70,743	
Duplicating Supplies		1,739	
Electricity		49,553	
Natural Gas		3,027	
Office Supplies		18,020	
Water and Sewer		11,424	
Other Supplies and Materials		23,163	
Building and Contents Insurance		8,573	
Liability Insurance		6,025	
Workers' Compensation Insurance		3,922	
Furniture and Fixtures		5,984	
Total Local Health Center			\$ 1,837,467

Rabies and Animal Control

Contributions	\$	200,000	
Total Rabies and Animal Control			200,000

Ambulance/Emergency Medical Services

Contributions	\$	1,777,400	
Total Ambulance/Emergency Medical Services			1,777,400

Alcohol and Drug Programs

Investigator(s)	\$	2,500	
Social Security		151	
Employer Medicare		35	
Total Alcohol and Drug Programs			2,686

Regional Mental Health Center

Contributions	\$	17,000	
Total Regional Mental Health Center			17,000

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

General Welfare Assistance

Contributions	\$	34,000	
Pauper Burials		39,000	
Total General Welfare Assistance			\$ 73,000

Aid to Dependent Children

Contributions	\$	16,000	
Total Aid to Dependent Children			16,000

Sanitation Education/Information

Other Salaries and Wages	\$	21,580	
Social Security		1,340	
Pensions		2,080	
Employee and Dependent Insurance		9,480	
Employer Medicare		320	
Other Contracted Services		19,720	
Other Supplies and Materials		6,868	
Total Sanitation Education/Information			61,388

Other Waste Collection

Contributions	\$	40,000	
Total Other Waste Collection			40,000

Social, Cultural, and Recreational Services

Adult Activities

Contributions	\$	119,977	
Total Adult Activities			119,977

Libraries

Assistant(s)	\$	68,120	
Supervisor/Director		55,290	
Deputy(ies)		145,020	
Custodial Personnel		11,782	
Part-time Personnel		99,948	
Social Security		22,780	
Pensions		24,412	
Employee and Dependent Insurance		67,662	
Employer Medicare		5,331	
Communication		3,895	
Contracts with Private Agencies		13,645	
Contributions		128,500	
Data Processing Services		1,460	
Maintenance Agreements		17,252	
Maintenance and Repair Services - Buildings		6,183	
Pest Control		640	
Postal Charges		500	
Rentals		2,484	
Travel		205	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)

Tuition	\$	60	
Other Contracted Services		800	
Custodial Supplies		2,991	
Data Processing Supplies		10,100	
Electricity		16,893	
Library Books/Media		52,173	
Natural Gas		1,513	
Office Supplies		20,277	
Periodicals		3,880	
Water and Sewer		2,156	
Software		554	
Other Supplies and Materials		7,803	
Building and Contents Insurance		2,319	
Liability Insurance		2,619	
Data Processing Equipment		15,311	
Other Capital Outlay		5,403	
Total Libraries			\$ 819,961

Other Social, Cultural, and Recreational

Contributions	\$	102,000	
Total Other Social, Cultural, and Recreational			102,000

Agriculture and Natural Resources

Agricultural Extension Service

Clerical Personnel	\$	23,048	
Longevity Pay		400	
Social Security		1,205	
Pensions		2,253	
Employee and Dependent Insurance		16,470	
Employer Medicare		282	
Communication		3,051	
Contracts with Government Agencies		292,489	
Dues and Memberships		610	
Maintenance Agreements		1,604	
Pest Control		550	
Rentals		3,897	
Travel		8,985	
Tuition		170	
Custodial Supplies		414	
Data Processing Supplies		3,911	
Electricity		2,067	
Natural Gas		976	
Office Supplies		2,451	
Water and Sewer		877	
Other Supplies and Materials		3,659	
Building and Contents Insurance		470	
Other Equipment		4,235	
Total Agricultural Extension Service			374,074

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)Forest Service

Forest Resource Services	\$	1,500	
Total Forest Service			\$ 1,500

Soil Conservation

Other Salaries and Wages	\$	91,851	
Social Security		5,246	
Pensions		8,383	
Employee and Dependent Insurance		36,756	
Employer Medicare		1,227	
Contributions		19,350	
Total Soil Conservation			162,813

Storm Water Management

Consultants	\$	24,500	
Licenses		3,460	
Total Storm Water Management			27,960

Other Agriculture and Natural Resources

Other Charges	\$	2,500	
Total Other Agriculture and Natural Resources			2,500

Other OperationsTourism

Contributions	\$	7,000	
Total Tourism			7,000

Other Economic and Community Development

Consultants	\$	2,295	
Contracts with Government Agencies		477,500	
Contributions		182,812	
Legal Services		30,639	
Legal Notices, Recording, and Court Costs		27	
Other Contracted Services		71,445	
Other Charges		6,756	
Total Other Economic and Community Development			771,474

Airport

Contributions	\$	16,500	
Nonexchange Financial Guarantees		559,493	
Total Airport			575,993

Veterans' Services

Communication	\$	472	
Contracts with Private Agencies		79	
Postal Charges		47	
Travel		664	
Other Contracted Services		45,500	

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services (Cont.)

Office Supplies	\$	899	
Other Supplies and Materials		993	
Other Charges		449	
Communication Equipment		1,930	
Total Veterans' Services			\$ 51,033

Contributions to Other Agencies

Contributions	\$	59,515	
Total Contributions to Other Agencies			59,515

Employee Benefits

Handling Charges and Administrative Costs	\$	6,463	
Life Insurance		8,635	
Unemployment Compensation		10,568	
Total Employee Benefits			25,666

COVID-19 Grant #1

Unemployment Compensation	\$	8,032	
Total COVID-19 Grant #1			8,032

COVID-19 Grant #2

Deputy(ies)	\$	1,881	
Accountants/Bookkeepers		3,138	
Other Salaries and Wages		1,041	
Social Security		374	
Pensions		402	
Employer Medicare		88	
Other Fringe Benefits		150	
Advertising		331	
Communication		36	
Consultants		2,129	
Contracts with Private Agencies		34,942	
Legal Services		180	
Postal Charges		5,000	
Travel		90	
Custodial Supplies		9,967	
Drugs and Medical Supplies		637	
Law Enforcement Supplies		10,823	
Office Supplies		1,331	
Other Supplies and Materials		4,121	
Other Charges		134	
Data Processing Equipment		184	
Total COVID-19 Grant #2			76,979

COVID-19 Grant #3

Other Supplies and Materials	\$	10,147	
Total COVID-19 Grant #3			10,147

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Other Operations (Cont.)COVID-19 Grant #4

Other Supplies and Materials	\$	2,410	
Total COVID-19 Grant #4			\$ 2,410

Capital Projects - DonatedCapital Projects Donated to Other Entities

Other Capital Outlay	\$	109,202	
Total Capital Projects Donated to Other Entities			<u>109,202</u>

Total General Fund			\$ 40,346,497

Solid Waste/Sanitation FundPublic Health and WelfareConvenience Centers

Supervisor/Director	\$	54,774
Foremen		60,825
Truck Drivers		95,307
Attendants		252,285
Part-time Personnel		41,316
Social Security		29,649
Handling Charges and Administrative Costs		197
Pensions		43,218
Employee and Dependent Insurance		167,346
Employer Medicare		6,939
Communication		2,972
Contracts with Private Agencies		240
Dues and Memberships		100
Freight Expenses		16
Licenses		45
Maintenance and Repair Services - Buildings		9,696
Maintenance and Repair Services - Equipment		29,900
Maintenance and Repair Services - Vehicles		16,497
Postal Charges		45
Internet Connectivity		3,124
Rentals		21,800
Towing Services		150
Travel		467
Disposal Fees		363,746
Other Contracted Services		12
Crushed Stone		152
Custodial Supplies		1,153
Diesel Fuel		46,071
Electricity		9,758
Equipment and Machinery Parts		2,390
Gasoline		5,824
Instructional Supplies and Materials		800
Lubricants		3,889
Office Supplies		195

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)Public Health and Welfare (Cont.)Convenience Centers (Cont.)

Propane Gas	\$	810	
Tires and Tubes		18,912	
Vehicle Parts		863	
Water and Sewer		1,101	
Other Supplies and Materials		6,955	
Building and Contents Insurance		222	
Liability Insurance		3,461	
Trustee's Commission		22,052	
Vehicle and Equipment Insurance		5,166	
Workers' Compensation Insurance		17,493	
Liability Claims		500	
Other Charges		92	
Building Construction		6,828	
Total Convenience Centers			\$ 1,355,353

Other Waste Disposal

Foremen	\$	40,982	
Attendants		21,265	
Part-time Personnel		21,753	
Social Security		5,028	
Pensions		5,188	
Employee and Dependent Insurance		12,474	
Unemployment Compensation		155	
Employer Medicare		1,177	
Communication		1,470	
Contracts with Private Agencies		102,492	
Permits		175	
Electricity		921	
Office Supplies		853	
Water and Sewer		154	
Other Supplies and Materials		458	
Total Other Waste Disposal			214,545

Other OperationsCOVID-19 Grant #1

Unemployment Compensation	\$	155	
Total COVID-19 Grant #1			155

Total Solid Waste/Sanitation Fund \$ 1,570,053

Drug Control FundPublic SafetyDrug Enforcement

Contributions	\$	1,000	
Other Supplies and Materials		468	
Trustee's Commission		184	
Data Processing Equipment		42,192	
Total Drug Enforcement			\$ 43,844

Total Drug Control Fund 43,844

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$	76	
Total Register of Deeds			\$ 76

Finance

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	302	
Total County Clerk's Office			302

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$	555	
Total Circuit Court			555

General Sessions Court

Constitutional Officers' Operating Expenses	\$	6,245	
Total General Sessions Court			<u>6,245</u>

Total Constitutional Officers - Fees Fund			\$ 7,178

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	112,853
Assistant(s)		79,834
Computer Programmer(s)		43,028
Secretary(ies)		94,393
Other Salaries and Wages		16,361
Social Security		20,773
Handling Charges and Administrative Costs		472
Pensions		33,297
Employee and Dependent Insurance		54,324
Life Insurance		5,624
Unemployment Compensation		1,013
Employer Medicare		4,861
Other Fringe Benefits		645
Communication		6,205
Contracts with Private Agencies		25,725
Dues and Memberships		5,047
Evaluation and Testing		1,875
Freight Expenses		31
Legal Notices, Recording, and Court Costs		3,911
Licenses		230
Maintenance Agreements		12,667
Pest Control		770
Postal Charges		100
Printing, Stationery, and Forms		175
Travel		3,351

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Tuition	\$	555	
Other Contracted Services		7,825	
Custodial Supplies		1,121	
Data Processing Supplies		1,569	
Electricity		3,780	
General Construction Materials		39	
Natural Gas		1,870	
Office Supplies		986	
Water and Sewer		820	
Other Supplies and Materials		1,986	
Building and Contents Insurance		5,590	
Liability Insurance		11,348	
Trustee's Commission		132,327	
Vehicle and Equipment Insurance		40,563	
Workers' Compensation Insurance		127,903	
Liability Claims		705	
Other Charges		2	
Data Processing Equipment		7,921	
Total Administration			\$ 874,475

Highway and Bridge Maintenance

Supervisor/Director	\$	70,282
Foremen		208,878
Equipment Operators - Heavy		272,270
Equipment Operators - Light		206,656
Truck Drivers		343,326
Laborers		254,075
Overtime Pay		311
Social Security		79,365
Pensions		137,573
Employee and Dependent Insurance		492,134
Employer Medicare		18,574
Other Fringe Benefits		234
Communication		10,558
Contracts with Private Agencies		50,979
Engineering Services		8,450
Freight Expenses		68
Maintenance Agreements		379
Maintenance and Repair Services - Buildings		117
Maintenance and Repair Services - Equipment		533
Rentals		2,223
Permits		1,900
Other Contracted Services		3,204
Concrete		6,606
Crushed Stone		51,235
Data Processing Supplies		290
Diesel Fuel		58,157

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Electricity	\$	7,816	
Equipment Parts - Light		323	
Fertilizer, Lime, and Seed		1,883	
Gasoline		49,318	
General Construction Materials		3,132	
Ice		145	
Pipe - Metal		17,007	
Small Tools		684	
Uniforms		11,968	
Water and Sewer		1,373	
Fencing		787	
Other Supplies and Materials		48,031	
Total Highway and Bridge Maintenance			\$ 2,420,844

Operation and Maintenance of Equipment

Materials Supervisor	\$	46,820	
Foremen		156,672	
Mechanic(s)		115,790	
Social Security		18,933	
Pensions		30,683	
Employee and Dependent Insurance		82,296	
Employer Medicare		4,431	
Communication		3,302	
Evaluation and Testing		375	
Freight Expenses		5,121	
Maintenance and Repair Services - Buildings		1,617	
Maintenance and Repair Services - Equipment		26,098	
Maintenance and Repair Services - Vehicles		19,337	
Towing Services		560	
Other Contracted Services		750	
Custodial Supplies		5,620	
Electricity		5,644	
Equipment Parts - Heavy		64,543	
Equipment Parts - Light		97,945	
Equipment and Machinery Parts		1,435	
Garage Supplies		13,866	
General Construction Materials		3,182	
Lubricants		17,615	
Office Supplies		828	
Pipe - Metal		1,285	
Propane Gas		11,503	
Small Tools		2,990	
Tires and Tubes		21,836	
Vehicle Parts		1,229	
Other Supplies and Materials		12,240	
Other Equipment		4,131	
Total Operation and Maintenance of Equipment			778,677

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Asphalt Plant Operations

Foremen	\$	97,276	
Equipment Operators		288,949	
Truck Drivers		496,584	
Laborers		162,203	
Overtime Pay		596	
Social Security		60,926	
Pensions		97,922	
Employee and Dependent Insurance		372,580	
Employer Medicare		14,258	
Communication		3,840	
Freight Expenses		15,284	
Maintenance and Repair Services - Equipment		393	
Permits		480	
Other Contracted Services		2,830	
Asphalt - Hot Mix		790,889	
Asphalt - Liquid		36,908	
Crushed Stone		237,184	
Diesel Fuel		88,231	
Electricity		37,284	
Equipment and Machinery Parts		6,582	
Fuel Oil		51,840	
General Construction Materials		1,404	
Lubricants		377	
Natural Gas		537	
Sand		40,729	
Water and Sewer		1,378	
Other Supplies and Materials		3,301	
Other Charges		475	
Asphalt Plant Equipment		8,794	
Total Asphalt Plant Operations			\$ 2,920,034

Traffic Control

Materials Supervisor	\$	38,336	
Social Security		2,209	
Pensions		3,684	
Employee and Dependent Insurance		18,954	
Employer Medicare		517	
Freight Expenses		202	
Road Signs		14,918	
Small Tools		187	
Chemicals		4,000	
Other Supplies and Materials		823	
Total Traffic Control			83,830

COVID-19 Grant #1

Unemployment Compensation	\$	1,059	
Total COVID-19 Grant #1			1,059

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay

Freight Expenses	\$	185	
Bridge Construction		1,314,185	
Highway Construction		218,526	
Highway Equipment		21,300	
Motor Vehicles		180,296	
Right-of-Way		500	
Other Equipment		235,536	
Total Capital Outlay			\$ 1,970,528

Total Highway/Public Works Fund \$ 9,049,447

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	1,210,000	
Principal on Notes		125,000	
Total General Government			\$ 1,335,000

Highways and Streets

Principal on Notes	\$	244,770	
Total Highways and Streets			244,770

Education

Principal on Bonds	\$	5,875,000	
Principal on Notes		80,230	
Total Education			5,955,230

Interest on Debt

General Government

Interest on Bonds	\$	1,155,018	
Interest on Notes		14,500	
Total General Government			1,169,518

Highways and Streets

Interest on Notes	\$	37,520	
Total Highways and Streets			37,520

Education

Interest on Bonds	\$	4,468,281	
Interest on Notes		14,105	
Total Education			4,482,386

Other Debt Service

General Government

Trustee's Commission	\$	257,494	
Other Debt Service		7,114	
Total General Government			264,608

Total General Debt Service Fund 13,489,032

(Continued)

Exhibit K-7

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Rural Debt Service FundPrincipal on DebtEducation

Principal on Bonds

\$ 215,000

Total Education

\$ 215,000

Interest on DebtEducation

Interest on Bonds

\$ 44,525

Total Education

44,525

Total Rural Debt Service Fund

\$ 259,525

General Capital Projects FundCapital ProjectsGeneral Administration Projects

Trustee's Commission

\$ 139,495

Building Improvements

183,861

Motor Vehicles

367,926

Total General Administration Projects

\$ 691,282

Administration of Justice Projects

Other Capital Outlay

\$ 4,882

Total Administration of Justice Projects

4,882

Public Safety Projects

Other Capital Outlay

\$ 12,734

Total Public Safety Projects

12,734

Public Health and Welfare Projects

Building Improvements

\$ 447,105

Other Capital Outlay

2,276

Total Public Health and Welfare Projects

449,381

Social, Cultural, and Recreation Projects

Site Development

\$ 424,474

Total Social, Cultural, and Recreation Projects

424,474

Education Capital Projects

Architects

\$ 86,238

Other Contracted Services

533,053

Building Construction

1,622,209

Building Improvements

1,543,666

Transportation Equipment

464,560

Total Education Capital Projects

4,249,726

Capital Projects - DonatedCapital Projects Donated to School Department

Data Processing Equipment

\$ 637,725

Total Capital Projects Donated to School Department

637,725

(Continued)

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

<u>General Capital Projects Fund (Cont.)</u>			
<u>Capital Projects - Donated (Cont.)</u>			
<u>Capital Projects Donated to Other Entities</u>			
Consultants	\$	1,144	
Other Capital Outlay		<u>65,625</u>	
Total Capital Projects Donated to Other Entities			<u>\$ 66,769</u>
Total General Capital Projects Fund			<u>\$ 6,536,973</u>
Total Governmental Funds - Primary Government			<u><u>\$ 71,302,549</u></u>

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department
For the Year Ended June 30, 2020

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 21,295,256	
Career Ladder Program	75,543	
Homebound Teachers	6,395	
Educational Assistants	1,028,235	
Certified Substitute Teachers	196,307	
Non-certified Substitute Teachers	268,547	
Social Security	1,325,837	
Pensions	2,153,980	
Life Insurance	15,000	
Medical Insurance	3,729,193	
Unemployment Compensation	31,807	
Employer Medicare	313,694	
Other Fringe Benefits	52,997	
Other Contracted Services	4,044,939	
Instructional Supplies and Materials	147,533	
Textbooks - Bound	83,929	
Other Supplies and Materials	362,514	
Other Charges	25,532	
Data Processing Equipment	637,725	
Total Regular Instruction Program		\$ 35,794,963

Special Education Program

Teachers	\$ 2,483,230	
Career Ladder Program	8,000	
Homebound Teachers	16,160	
Educational Assistants	235,770	
Speech Pathologist	193,212	
Other Salaries and Wages	124,585	
Certified Substitute Teachers	10,000	
Non-certified Substitute Teachers	29,005	
Social Security	179,400	
Pensions	299,144	
Life Insurance	1,734	
Medical Insurance	544,674	
Employer Medicare	41,957	
Instructional Supplies and Materials	17,080	
Other Charges	737	
Total Special Education Program		4,184,688

Career and Technical Education Program

Teachers	\$ 1,680,359	
Certified Substitute Teachers	10,000	
Non-certified Substitute Teachers	15,000	
Social Security	99,832	
Pensions	173,265	
Life Insurance	870	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Career and Technical Education Program (Cont.)

Medical Insurance	\$	245,343	
Employer Medicare		23,348	
Instructional Supplies and Materials		73,942	
Motor Vehicles		3,000	
Vocational Instruction Equipment		8,529	
Total Career and Technical Education Program			\$ 2,333,488

Support Services

Attendance

Supervisor/Director	\$	73,738	
Career Ladder Program		1,000	
Clerical Personnel		24,130	
Social Security		5,810	
Pensions		10,264	
Life Insurance		44	
Medical Insurance		16,140	
Employer Medicare		1,359	
Travel		7,128	
Other Supplies and Materials		1,484	
Total Attendance			141,097

Health Services

Medical Personnel	\$	229,105	
Other Salaries and Wages		300,433	
Social Security		29,457	
Pensions		43,849	
Life Insurance		362	
Medical Insurance		130,191	
Employer Medicare		7,126	
Travel		5,884	
Other Contracted Services		6,282	
Other Supplies and Materials		13,472	
Other Charges		4,219	
Total Health Services			770,380

Other Student Support

Career Ladder Program	\$	2,000	
Guidance Personnel		922,504	
Social Security		54,324	
Pensions		96,503	
Life Insurance		486	
Medical Insurance		142,760	
Employer Medicare		12,705	
Contracts with Government Agencies		90,000	
Evaluation and Testing		61,374	
Other Supplies and Materials		5,944	
Total Other Student Support			1,388,600

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program

Supervisor/Director	\$	352,728	
Career Ladder Program		3,000	
Librarians		698,293	
Clerical Personnel		134,607	
Social Security		70,574	
Pensions		120,907	
Life Insurance		700	
Medical Insurance		172,964	
Employer Medicare		16,509	
Maintenance and Repair Services - Equipment		19,713	
Travel		33,433	
Library Books/Media		104,369	
Other Supplies and Materials		3,225	
In Service/Staff Development		104,507	
Total Regular Instruction Program			\$ 1,835,529

Special Education Program

Supervisor/Director	\$	151,720	
Psychological Personnel		53,738	
Assessment Personnel		150,711	
Clerical Personnel		36,254	
Speech Pathologist		206,502	
Other Salaries and Wages		48,139	
Social Security		39,033	
Pensions		67,143	
Life Insurance		303	
Medical Insurance		51,807	
Employer Medicare		9,129	
Travel		16,054	
Other Contracted Services		59,902	
Other Supplies and Materials		11,185	
In Service/Staff Development		1,465	
Total Special Education Program			903,085

Career and Technical Education Program

Supervisor/Director	\$	31,846	
Career Ladder Program		2,000	
Secretary(ies)		29,786	
Social Security		3,550	
Pensions		6,460	
Life Insurance		44	
Medical Insurance		21,312	
Employer Medicare		830	
Maintenance and Repair Services - Equipment		5,282	
Travel		29,926	
Other Supplies and Materials		1,912	
Total Career and Technical Education Program			132,948

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)Support Services (Cont.)Technology

Supervisor/Director	\$	124,731	
Data Processing Personnel		153,378	
Instructional Computer Personnel		52,079	
Other Salaries and Wages		378,379	
Social Security		39,761	
Pensions		64,809	
Life Insurance		326	
Medical Insurance		123,376	
Employer Medicare		9,768	
Internet Connectivity		58,280	
Travel		6,567	
Other Contracted Services		464,185	
Other Supplies and Materials		369,266	
Total Technology			\$ 1,844,905

Other Programs

On-behalf Payments to OPEB	\$	166,456	
Total Other Programs			166,456

Board of Education

Board and Committee Members Fees	\$	26,925	
Social Security		1,270	
Pensions		2,184	
Medical Insurance		14,484	
Employer Medicare		341	
Audit Services		57,031	
Dues and Memberships		16,390	
Legal Services		54,000	
Travel		21,747	
Other Contracted Services		2,000	
Building and Contents Insurance		413,992	
Liability Insurance		136,000	
Premiums on Corporate Surety Bonds		6,300	
Trustee's Commission		536,226	
Workers' Compensation Insurance		494,541	
Other Charges		14,900	
Total Board of Education			1,798,331

Director of Schools

County Official/Administrative Officer	\$	136,347	
Secretary(ies)		177,816	
Other Salaries and Wages		31,042	
Social Security		20,075	
Pensions		38,339	
Life Insurance		157	
Medical Insurance		74,198	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools (Cont.)

Employer Medicare	\$	4,815	
Communication		62,986	
Postal Charges		14,110	
Travel		9,098	
Other Contracted Services		87,398	
Office Supplies		4,981	
Total Director of Schools			\$ 661,362

Office of the Principal

Principals	\$	898,802	
Career Ladder Program		9,000	
Assistant Principals		911,344	
Secretary(ies)		722,509	
Other Salaries and Wages		119,746	
Social Security		156,142	
Pensions		274,418	
Life Insurance		1,302	
Medical Insurance		494,340	
Employer Medicare		36,517	
Communication		20,000	
Travel		6,251	
Other Supplies and Materials		38,826	
Other Charges		67,909	
Total Office of the Principal			3,757,106

Fiscal Services

Supervisor/Director	\$	136,408	
Clerical Personnel		135,559	
Social Security		16,078	
Pensions		26,033	
Life Insurance		60	
Medical Insurance		49,472	
Employer Medicare		3,760	
Travel		2,670	
Other Contracted Services		5,132	
Other Supplies and Materials		12,760	
Total Fiscal Services			387,932

Operation of Plant

Custodial Personnel	\$	657,977	
Other Salaries and Wages		158,225	
Social Security		48,026	
Pensions		63,719	
Life Insurance		695	
Medical Insurance		183,254	
Employer Medicare		11,234	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Janitorial Services	\$	759,912	
Disposal Fees		143,403	
Other Contracted Services		153,316	
Custodial Supplies		206,405	
Electricity		1,938,709	
Natural Gas		68,510	
Water and Sewer		255,423	
Other Supplies and Materials		70,060	
Boiler Insurance		20,000	
Other Charges		43,334	
Total Operation of Plant			\$ 4,782,202

Maintenance of Plant

Supervisor/Director	\$	189,384	
Maintenance Personnel		673,349	
Social Security		50,119	
Pensions		78,738	
Life Insurance		281	
Medical Insurance		171,255	
Employer Medicare		11,721	
Communication		2,813	
Maintenance and Repair Services - Buildings		44,594	
Maintenance and Repair Services - Equipment		49,414	
Other Contracted Services		455	
Other Supplies and Materials		472,919	
Other Charges		27,492	
Administration Equipment		476,729	
Total Maintenance of Plant			2,249,263

Transportation

Supervisor/Director	\$	110,459	
Mechanic(s)		147,288	
Bus Drivers		1,071,160	
Social Security		76,401	
Pensions		119,210	
Life Insurance		1,517	
Medical Insurance		379,225	
Employer Medicare		18,194	
Communication		658	
Operating Lease Payments		9,978	
Other Contracted Services		7,182	
Diesel Fuel		195,284	
Garage Supplies		24,256	
Gasoline		119,605	
Tires and Tubes		36,573	
Vehicle Parts		87,032	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Other Supplies and Materials	\$	4,461	
Vehicle and Equipment Insurance		113,000	
Other Charges		17,779	
Transportation Equipment		142,445	
Total Transportation			\$ 2,681,707

Central and Other

Supervisor/Director	\$	64,907	
Clerical Personnel		22,882	
Other Salaries and Wages		11,543	
Social Security		5,195	
Pensions		9,108	
Life Insurance		76	
Medical Insurance		14,208	
Employer Medicare		1,382	
Other Supplies and Materials		4,073	
Other Charges		1,508	
Total Central and Other			134,882

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	61,838	
Other Salaries and Wages		300,646	
Social Security		3,745	
Pensions		5,943	
Life Insurance		1,647	
Medical Insurance		521,498	
Employer Medicare		876	
Total Food Service			896,193

Community Services

Supervisor/Director	\$	35,610	
Clerical Personnel		26,120	
Other Salaries and Wages		344,911	
Social Security		24,432	
Pensions		14,014	
Medical Insurance		21,869	
Employer Medicare		5,714	
Travel		910	
Food Supplies		5,172	
Other Supplies and Materials		12,677	
Other Charges		2,519	
Total Community Services			493,948

Early Childhood Education

Teachers	\$	191,029	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

Educational Assistants	\$	40,835	
Social Security		13,326	
Pensions		23,590	
Medical Insurance		41,617	
Employer Medicare		3,117	
Maintenance and Repair Services - Equipment		5,000	
Instructional Supplies and Materials		3,061	
Other Supplies and Materials		15,652	
In Service/Staff Development		7,834	
Other Charges		16,397	
Regular Instruction Equipment		5,222	
Total Early Childhood Education			\$ 366,680

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	260,000	
Total Education			<u>260,000</u>

Total General Purpose School Fund \$ 67,965,745

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	864,381	
Educational Assistants		92,223	
Other Salaries and Wages		10,442	
Certified Substitute Teachers		7,007	
Social Security		55,641	
Pensions		94,209	
Medical Insurance		172,526	
Employer Medicare		13,245	
Instructional Supplies and Materials		72,716	
Total Regular Instruction Program			\$ 1,382,390

Alternative Instruction Program

Teachers	\$	38,081	
Social Security		2,139	
Pensions		1,582	
Medical Insurance		8,070	
Employer Medicare		500	
Total Alternative Instruction Program			50,372

Special Education Program

Teachers	\$	105,999	
Educational Assistants		752,781	
Speech Pathologist		42,216	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Certified Substitute Teachers	\$	5,000	
Social Security		50,616	
Pensions		80,560	
Medical Insurance		286,526	
Employer Medicare		11,838	
Instructional Supplies and Materials		31,007	
Total Special Education Program			\$ 1,366,543

Career and Technical Education Program

Instructional Supplies and Materials	\$	6,309	
Other Supplies and Materials		10,553	
Vocational Instruction Equipment		134,061	
Total Career and Technical Education Program			150,923

Support Services

Other Student Support

Guidance Personnel	\$	52,394	
Social Security		3,041	
Pensions		5,569	
Medical Insurance		9,012	
Employer Medicare		711	
Travel		9,962	
Other Supplies and Materials		7,628	
In Service/Staff Development		25,059	
Total Other Student Support			113,376

Regular Instruction Program

Supervisor/Director	\$	78,957	
Instructional Computer Personnel		23,788	
Clerical Personnel		36,005	
Other Salaries and Wages		74,296	
In-service Training		32,746	
Social Security		7,568	
Pensions		13,874	
Medical Insurance		27,065	
Employer Medicare		2,920	
Travel		2,465	
Other Supplies and Materials		13,261	
In Service/Staff Development		62,253	
Total Regular Instruction Program			375,198

Special Education Program

In-service Training	\$	4,826	
Social Security		299	
Pensions		485	
Employer Medicare		70	

(Continued)

Exhibit K-8

Washington County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Washington County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Other Supplies and Materials	\$	13,026	
In Service/Staff Development		<u>72,179</u>	
Total Special Education Program			\$ 90,885

Technology

In Service/Staff Development	\$	<u>9,234</u>	
Total Technology			9,234

Transportation

Bus Drivers	\$	227,434	
Social Security		12,809	
Pensions		20,752	
Medical Insurance		91,212	
Employer Medicare		<u>2,996</u>	
Total Transportation			<u>355,203</u>

Total School Federal Projects Fund \$ 3,894,124

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Cafeteria Personnel	\$	897,714	
Social Security		48,872	
Pensions		81,772	
Unemployment Compensation		1,545	
Employer Medicare		11,430	
Bank Charges		133	
Travel		1,052	
Other Contracted Services		69,808	
Food Preparation Supplies		107,077	
Food Supplies		1,340,299	
Office Supplies		6,176	
Utilities		4,937	
USDA - Commodities		188,163	
Other Supplies and Materials		32,176	
In Service/Staff Development		1,087	
Food Service Equipment		<u>47,822</u>	
Total Food Service			<u>\$ 2,840,063</u>

Total Central Cafeteria Fund 2,840,063

Total Governmental Funds - Washington County School Department \$ 74,699,932

Exhibit K-9

Washington County, Tennessee

Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balances - City Agency Funds

For the Year Ended June 30, 2020

	Cities - Sales Tax Fund	City School ADA - Johnson City	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 11,543,142	\$ 11,543,142
Trustee's Collections - Prior Years	0	372,691	372,691
Trustee's Collections - Bankruptcy	0	3,353	3,353
Circuit/Clerk and Master Collections - Prior Years	0	123,321	123,321
Interest and Penalty	0	99,394	99,394
Payment in Lieu-of Taxes - Local Utilities	0	190,629	190,629
Payment in Lieu-of Taxes - Other	0	15,804	15,804
Business Tax	0	247,711	247,711
Mixed Drink Tax	0	1,372	1,372
Bank Excise Tax	0	66,570	66,570
Local Option Sales Tax	26,039,524	14,715,165	40,754,689
Marriage Licenses	0	1,400	1,400
Other Local Revenues	0	313	313
Total Cash Receipts	<u>\$ 26,039,524</u>	<u>\$ 27,380,865</u>	<u>\$ 53,420,389</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 25,783,342	\$ 27,076,726	\$ 52,860,068
Trustee's Commission	260,395	394,074	654,469
Total Cash Disbursements	<u>\$ 26,043,737</u>	<u>\$ 27,470,800</u>	<u>\$ 53,514,537</u>
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ (4,213)	\$ (89,935)	\$ (94,148)
Cash Balance, July 1, 2019	<u>4,213</u>	<u>1,506,052</u>	<u>1,510,265</u>
Cash Balance, June 30, 2020	<u>\$ 0</u>	<u>\$ 1,416,117</u>	<u>\$ 1,416,117</u>

STATISTICAL SECTION

This part of Washington County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	Tables	Pages
Financial Trends:		
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-4	242-247
Revenue Capacity:		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	5-8	248-251
Debt Capacity:		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	9-12	252-255
Demographic and Economic Information:		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	13-14	256-257
Operating Information:		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	15-17	258-260

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

WASHINGTON COUNTY, TENNESSEE
NET POSITION BY COMPONENT (UNAUDITED)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Table 1										
	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
Net Investment in Capital Assets	\$ 54,382,423	\$ 50,759,715	\$ 49,387,797	\$ 43,818,988	\$ 43,270,484	\$ 42,999,537	\$ 42,630,018	\$ 53,819,927	\$ 69,266,986	\$ 47,231,777
Restricted	185,073	192,689	11,549,974	17,522,004	16,014,780	12,425,244	22,703,934	19,447,922	13,136,355	15,720,828
Unrestricted	(109,985,528)	(103,208,230)	(112,175,793)	(116,550,871)	(112,761,421)	(106,954,062)	(119,407,127)	(113,892,521)	(110,067,350)	(102,475,753)
Total Governmental Activities Net Position	\$ (55,418,032)	\$ (52,255,826)	\$ (51,238,022)	\$ (55,209,879)	\$ (53,476,157)	\$ (51,529,281)	\$ (54,073,175)	\$ (40,624,672)	\$ (27,664,009)	\$ (39,523,148)

WASHINGTON COUNTY, TENNESSEE
CHANGES IN NET POSITION (UNAUDITED)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

										Table 2
										Fiscal Year

WASHINGTON COUNTY, TENNESSEE
CHANGES IN NET POSITION (UNAUDITED)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Table 2

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
NET (EXPENSE)/REVENUE										
Total Governmental Activities Net Expense	\$ (38,533,116)	\$ (38,112,321)	\$ (38,661,659)	\$ (44,590,344)	\$ (40,687,535)	\$ (40,470,977)	\$ (53,521,120)	\$ (37,394,499)	\$ (40,815,998)	\$ (66,924,991)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities										
Taxes										
Property Taxes	\$ 36,542,054	\$ 36,478,953	\$ 35,809,724	\$ 35,566,742	\$ 36,224,789	\$ 36,150,344	\$ 46,042,196	\$ 47,311,779	\$ 47,865,385	\$ 48,190,018
Business Taxes	1,077,522	1,100,085	1,011,548	987,940	1,079,144	1,136,463	1,295,552	1,385,699	1,333,906	1,407,839
Miscellaneous	1,786,512	1,861,929	1,879,540	2,032,951	2,477,345	2,466,548	1,406,368	1,291,487	1,392,346	1,197,122
Other Local Governments	1,658,603	1,647,866	1,917,163	1,735,966	1,670,665	1,802,251	0	0	0	0 ***
State Aid	78,043	194,656	206,027	293,447	565,917	657,084	0	0	0	0 ***
Federal Aid	7,305	0	0	0	403,381	0	0	0	0	0
Grants and Contributions	0	0	0	0	0	0	2,005,623	2,339,218	2,174,470	2,510,600 ***
Gain (Loss) on Sale and Disposal of Assets	(26,642)	(55,616)	44,239	56,294	24,294	138,732	0	0	56,518	815,112
Unrestricted Investment Earnings	85,853	46,654	52,796	55,808	57,605	66,431	80,072	215,344	712,210	714,947
Miscellaneous	0	0	0	0	0	0	147,415	86,344	241,826	230,214 ***
	<u>\$ 41,209,250</u>	<u>\$ 41,274,527</u>	<u>\$ 40,921,037</u>	<u>\$ 40,729,148</u>	<u>\$ 42,503,140</u>	<u>\$ 42,417,853</u>	<u>\$ 50,977,226</u>	<u>\$ 52,629,871</u>	<u>\$ 53,776,661</u>	<u>\$ 55,065,852</u>
CHANGE IN NET POSITION										
Total Governmental Activities	<u>\$ 2,676,134</u>	<u>\$ 3,162,206</u>	<u>\$ 2,259,378</u>	<u>\$ (3,861,196)</u>	<u>\$ 1,815,605</u>	<u>\$ 1,946,876</u>	<u>\$ (2,543,894)</u>	<u>\$ 15,235,372</u>	<u>\$ 12,960,663</u>	<u>\$ (11,859,139)</u>

*** The presentation of certain fund revenues were changed in 2017

WASHINGTON COUNTY, TENNESSEE
FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Table 3

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,229	\$20,997
Restricted	185,073	192,689	246,894	381,934	336,034	392,312	310,411	410,391	571,924	899,558
Committed	1,074,741	1,521,594	1,624,729	1,625,590	2,010,134	1,616,241	0	0	0	0
Assigned	320,672	252,626	242,764	284,829	355,039	231,757	2,029,616	1,864,749	2,132,262	2,106,376
Unassigned	12,816,210	15,988,550	16,450,146	17,318,952	14,849,884	14,130,256	14,309,037	15,562,557	14,574,988	14,392,940
Total General Fund	<u>\$14,396,696</u>	<u>\$17,955,459</u>	<u>\$18,564,533</u>	<u>\$19,611,305</u>	<u>\$17,551,091</u>	<u>\$16,370,566</u>	<u>\$16,649,064</u>	<u>\$17,837,697</u>	<u>\$17,299,403</u>	<u>\$17,419,871</u>
All Other Governmental Funds										
Nonspendable										
Debt Service	\$0	\$0	\$0	\$0	\$0	\$716,000	\$0	\$0	\$0	\$0
Restricted										
Highways	0	0	4,700,309	5,325,614	5,180,307	4,362,048	0	1,142,531	1,487,660	1,353,805
Debt Service	0	0	6,405,525	7,470,558	7,342,205	6,133,622	7,472,633	5,844,967	6,862,845	7,243,289
Public Safety	0	0	197,246	206,921	228,545	243,194	260,306	319,554	373,719	358,743
Education	0	0	0	0	0	0	8,933,057	7,610,697	0	0
Capital Projects	0	0	0	0	0	0	19,326,934	13,905,875	9,245,998	10,713,542
Committed										
Highway Fund	8,111	8,111	0	0	0	0	4,256,253	4,627,319	5,137,493	5,582,006
Public Health and Welfare	894,381	1,093,416	1,250,141	1,228,278	1,215,443	987,653	743,547	434,092	361,030	245,932
Capital Projects	0	0	1,730,406	4,136,977	0	1,544,648	0	0	0	0
Assigned										
Highways	4,192,970	4,653,928	0	0	0	0	0	0	0	0
Public Safety	377,406	254,721	0	0	0	0	0	0	0	0
Debt Service	4,544,205	5,077,558	0	0	0	0	0	0	0	0
Capital Projects	548,333	480,963	255,284	0	2,927,689	1,294,068	0	0	0	0
Unreserved										
Capital Projects	0	0	0	0	0	(740,077)	0	0	0	0
Total All Other Governmental Funds	<u>\$10,565,406</u>	<u>\$11,568,697</u>	<u>\$14,538,911</u>	<u>\$18,368,348</u>	<u>\$16,894,189</u>	<u>\$14,541,156</u>	<u>\$40,992,730</u>	<u>\$33,885,035</u>	<u>\$23,468,745</u>	<u>\$25,497,317</u>

NOTE: The County implemented Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, during the 2011 fiscal year. These changes were not retrospectively applied.

WASHINGTON COUNTY, TENNESSEE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Table 4									
	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
REVENUES										
Taxes	\$38,821,164	\$39,039,964	\$38,254,578	\$37,846,018	\$38,499,876	\$38,850,710	\$50,561,120	\$50,614,402	\$51,200,097	\$52,034,114
Licenses and Permits	470,975	495,487	552,117	569,907	579,239	618,064	685,941	709,293	711,579	784,810
Fines, Forfeitures and Penalties	959,209	973,459	1,049,380	942,459	966,951	1,020,892	691,817	649,459	584,227	522,393
Charges for Current Services	970,763	1,549,971	927,575	938,606	847,433	995,603	791,034	769,831	773,561	733,741
Other Local Revenues	1,007,532	824,914	862,523	851,021	790,851	972,749	793,014	962,304	1,342,919	2,075,418
Fees Received from County Officials	5,203,354	5,238,654	5,220,078	5,357,541	5,406,599	5,654,440	6,045,846	6,421,792	6,655,364	6,416,734
Revenue from State of Tennessee	5,715,264	6,709,323	5,886,507	6,599,275	7,657,738	6,735,772	6,028,324	9,252,001	8,721,688	8,659,270
Revenue from Federal Government	1,127,712	1,133,676	1,201,492	470,657	341,972	303,869	171,753	2,249,339	1,583,742	1,419,051
Revenue from Other Governments and Citizens Groups	1,629,185	2,530,894	1,446,146	1,948,066	1,745,770	2,513,696	2,500,331	804,423	635,210	791,248
Total Revenues	\$55,905,158	\$58,496,342	\$55,400,396	\$55,523,550	\$56,836,429	\$57,665,795	\$68,269,180	\$72,432,844	\$72,208,387	\$73,436,779
EXPENDITURES										
General Government	\$5,110,016	\$4,928,959	\$5,541,254	\$6,298,439	\$5,612,354	\$5,221,002	\$5,547,677	\$5,492,641	\$4,977,932	\$4,926,800
Finance	2,544,864	2,573,410	2,600,650	2,560,244	2,548,805	2,454,224	2,624,617	2,767,012	3,024,853	3,029,713
Administration of Justice	3,498,568	3,545,146	3,786,673	3,842,678	3,904,067	4,146,682	4,245,712	4,589,459	4,468,299	4,576,440
Public Safety	16,606,647	17,058,392	16,579,592	17,414,401	17,890,607	17,636,191	18,707,023	19,296,038	20,600,821	20,531,389
Highways	7,063,859	8,054,024	7,272,037	8,912,894	7,665,764	8,273,057	7,683,480	7,772,741	8,991,236	5,594,839
Public Health and Welfare	5,311,156	5,579,371	5,312,417	5,375,408	5,139,684	5,153,849	5,161,713	5,355,305	5,605,517	1,041,938
Social, Cultural and Recreational	957,385	876,769	869,803	839,846	1,317,274	825,957	946,232	888,678	1,021,334	568,847
Agriculture and Natural Resources	384,050	397,948	435,305	417,339	400,909	436,966	432,196	488,555	507,471	1,588,404
Other Operations	1,314,448	875,695	1,606,024	747,336	1,717,722	2,427,087	871,728	866,134	1,415,171	9,049,447
Debt Service:										
Principal	17,201,767	2,875,000	2,410,000	2,930,000	4,790,000	5,335,000	5,861,966	6,634,383	6,755,000	7,750,000
Interest and Fiscal Fees	7,712,186	6,900,560	6,878,304	6,697,412	6,809,881	6,648,993	4,694,417	6,115,207	6,018,180	5,733,949
Trustee's Commission	378,786	202,253	208,642	200,037	202,818	201,628	0	0	0	0
Other Charges	0	0	0	8,232,385	0	8,317	954,408	211,991	272,093	264,608
Education	270,000	66,761	161,881	4,030,270	2,370,917	2,430,400	1,259,751	1,229,368	727,588	813,696
Capital Outlay	0	0	0	0	0	0	17,711,225	16,704,128	18,798,977	5,832,479
Total Expenditures	\$68,353,732	\$53,934,288	\$53,662,582	\$68,498,689	\$60,370,802	\$61,199,353	\$76,702,145	\$78,411,640	\$83,184,472	\$71,302,549
										*

WASHINGTON COUNTY, TENNESSEE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Table 4									
	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Excess (Deficiency) of Revenues										
Over Expenditures	(\$12,448,574)	\$4,562,054	\$1,737,814	(\$12,975,139)	(\$3,534,373)	(\$3,533,558)	(\$8,432,965)	(\$5,978,796)	(\$10,976,085)	\$2,134,230
OTHER FINANCING SOURCES (USES)										
Bond Proceeds	\$0	\$0	\$1,760,000	\$4,015,000	\$0	\$0	\$31,950,000	\$0	\$0	\$0
Note Proceeds	270,000	0	0	5,520,000	0	0	0	0	0	0
Capital Lease Proceeds	0	0	0	673,166	0	0	0	0	0	0
Refunding Bond Issued	9,765,000	0	0	7,785,000	0	0	120,510,000	0	0	0
Premium on Bonds Issued	414,755	0	81,474	788,090	0	0	17,682,616	0	0	0
Payment to Refund Bond Escrow Agent	0	0	0	0	0	0	-134,396,558	0	0	0
Contribution to Johnson City Schools	0	0	0	-819,247	0	0	0	0	0	0
Contribution to the Component Unit - WCSB	0	0	0	0	0	0	0	0	0	0
Insurance Recovery	0	0	0	0	0	0	59,624	59,734	21,501	14,810
Transfers to Other Funds	-5,267,579	-5,302,920	-5,362,576	-7,804,005	-6,789,278	-8,304,848	-958,798	-311,981	-188,347	-81,000
Transfers from Other Funds	5,267,579	5,302,920	5,362,576	7,804,005	6,789,278	8,304,848	316,153	311,981	188,347	81,000
Total Other Financing Sources (Uses)	\$10,449,755	\$0	\$1,841,474	\$17,962,009	\$0	\$0	\$35,163,037	\$59,734	\$21,501	\$14,810
Net Change in Fund Balances	(\$1,998,819)	\$4,562,054	\$3,579,288	\$4,986,870	(\$3,534,373)	(\$3,533,558)	\$26,730,072	(\$5,919,062)	(\$10,954,584)	\$2,149,040
Debt Service as a Percentage of										
Noncapital Expenditures	36.86%	18.44%	17.86%	15.43%	20.03%	20.85%	14.89%	20.91%	20.33%	21.61%
Capital Expenditures	\$770,430	\$919,542	\$1,667,618	\$6,092,165	\$2,444,091	\$3,711,391	\$5,807,547	\$17,445,843	\$20,351,770	\$8,905,180

WASHINGTON COUNTY, TENNESSEE
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)
Last Ten Fiscal Years

Table 5

Fiscal Year Ended June 30	Tax Year	Direct Tax Rate	Real Property			Personal Property		Public Utility Property		Total		Ratio of Total Assessed Value To Total Estimated Actual Value
			Residential & Farm Property	Industrial & Commercial Property	Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	Assessed	
2011	2010	\$1.91	\$7,504,941,300	\$2,099,396,600	\$2,714,899,938	\$503,425,100	\$151,027,530	\$185,327,675	\$80,895,530	\$10,293,090,675	\$2,946,822,998	28.63%
2012	2011	1.91	7,540,552,600	2,123,261,300	2,726,143,300	440,761,160	132,228,348	182,833,517	79,806,830	10,287,408,577	2,938,178,478	28.56%
2013	2012	1.91	7,587,863,700	2,136,391,800	2,751,522,645	466,930,700	140,082,967	183,118,117	79,931,058	10,374,304,317	2,971,536,670	28.64%
2014	2013	1.91	7,646,315,900	2,133,073,500	2,764,808,375	480,097,327	144,033,330	180,106,144	78,616,332	10,439,592,871	2,987,458,037	28.62%
2015	2014	1.98	7,324,231,300	2,164,747,300	2,696,956,745	484,019,595	145,210,621	177,226,213	77,359,242	10,150,224,408	2,919,526,608	28.76%
2016	2015	1.98	7,395,751,800	2,187,785,400	2,724,052,110	511,930,203	153,584,251	176,768,458	77,159,432	10,272,235,861	2,954,795,793	28.76%
2017	2016	2.38	7,652,825,887	2,292,132,394	2,759,307,990	568,747,797	167,254,286	180,733,095	78,889,996	10,694,439,173	3,005,452,272	28.10%
2018	2017	2.38	7,478,659,900	2,322,236,600	2,798,559,615	547,813,572	161,162,136	131,404,713	72,272,592	10,480,114,785	3,031,994,343	28.93%
2019	2018	2.38	7,591,898,100	2,335,781,100	2,832,286,965	535,518,282	152,706,327	127,812,460	70,296,853	10,591,009,942	3,055,290,145	28.85%
2020	2019	2.15	8,430,649,175	2,598,113,125	3,146,649,375	568,354,415	170,506,519	135,472,195	74,509,707	11,732,588,910	3,391,665,601	28.91%

Source: Tennessee Comptroller of the Treasury Division of Property Assessments

WASHINGTON COUNTY, TENNESSEE
DIRECT AND OVERLAPPING PROPERTY TAX RATES (UNAUDITED)
Last Ten Fiscal Years
(Rate per \$100 of Assessed Value)

Table 6

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Direct Rates										
General	\$0.65	\$0.71	\$0.65	\$0.65	\$0.68	\$0.68	\$0.73	\$0.74	\$0.74	\$0.67
Upkeep (Highway)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.14
General Purpose School	0.68	0.69	0.74	0.77	0.80	0.80	0.83	0.83	0.83	0.74
Debt Service	0.39	0.32	0.33	0.31	0.32	0.32	0.32	0.32	0.41	0.37
Solid Waste/Sanitation	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Capital Projects	0.00 #	0.00	0.00	0.00	0.00	0.00	0.32	0.31	0.21	0.20
Total Direct Rate	<u>\$1.91</u>	<u>\$1.91</u>	<u>\$1.91</u>	<u>\$1.91</u>	<u>\$1.98</u>	<u>\$1.98</u>	<u>\$2.38</u>	<u>\$2.38</u>	<u>\$2.38</u>	<u>\$2.15</u>
City Rates										
City of Johnson City	\$1.54	\$1.57	\$1.57	\$1.58	\$1.62	\$1.87	\$1.89	\$1.89	\$1.89	\$1.71
Town Rates										
Town of Jonesborough	1.18	1.28	1.28	1.28	1.31	1.31	1.31	1.31	1.31	1.20

**WASHINGTON COUNTY, TENNESSEE
PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)
CURRENT YEAR AND NINE YEARS AGO**

<u>Taxpayer</u>	2020			2011		
	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Glimcher, MJC, LLC	\$ 21,738,880	1	0.64%	-		-
Wal-Mart / Sam's Club	19,325,300	2	0.57%	\$ 20,989,747	3	0.71%
Mountain States Properties	18,211,760	3	0.54%			
Atmos Energy Corporation	14,735,469	4	0.43%	10,843,903	5	0.37%
Wolfe Rentals GP / Wolfe Development	13,907,630	5	0.41%	-		-
The Haven at Knob Creek, LLC	11,301,440	6	0.33%	10,761,899	6	0.37%
Reserve Johnson City LLC	10,334,920	7	0.30%	-		-
RAF Johnson City LLC C/O Chase Properties	9,812,520	8	0.29%	-		-
Sprint / United Telephone Southeast, LLC	9,491,083	9	0.28%	30,346,295	1	1.03%
AT & T Mobility, LLC	8,759,271	10	0.26%	10,530,391	7	0.36%
Johnson City Venture	-		-	24,628,813	2	0.84%
Johnson City United, LP / Johnson City Crossing, LLC	-		-	16,741,335	4	0.57%
SOFHA Real Estate Partners, LLC	-		-	9,317,760	8	0.32%
Lowes Home Center Inc.	-		-	7,904,733	9	0.27%
Bank of Tennessee	-		-	5,462,260	10	0.19%
	<u>\$ 137,618,273</u>		<u>4.06%</u>	<u>\$ 147,527,136</u>		<u>5.01%</u>

WASHINGTON COUNTY, TENNESSEE
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
Last Ten Fiscal Years

Table 8

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Subsequent Tax Levy Adjustments	Adjusted Tax Levy	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2011	\$ 56,420,417	\$ 44,041	\$ 56,464,458	\$53,129,359	94.2%	\$ 2,189,920	\$ 55,319,279	98.0%
2012	56,392,758	34,667	56,427,425	53,167,530	94.3%	2,277,564	55,445,094	98.3%
2013	56,859,917	92,771	56,952,688	53,756,290	94.5%	2,205,513	55,961,803	98.3%
2014	57,178,382	82,443	57,260,825	54,283,260	94.9%	2,194,521	56,477,781	98.6%
2015	57,800,792	95,427	57,896,219	55,149,235	95.4%	2,004,864	57,154,099	98.7%
2016	58,640,267	102,168	58,742,435	55,944,552	95.4%	2,150,666	58,095,218	98.9%
2017	71,523,756	(85,851)	71,437,905	69,122,805	96.6%	2,139,394	71,262,199	99.8%
2018	72,155,872	(60,151)	72,095,721	69,250,413	96.0%	1,892,619	71,143,032	98.7%
2019	72,709,799	(4,954)	72,704,845	69,597,860	95.7%	2,272,594	71,870,454	98.9%
2020	72,921,419	(161,146)	72,760,273	69,875,815	95.8%	-	69,875,815	96.0%

WASHINGTON COUNTY, TENNESSEE
RATIOS OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
Last Ten Fiscal Years

Table 9

Fiscal Year	General Obligation Bonds	Capital Outlay Notes	Non Exchange Financial Guarantee	Capital Leases	Total	Percentage of Personal Income ¹	Per Capita ¹
2011	\$ 156,806,399	\$ 270,000	\$ -	\$ -	\$ 157,076,399	3.50%	\$ 1,268.16
2012	153,690,545	180,000	-	-	153,870,545	3.30%	1,233.18
2013	152,870,302	90,000	-	-	152,960,302	3.28%	1,220.08
2014	154,439,718	5,520,000	-	554,117	160,513,835	3.36%	1,276.42
2015	149,757,363	4,930,000	-	422,051	155,109,414	3.09%	1,229.89
2016	144,535,008	4,335,000	-	287,655	149,157,663	2.90%	1,172.75
2017	185,321,707	3,730,000	-	139,383	189,191,090	3.57%	1,482.54
2018	177,823,087	3,125,000	-	-	180,948,087	3.25%	1,406.98
2019	170,104,489	2,560,000	1,408,878	-	174,073,367	3.10%	1,338.25
2020	161,298,398	2,110,000	839,628	-	164,248,026	2.92%	1,269.55

¹ Population and personal income data can be found in Table 13.

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

WASHINGTON COUNTY, TENNESSEE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING (UNAUDITED)
Last Ten Fiscal Years

						Table 10
Fiscal Year	General Obligation Bonds	Less Amounts Available in Debt Service Fund ¹	Total	Percentage of Personal Income ²	Percentage of Assessed Value ³ of Taxable Property	Per Capita ²
2011	\$156,806,399	\$4,544,205	\$152,262,194	3.39%	5.17%	\$1,229
2012	153,690,545	5,077,558	148,612,987	3.18%	5.06%	1,191
2013	152,870,302	6,405,525	146,464,777	3.14%	4.93%	1,168
2014	154,439,718	7,470,558	146,969,160	3.08%	4.92%	1,169
2015	149,757,363	7,342,205	142,415,158	2.84%	4.88%	1,129
2016	144,535,008	6,133,622	138,401,386	2.69%	4.68%	1,088
2017	185,321,707	7,472,633	177,849,074	3.36%	5.92%	1,394
2018	177,823,087	5,597,903	172,225,184	3.09%	5.68%	1,339
2019	170,104,489	6,613,212	163,491,277	2.91%	5.35%	1,257
2020	161,298,398	6,992,125	154,306,273	2.75%	4.55%	1,193

¹ Funds available in Debt Service reflect government wide adjustments for the effect of deferred revenues for delinquent taxes and the effect of accrued interest on debt on restricted fund balance for Debt Service.

² Population and personal income data can be found in Table 13.

³ See Table 5 for property value data.

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

**WASHINGTON COUNTY, TENNESSEE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020**

Table 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share Of Overlapping Debt
Debt Repaid with Property Taxes:			
Overlapping Debt:			
City of Johnson City	\$ 108,609,050	98.00%	\$ 106,436,869
Town of Jonesborough	4,130,000	100.00%	4,130,000
City of Watauga	-	0.01%	-
<i>Subtotal, Overlapping Debt</i>	<u>\$ 112,739,050</u>		<u>\$ 110,566,869</u>
Net Direct Debt:			
Washington County	<u>164,248,026</u>	100.00%	<u>164,248,026</u>
Total Direct and Overlapping Debt	<u><u>\$ 276,987,076</u></u>		<u><u>\$ 274,814,895</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Washington County, Tennessee. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Washington County Finance Department and City and Town Governments

WASHINGTON COUNTY, TENNESSEE
LEGAL DEBT MARGIN INFORMATION (UNAUDITED)
June 30, 2020

Table 12

The State of Tennessee has not placed any restrictions on the amount of debt that may be issued by Washington County, Tennessee.

WASHINGTON COUNTY, TENNESSEE
DEMOGRAPHIC AND ECONOMIC STATISTICS (UNAUDITED)
Last Ten Fiscal Years

Table 13

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	123,862	\$4,492,578,000	\$36,271	9.0%
2012	124,775	4,668,979,000	37,419	7.5%
2013	125,369	4,659,614,000	37,167	8.1%
2014	125,753	4,775,639,000	37,976	7.3%
2015	126,116	5,017,173,000	39,782	6.4%
2016	127,186	5,139,873,000	40,412	5.7%
2017	127,613	5,300,888,000	41,539	4.9%
2018	128,607	5,568,591,000	43,299	4.3%
2019	130,075	5,617,418,950	43,186	4.2%
2020	129,375	5,617,418,950	43,420	8.6%

Source: United States Census Bureau, Tennessee Department of Labor & Workforce Development and the Department of Numbers

**WASHINGTON COUNTY, TENNESSEE
PRINCIPAL EMPLOYERS (UNAUDITED)
For the Fiscal Years Noted**

<u>EMPLOYER</u>	2020			2011		
	<u>Employees</u>	<u>Rank</u>	Percentage of Total County <u>Employment</u>	<u>Employees</u>	<u>Rank</u>	Percentage of Total County <u>Employment</u>
Ballad Health	14,989	1	16.82%	3,541	1	5.62%
James H. Quillen VA Medical Center	2,500	2	2.81%	1,592	4	2.53%
East Tennessee State University	2,469	3	2.77%	2,330	2	3.70%
Citi Group	1,896	4	2.13%	1,950	3	3.09%
Advanced Call Center Technologies	1,650	5	1.85%	1,400	5	2.22%
Washington County Schools	1,262	6	1.42%	1,200	6	1.90%
Frontier Health	1,100	7	1.23%	-	-	-
Johnson City Schools	1,086	8	1.22%	832	9	1.32%
AO Smith Water Products Company	1,024	9	1.15%	1,170	7	1.86%
City of Johnson City	877	10	0.98%	853	8	1.35%
AT & T Wireless	-	-	-	650	10	1.03%
	<u>28,853</u>		<u>32.38%</u>	<u>15,518</u>		<u>24.62%</u>

Source: Business Journal Book of Lists | October 2019, Washington County Board of Education and City Government.

Note: The total county employment used for 2010 is based on the June 2010 labor force estimates from the Tennessee Department of Labor and Workforce Development.

WASHINGTON COUNTY, TENNESSEE
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION (UNAUDITED)
Last Ten Fiscal Years

Table 15

FUNCTION	Full-time Equivalent Employees as of June 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	155	155	146	146	140	140	142	146	141	164
Public Safety	211	211	215	220	217	224	225	225	209	210
Highways	82	83	83	83	82	83	82	80	83	82
Library	9	9	13	9	8	9	12	9	9	12
Sanitation	14	14	13	13	14	14	14	17	17	19
Total	<u>471</u>	<u>472</u>	<u>470</u>	<u>471</u>	<u>461</u>	<u>470</u>	<u>475</u>	<u>477</u>	<u>459</u>	<u>487</u>

Source: Washington County Payroll Records

WASHINGTON COUNTY, TENNESSEE
OPERATING INDICATORS BY FUNCTION (UNAUDITED)
Last Ten Fiscal Years

	Table 16									
	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Function/Program</u>										
<u>Sheriff's Department</u>										
Jail Bookings	8,919	7,642	7,095	7,146	6,939	7,181	7,350	8,077	8,064	6,305
Average Daily Population	562	616	589	581	554	594	590	653	691	614
Physical Arrests	3,920	3,958	3,845	3,553	3,587	3,725	3,926	4,545	4,509	3,675
Warrants Processed	15,888	16,477	15,825	15,886	15,768	15,501	15,825	16,811	16,896	14,744
Warrants Served	12,199	12,118	13,138	11,757	11,341	11,546	11,586	12,104	12,224	9,734
Civil Papers Processed	*	*	*	*	*	*	*	*	*	*
Civil Papers Served	*	*	*	*	*	*	*	*	*	*
<u>Highway</u>										
Streets Maintained (miles)	769.82	760.71	788.96	788.96	789.96	789.96	971.41	972.39	973.22	787.93
Streets Resurfaced (miles)	34.17	21.94	31.34	36.89	31.44	36.00	32.84	25.27	30.70	18.86
<u>Library</u>										
Volumes in Circulation	146,255	146,255	153,895	167,468	139,918	135,558	145,546	127,546	114,147	90,691
<u>Sanitation</u>										
Refuse Collected (tons/day)	54.67	51.21	54.89	35.60	37.82	45.47	44.64	44.64	42.36	44.19
Recyclables Collected (tons/day)	15.34	11.23	13.47	12.92	11.78	8.55	8.79	8.79	8.6	10.18

* Comparable information was not available.

Source: Various County Departments

WASHINGTON COUNTY, TENNESSEE
CAPITAL ASSET STATISTICS BY FUNCTION (UNAUDITED)
Last Ten Fiscal Years

Table 17

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Function/Program</u>										
<u>Sheriff's Department</u>										
Correction Facility Capacity	578	578	578	578	620	620	620	620	620	620
Stations	1	1	1	1	1	1	1	1	1	1
Zones	5	5	5	5	5	5	5	5	5	5
Patrol Units	36	36	36	36	36	39	39	39	39	39
Substations	3	3	3	3	3	1	1	1	1	1
<u>Highway</u>										
Bridges under 20 feet	372	372	372	372	372	372	372	372	372	372
Bridges 20 feet and over	115	115	115	115	115	115	115	115	115	116
<u>Library</u>										
Volumes in Collection	88,856	88,474	91,753	90,617	81,529	76,730	91,292	73,421	60,186	58,070
<u>Sanitation</u>										
Collection Trucks	4	4	4	4	4	4	4	4	4	4

Source: Various County Departments

SINGLE AUDIT SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

**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***

Independent Auditor's Report

Washington County Mayor and
Board of County Commissioners
Washington County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County, Tennessee, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Washington County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated November 20, 2020. Our report includes a reference to other auditors who audited the financial statements of the Washington County Emergency Communications District, as described in our report on Washington County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washington County's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies: 2020-001, 2020-002, 2020-004, and 2020-006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington County'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2020-003, 2020-005, and 2020-007.

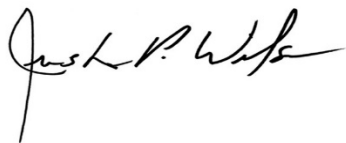
Washington County's Responses to the Findings

Washington County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Washington County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

November 20, 2020

JPW/tg



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Washington County Mayor and
Board of County Commissioners
Washington County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Washington County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Washington County's major federal programs for the year ended June 30, 2020. Washington County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Washington County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes

examining, on a test basis, evidence about Washington County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Washington County's compliance.

Opinion on Each Major Federal Program

In our opinion, Washington County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Washington County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Washington County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Washington County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

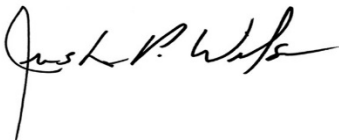
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County, Tennessee, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Washington County's basic financial statements. We issued our report thereon dated November 20, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

November 20, 2020

JPW/tg

Washington County, Tennessee, and the Washington County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3)
For the Year-Ended June 30, 2020

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Program:			
Forest Service Schools and Roads Cluster: (5)			
Schools and Roads - Grants to States	10.665	N/A	\$ 15,413
Passed-through State Department of Education:			
Child Nutrition Cluster: (5)			
School Breakfast Program	10.553	N/A	376,610 (8)
COVID 19 - School Breakfast Program	10.553	N/A	302,471 (8)
National School Lunch Program	10.555	N/A	1,228,858 (8)
COVID 19 - National School Lunch Program	10.555	N/A	481,992 (8)
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (5)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	188,163 (8)
Passed-through State Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-20-63208-00	147,672 (7)
Total U.S. Department of Agriculture			<u>\$ 2,741,179</u>
U.S. Department of Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	\$ 33,411
Total U.S. Department of Interior			<u>\$ 33,411</u>
U.S. Department of Justice Assistance:			
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(10)	\$ 2,110
Direct Program:			
Bulletproof Vest Partnership Program	16.607	N/A	14,772
Total U.S. Department of Justice Assistance			<u>\$ 16,882</u>
U.S. Department of Labor:			
Passed-through State Department of Labor and Workforce Development:			
COVID 19 - Unemployment Insurance	17.225	N/A	\$ 9,246
Total U.S. Department of Labor			<u>\$ 9,246</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(6)	\$ 12,736
Total U.S. Department of Transportation			<u>\$ 12,736</u>
U.S. Institute of Museum and Library Services:			
Passed-through State Library and Archives:			
Grants to States	45.310	(4)	\$ 1,999
Total U.S. Institute of Museum and Library Services			<u>\$ 1,999</u>
U.S. Environmental Protection Agency:			
Passed-through East Tennessee Clean Fuels Coalition:			
State Clean Diesel Grant Program	66.040	2020-RDE4HT-171	\$ 102,500
Total U.S. Environmental Protection Agency			<u>\$ 102,500</u>
U.S. Department of Education:			
Passed-through State Department of Human Services:			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(4)	\$ 187,530
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	1,599,829
Special Education Cluster: (5)			
Special Education - Grants to States	84.027	N/A	1,787,630
Special Education - Preschool Grants	84.173	N/A	42,563
Career and Technical Education - Basic Grants to States	84.048	N/A	187,188
Improving Teacher Quality State Grants	84.367	N/A	197,450
Student Support and Academic Enrichment Program	84.424	N/A	133,868
Passed-through Greeneville City School Department:			
English Language Acquisition Grants	84.365	(4)	4,087
Total U.S. Department of Education			<u>\$ 4,140,145</u>

(Continued)

Washington County, Tennessee, and the Washington School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of National Archives and Records Administration: Passed-through State Historical Records Advisory Board: National Historical Publications and Records Grants	89.003	RC-102714-19	\$ 1,500
Total U.S. Department of National Archives and Records Administration			<u>\$ 1,500</u>
U.S. Election Assistance Commission: Passed-through State Department of Elections: 2018 HAVA Election Security Grant	90.404	(4)	\$ 1,680 (8)
COVID 19 - 2020 Supplemental Election Security Grants	90.404	(4)	2,410 (8)
Total U.S. Election Assistance Commission			<u>\$ 4,090</u>
U.S. Department of Health and Human Services: Passed-through State Department of Health: Injury Prevention and Control Research and State and Community Based Programs	93.136	GG-20-63208-00	\$ 9,846 (7)
Family Planning Services	93.217	GG-20-63208-00	27,458 (7)
Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	GG-20-62452-00	18,827
Medicaid Cluster: (5) Medical Assistance Program	93.778	GG-20-63208-00	84,663 (7)
Maternal and Child Health Services Block Grant to the States	93.994	GG-20-63208-00	26,694 (7)
Total U.S. Department of Health and Human Services			<u>\$ 167,488</u>
Executive Office of the President: Passed-through Laurel County, Kentucky Fiscal Court: High Intensity Drug Trafficking Areas Program	95.001	(4)	\$ 8,403
Total Executive Office of the President			<u>\$ 8,403</u>
U.S. Department of Homeland Security: Passed-through State Department of Military: COVID 19 - Disaster Relief Fund - PPE	97.036	(4)	\$ 7,610
Emergency Management Performance Grant	97.042	(4)	62,500
Homeland Security Grant Program	97.067	(9)	101,531
Total U.S. Department of Homeland Security			<u>\$ 171,641</u>
Total Expenditures of Federal Grants			<u>\$ 7,411,220</u>

State Grants		Contract Number	
Juvenile Justice - State Commission on Children and Youth	N/A	(11)	\$ 13,500
Early Childhood Education Project - State Department of Education	N/A	(4)	161,632
Coordinated School Health - State Department of Education	N/A	(4)	100,000
Family Resource Center - State Department of Education	N/A	(4)	30,212
Safe Schools Act - State Department of Education	N/A	(4)	115,127
Drivers Education - State Department of Education	N/A	(4)	41,083
Breakfast After Bell - State Department of Education	N/A	(4)	8,500
Archives Grant - State Department of Library and Archives	N/A	(4)	700
Litter Program - State Department of Transportation	N/A	Z-20-LIT-090	55,413
Site Development Grant - State Department of Environment and Conservation	N/A	13568	19,443
Bridge Program - State Department of Transportation	N/A	(4)	634,412
COVID 19 - PPE - State Department of Military	N/A	(4)	2,537
2018 HAVA Election Security Grant - State Department of Elections	N/A	(4)	84
Early Post Secondary Opportunities - State Department of Education	N/A	(4)	20,000
Governor's Civics Grant - State Department of Education	N/A	(4)	8,350
Rural Local Health Services - State Department of Health	N/A	GG-20-63208-00	453,650 (7)
Special Needs Grant - State Department of Health	N/A	(12)	<u>422,000</u>
Total State Grants			<u>\$ 2,086,643</u>

(Continued)

Washington County, Tennessee, and the Washington School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (Cont.)

CFDA = Catalog of Federal Domestic Assistance
N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Washington County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) No amounts (\$0) were passed-through to subrecipients.
(4) Information not available.
(5) Forest Service Schools and Roads Cluster total \$15,413; Child Nutrition Cluster total \$2,578,094; Special Education Cluster total \$1,830,193; and Medicaid Cluster total \$84,663.
(6) Z-19-THS353 \$9,171; Z-20-THS321 \$3,565.
(7) Programs with pass-through entity identifying no. GG-20-63208-00 are part of a multi-service contract.
(8) CFDA Totals: CFDA No. 10.553, \$679,081; CFDA No. 10.555, \$1,899,013; CFDA No. 90.404, \$4,090.
(9) 34101-10418 \$83,123; 55815-25768 \$18,408.
(10) 31601-1832 \$2,070; 31601-2030 \$40.
(11) 35910-03602 \$4,500; 35910-20407 \$9,000.
(12) GG-19-61759-00 \$22,000; GG-18-55820-01 \$400,000.

(13) CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:

Program Title	Federal CFDA Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$234,312
Improving Teacher Quality State Grants	84.367	8,649
Student Support and Academic Enrichment Program	84.424	961
Total amounts consolidated for administration purposes		<u>\$243,922</u>

Washington County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2020

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Comprehensive Annual Financial Report for Washington County, Tennessee, for the year ended June 30, 2020.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
<u>OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS</u>					
2019	267	2019-001	The Office had Deficiencies in the Administration of Payroll	N/A	Corrected
<u>OFFICE OF COUNTY MAYOR</u>					
2019	268	2019-002	The Solid Waste Office did not Deposit Some Funds within Three Days of Collection	N/A	Corrected
<u>OFFICE OF DIRECTOR OF SCHOOLS</u>					
2019	269	2019-003	Various School Department Funds had Deficiencies in the Maintenance of Payroll Deduction Records and Accounts	N/A	Not Corrected - See Explanation on Corrective Action
2019	270	2019-004	The School Federal Projects Fund had a Cash Overdraft of \$29,958 at June 30, 2019	N/A	Corrected
2019	271	2019-005	Unclaimed Funds were not Reported and Paid to the State	N/A	Not Corrected - See Explanation on Corrective Action
<u>OFFICE OF COUNTY CLERK</u>					
2019	271	2019-006	The Office did not Review its Software Audit Logs	N/A	Corrected

Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

WASHINGTON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Washington County is unmodified.
2. Internal Control Over Financial Reporting:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **YES**
3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of major federal programs:
 - * CFDA Numbers: 84.010 Title I Grants to Local Education Agencies
 - * CFDA Numbers: 84.027 and 84.173 Special Education Cluster:
Special Education - Grants to States,
Special Education - Preschool Grants
8. Dollar threshold used to distinguish between type A and Type B Programs. **\$750,000**
9. Auditee qualified as low-risk auditee? **YES**

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plans, whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

FINDING 2020-001

THE ESTIMATED BEGINNING FUND BALANCE IN THE GENERAL CAPITAL PROJECTS FUND AND THE ESTIMATED BEGINNING FUND BALANCE SUBMITTED TO THE STATE DIFFERED BY A SIGNIFICANT AMOUNT

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

During the budget process, the county commission approved and adopted an estimated beginning fund balance of the General Capital Projects fund of \$3,616,670. This amount differed from the estimated beginning fund balance of \$4,555,470 submitted to the state Comptroller's Office of Local Government Finance. The estimated beginning fund balance submitted to the Office of Local Government Finance is reflected in the financial statements of this report. This deficiency is due to management not ensuring that the estimated beginning fund balance amount submitted to the state agreed with the budget approved and adopted by the county commission.

RECOMMENDATION

During the budget process, each fund's estimated beginning fund balance should be realistically estimated and accurately posted to the accounting records after approval by the county commission and should agree with amounts submitted to the state.

MANAGEMENT'S RESPONSE – DIRECTOR OF ACCOUNTS AND BUDGETS

Management was not aware that an improvement in the estimated beginning fund balance required action by the county legislative body. Management provides a report of estimated or actual (after audit) beginning fund balance along with a projection of estimated ending fund balance to the county legislative body monthly. Should circumstances occur after budgets are developed that would warrant a change in the amount of estimated beginning fund balance being reported to the Comptroller's Office (either favorable or unfavorable), management will submit such change to the legislative body for their approval.

FINDING 2020-002

THE COUNTY DID NOT MAINTAIN ADEQUATE CONTROLS OVER ITS CAPITAL ASSET RECORDS

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Our examination of capital asset records revealed that current-year purchases and additions to infrastructure were not recorded in the capital asset records. This deficiency resulted in capital assets being understated by \$1,578,139. In addition, current-year disposals were not recorded, and errors in construction in progress resulted in capital assets and accumulated depreciation being overstated by \$1,934,975 and \$43,482, respectively. Generally accepted accounting principles require accountability for all assets owned by the county, such as equipment, vehicles, buildings, and infrastructure. These deficiencies can be attributed to a lack of management oversight to ensure that capital assets are accounted for properly and to adequately track numerous ongoing capital improvement projects. We provided management with audit adjustments, which they accepted to properly present capital assets in the financial statements of this report. Without accurate capital asset records, the county cannot adequately control its assets.

RECOMMENDATION

The office should maintain accurate capital asset records for all county-owned assets as required by generally accepted accounting principles. The office should take additional measures to properly track capital improvement projects to ensure accurate capital asset reporting.

MANAGEMENT'S RESPONSE – DIRECTOR OF ACCOUNTS AND BUDGETS

The county replaced two bridges during the year, which were simply overlooked when adding capital assets to the detailed records. We concur with your recommendation.

OFFICES OF HIGHWAY SUPERINTENDENT, DIRECTOR OF ACCOUNTS AND BUDGETS, AND PURCHASING AGENT

FINDING 2020-003

COMPETITIVE BIDS WERE NOT PROPERLY SOLICITED IN COMPLIANCE WITH STATE STATUTES

(Noncompliance Under *Government Auditing Standards*)

The highway department did not properly solicit competitive bids through newspaper advertisement for the construction of two bridges totaling \$602,989. The highway department utilized an engineering firm to assist with the bid process, and the project was posted online resulting in multiple bids being received. However, documentation to confirm solicitation by newspaper advertisement or public notice posted on a public bulletin board within the courthouse was not maintained as required by state statute. Purchasing procedures for the highway department are governed by provisions of the County Purchasing Law of 1957, Section 5-14-108, *Tennessee Code Annotated (TCA)*, and the Tennessee County Uniform Highway Law, Section 54-7-113, *TCA*, which require all purchases exceeding \$10,000 to be made on the basis of publicly advertised competitive bids. Section 5-14-108(c)(3), *TCA*, specifies that, "The county purchasing agent shall solicit sealed bids by public notice inserted at least once in a newspaper of county-wide circulation, five (5) days prior to the final date for submitting bids or by posting notices on public bulletin board in the county

courthouse.” As a result, the best and lowest price may not have been obtained for the purchase of the two bridges.

RECOMMENDATION

Competitive bids should be solicited through newspaper advertisement for all purchases exceeding \$10,000 as required by state statutes, and documentation should be retained for audit inspection.

MANAGEMENT’S RESPONSE

No formal management’s response was submitted by the highway superintendent. However, explanation to the finding is included in the superintendent’s Corrective Action Plan found in the Single Audit Section of this report.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2020-004

THE ACCOUNTING RECORDS FOR VARIOUS FUNDS HAD NOT BEEN MAINTAINED PROPERLY

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Our audit revealed the following deficiencies related to the administration and maintenance of the accounting and reporting systems.

- A. The employee health insurance bank clearing account had not been reconciled adequately with the general ledger payroll liability accounts resulting in excess deposits and an unidentified balance. The school department maintains a bank clearing account for deposits of employee payroll deductions and school department contributions for employee health insurance premiums, which are then withdrawn from the account by the state insurance program administrator. On June 30, 2020, the employee health insurance bank clearing account had an excess balance of \$23,420 of which \$18,142 is due to excess deposits into the account during the year. The remaining \$5,278 is an unidentified balance noted from the prior year.
- B. From our review of accounting records, it was noted that a debit (negative) balance was maintained in the Medical Insurance Contribution payroll liability account in the General Purpose School Fund for eight of 12 months, with the highest debit balance totaling \$786,074 for the month ending October 31, 2019. Bank clearing account reconciliations with the general ledger, subsidiary records, monthly billings, receipts, and payments were not performed to identify the balance in this payroll liability account.

Sound business practices dictate that financial records should be reviewed for accuracy and completeness, and all general ledger accounts should be reconciled monthly. The failure to properly maintain accounting records on a current basis diminishes the usefulness of the financial records as a management tool and results in a loss of budgetary and accounting control and increases the risk that errors will not be discovered and corrected in a timely

manner. These deficiencies can be attributed to lack of management oversight and their failure to take responsibility for the accounting records. Also, management failed to correct the finding noted in the prior-year audit report.

RECOMMENDATION

All payroll deductions, general ledger payroll liability accounts, the employee health insurance bank clearing account, and payroll clearing accounts should be reconciled accurately monthly with subsidiary records, monthly billings, receipts and payments, and any identified errors corrected promptly. The school department should maintain accounting records on a current basis and review the financial statements for accuracy and completeness and provide the school board with accurate financial reports each month.

MANAGEMENT'S RESPONSE – CHIEF FINANCIAL OFFICER

The overage amounts mentioned in the bank accounts were simply a calculation variance due to a formula error that has already been fixed. No bank accounts were overdrawn, and all relevant bills were paid on time; the amounts were simply not transferred back out of the sweep accounts as quick as they should have been. Increased focus will be placed on all general ledger bank accounts, receivables, and liability accounts going forward to reconcile in a timely manner.

FINDING 2020-005

UNCLAIMED FUNDS WERE NOT REPORTED AND PAID TO THE STATE

(Noncompliance Under *Government Auditing Standards*)

The school department did not report and pay to the state unclaimed funds (old outstanding checks) totaling \$13,011 and \$1,295 in the General Purpose School and School Federal Projects funds, respectively. At June 30, 2020, the school department had 35 outstanding checks totaling \$13,011 in the General Purpose School Fund and seven outstanding checks totaling \$1,295 in the School Federal Projects Fund that were all issued prior to July 1, 2017. The Unclaimed Property Act, Section 66-29-101, et seq., *Tennessee Code Annotated*, provides that any funds held for more than one year and unclaimed by the owner are considered abandoned. This statute further provides for the funds to be reported and paid to the state Treasurer's Office. This deficiency is the result of management's failure to correct the finding noted in the prior-year audit report and the failure to implement their corrective action plan.

RECOMMENDATION

The school department should report and pay to the state unclaimed funds held for more than one year as required by state statute.

MANAGEMENT'S RESPONSE – CHIEF FINANCIAL OFFICER

This has been an ongoing item that has required a tremendous amount of research. It is the opinion of the Washington County Department of Education Financial Management the funds identified as unclaimed property have already been paid. Over the last several months, a majority of these items have been documented as paid by proof of documentation. This goes back multiple years when additional bank accounts were set up and funds were crossed between accounts, some of these accounts no longer exist. Continued work is being done to

attain additional documentation of payment of these items, or checks will be reissued if proof of payment is not identified.

FINDING 2020-006

**THE SCHOOL DEPARTMENT DID NOT MAINTAIN
ADEQUATE CONTROL OVER ITS CAPITAL ASSET
RECORDS**

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Our examination of capital asset records revealed that some prior- and current-year purchases, including a new school building contributed by the primary government, were not recorded in the capital asset records. This deficiency resulted in capital assets and accumulated depreciation being understated by \$27,610,818 and \$699,827, respectively. In addition, current- and prior-year disposals have not been recorded, and the prior-year improper capitalization of software resulted in capital assets and accumulated depreciation being overstated by \$221,654 and \$150,899, respectively. Generally accepted accounting principles require accountability for all assets owned by the school department, such as equipment, vehicles, buildings, and infrastructure. These deficiencies can be attributed to a lack of management oversight to ensure that capital assets are accounted for properly on a current basis. We provided management with audit adjustments, which they accepted to properly present capital assets in the financial statements of this report. Without accurate capital asset records, the school department cannot adequately control its assets.

RECOMMENDATION

The school department should maintain accurate capital asset records for all school department-owned assets as required by generally accepted accounting principles.

MANAGEMENT’S RESPONSE – CHIEF FINANCIAL OFFICER

Additional communication will be set up with the finance department of the school and the county to ensure timely communication of capital assets being transferred from county construction in process to current capital assets with the Washington County Department of Education. Additional focus is being placed on ensuring capital assets are updated as new or disposable items in a timely manner.

OFFICE OF SHERIFF

FINDING 2020-007

THE OFFICE HAD ACCOUNTING DEFICIENCIES

(Noncompliance Under *Government Auditing Standards*)

The following accounting deficiencies were noted in the operation of the sheriff’s department:

- A. Official prenumbered receipts were not issued by the sheriff’s department for collections received in the bookkeeper’s office from March 18, 2020, through June 30, 2020. Auditors noted receipts were not issued for various collections such as Social Security Administration incentive payments, handgun permit payments, telephone commission payments, sales of surplus property using

GovDeals, or for insurance recovery checks from damaged property. Section 9-2-103, *Tennessee Code Annotated (TCA)*, requires official prenumbered receipts be issued for all collections. Without official prenumbered receipts, we were unable to determine if all funds had been accounted for properly.

- B. Since official prenumbered receipts were not issued at the time of collection, we were unable to determine if funds were deposited into the official bank accounts within three days of collection. Section 5-8-207, *TCA*, requires county officials to deposit public funds within three days of receiving the funds.
- C. Some fees and revenues collected were not remitted to the county trustee in accordance with state statutes. Section 8-24-103, *TCA*, requires sheriff fees to be remitted to the county trustee monthly, and Section 67-4-213(d), *TCA*, requires officials collecting fees and county revenues to report those collections to the county within 15 days after the end of the month in which the funds were collected. Our review of financial records and bank statements noted the following months' fees and county revenues collected by the sheriff during the fiscal year ended June 30, 2020, that were not remitted within the time period required by statutes:

	Collection Period	Amount	Date Remitted
Warrants and Fees	October	\$ 4,115	11/25/2019
Warrants and Fees	March through May	3,896	7/2/2020
Social Security Administration	March through May	7,600	7/2/2020
Fingerprinting	March	60	5/15/2020
Sex Offender Registry	March	2,700	5/5/2020

These deficiencies are the result of a failure of management to ensure receipts are written for all collections and to ensure all collections are remitted timely to the county trustee. Management's failure to issue receipts weakens internal controls over cash collections by increasing the risk of fraud and abuse. Management's failure to remit collections to county trustee timely results in a loss of budgetary and accounting controls and increases the risk that errors will not be discovered and corrected in a timely manner.

RECOMMENDATION

Official prenumbered receipts should be issued for all funds received at the point and time of collection, and all collections should be deposited to the office bank account within three days as required by state statutes. All fees and county revenues should be remitted to the county trustee by the fifteenth day of the subsequent month of collection as required by state statute.

MANAGEMENT'S RESPONSE – SHERIFF

This office concurs with the finding and has taken the necessary steps to prevent these issues from recurring in the future. I would like to say that during the time period noted, we have been doing our best to mitigate the impact that the COVID-19 pandemic has had on us all. I only have one accountant for my office, and that employee qualified for federally approved

leave as a result of the pandemic. As you can tell from our prenumbered receipt book, the time frame that we failed to manage our receipts and deposits in a timely manner were within the first few months of the world trying to get accustomed to a different way of doing business. During this time, my office was also dealing with multiple protests, which required a significant amount of my manpower. I would ask that it be recognized that this finding was a direct reflection of the circumstances relating to COVID, and we have been compliant in the past.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2020.

Washington County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2020

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

2020-001	The Estimated Beginning Fund Balance in the General Capital Projects Fund and the Estimated Beginning Fund Balance Submitted to the State Differed by a Material Amount	281
2020-002	The County did not Maintain Adequate Controls over its Capital Assets Records	281

OFFICE OF HIGHWAY SUPERINTENDENT

2020-003	Competitive Bids were not Properly Solicited in Compliance with State Statutes	282

OFFICE OF DIRECTOR OF SCHOOLS - SCHOOL'S CHIEF FINANCIAL OFFICER

2020-004	The Accounting Records for Various Funds had not been Maintained Properly	283
2020-005	Unclaimed Funds were not Reported and Paid to the State	284
2020-006	The School Department did not Maintain Adequate Control over its Capital Asset Records	285

OFFICE OF SHERIFF

2020-007	The Office had Accounting Deficiencies	286



Washington County, Tennessee

P.O. Box 219
Jonesborough, Tennessee 37659-0219

Corrective Action Plans

FINDING DIFFERENCE IN ESTIMATED BEGINNING FUND BALANCE

Response and Corrective Action Plan Prepared by:

Mitch Meredith, CPA, Director of Accounts & Budget

Person Responsible for Implementing the Corrective Action:

Mitch Meredith, CPA, Director of Accounts & Budget

Anticipated Completion Date of Corrective Action:

June 30, 2021

Repeat Finding:

No

Planned Corrective Action:

Management will submit to the county legislative body for its consideration and adoption any changes in reported estimated beginning fund balances.

**FINDING THE COUNTY DID NOT MAINTAIN ADEQUATE CONTROLS
OVER CAPITAL ASSETS RECORDS**

Response and Corrective Action Plan Prepared by:

Mitch Meredith, CPA, Director of Accounts & Budget

Person Responsible for Implementing the Corrective Action:

Mitch Meredith, CPA, Director of Accounts & Budget

Anticipated Completion Date of Corrective Action:

June 30, 2021

Repeat Finding:

No

Planned Corrective Action:

Management will seek additional funding for staff to devote additional time to maintenance of capital asset records, including tracking of capital improvement projects.

A blue ink signature of Mitchell G. Meredith, written over a horizontal line.

Mitchell G. Meredith, CPA
Director of Accounts & Budget

A black ink signature of William J. Grandy, written over a horizontal line.

William J. Grandy
Mayor



John B. Deakins, Jr., Highway Superintendent
608 Depot Street • Jonesborough, TN 37659
Phone: (423) 753-1714 • Fax (423) 753-1710

Corrective Action Plan

FINDING: COMPETITIVE BIDS WERE NOT SOLICITED INCOMPLIANCE WITH STATE STATUTE

Response and Corrective Action Plan Prepared by:
John B. Deakins, Jr., Road Superintendent

Person Responsible for Implementing the Corrective Action:
Sherrie Baskette, Administrative Assistant

Anticipated Completion Date of Corrective Action:
In place for budget year 2020 – 2021

Repeat Finding:
No

Planned Corrective Action:
Additional training and precautions, better communications with the Purchasing Agent and consulting engineer

Signature: _____

A handwritten signature in blue ink, appearing to read 'John B. Deakins, Jr.', written over a horizontal line.



Dr. William R. Flanary
Director of Schools

405 W. College St.
Jonesborough, TN 37659
Phone (423) 753-1100

WCDE FY20 General, Federal, and School Nutrition Audit Findings
W. Brad Hale, WCDE Chief Financial Officer

Corrective Action Plan

FINDING: **THE ACCOUNTING RECORDS FOR VARIOUS FUNDS HAD NOT BEEN PROPERLY MAINTAINED**
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Response and Corrective Action Plan Prepared by:
W. Brad Hale, WCDE Chief Financial Officer

Person Responsible for Implementing the Corrective Action:
W. Brad Hale, WCDE Chief Financial Officer

Anticipated Completion Date of Corrective Action:
Immediate with Follow Up

Repeat Finding:
No

Reason Corrective Action was Not Taken Prior Year:
N/A

Planned Corrective Action:
The overage amounts mentioned in the bank accounts were simply a calculation variance due to a formula error that has already been fixed. No bank accounts were overdrawn and all relevant bills were paid on time, the amounts were simply not transferred back out of the sweep accounts as quick as they should have been. Increased focus will be placed on all general ledger bank accounts, receivable, and liability accounts going forward to reconcile in a timely manner.

Board of Directors

Annette Buchanan
Jason Day
Mary Beth Dellinger

Keith Ervin
Chad Fleenor
David Hammond

Mike Masters
Mitch Meredith
Whitney Riddle



Dr. William R. Flanary
Director of Schools

405 W. College St.
Jonesborough, TN 37659
Phone (423) 753-1100

FINDING: **UNCLAIMED FUNDS WERE NOT REPORTED AND PAID TO THE STATE** (Noncompliance Under Government Auditing Standards)

Response and Corrective Action Plan Prepared by:
W. Brad Hale, WCDE Chief Financial Officer

Person Responsible for Implementing the Corrective Action:
W. Brad Hale, WCDE Chief Financial Officer

Anticipated Completion Date of Corrective Action:
Immediate with Follow Up

Repeat Finding:
Yes

Reason Corrective Action was Not Taken Prior Year:
N/A

Planned Corrective Action:

This has been an ongoing item that has required a tremendous amount of research. It is the opinion of the WCDE Financial Management the funds identified as unclaimed property has already been paid. Over the last several months majority of these items have been documented as paid by proof of documentation. This goes back multiple years when additional bank accounts were set up and funds were crossed between accounts, some of these accounts no longer exist. Continued work is being done to attain additional documentation of payment of these items, or checks will be reissued if proof of payment is not identified.

Board of Directors

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FINDING:

**DEFICIENCIES WERE NOTED IN THE MAINTENANCE OF
CAPITAL ASSET RECORDS**

(Internal Control – Significant Deficiency Under Government Auditing
Standards)

Response and Corrective Action Plan Prepared by:

W. Brad Hale, WCDE Chief Financial Officer

Person Responsible for Implementing the Corrective Action:

W. Brad Hale, WCDE Chief Financial Officer

Anticipated Completion Date of Corrective Action:

Immediate with Follow Up

Repeat Finding:

No

Reason Corrective Action was Not Taken Prior Year:

N/A

Planned Corrective Action:

Additional communication will be set up with the Finance Department of the School System and the County to ensure timely communication of Capital Assets being transferred from County Construction in Process to current Capital Assets with the WCDE. Additional focused is being placed on ensuring capital assets are updated as new or disposable items in a timely manner.


Signature

Board of Directors

Annette Buchanan
Jason Day
Mary Beth Dellinger

Keith Ervin
Chad Fleenor
David Hammond

Mike Masters
Mitch Meredith
Whitney Riddle



WASHINGTON COUNTY SHERIFF'S OFFICE

ED GRAYBEAL, SHERIFF

MAILING ADDRESS:

P.O. BOX 1217 • JOHNSON CITY, TN 37605-1217

PHYSICAL ADDRESS:

114 W. JACKSON BOULEVARD • JONESBOROUGH, TN 37659

WWW.WCSO.NET

Corrective Action Plan

FINDING: THE OFFICE HAD ACCOUNTING DEFICIENCIES

Response and Corrective Action Plan Prepared by:
Ed Graybeal, Sheriff

Person Responsible for Implementing the Corrective Action:
Leigha Laitinen, Chief Deputy

Anticipated Completion Date of Corrective Action:
Date 11/9/20

Repeat Finding:
No

Planned Corrective Action:

Additional training has been conducted for accounting personnel. Additional dates have been added to the deposit schedule. The changes are effective immediately. The Chief Deputy will be responsible for ensuring deposits are made within three days of collection.

Signature:

ADMINISTRATION
(423) 788-1414
FACSIMILE: (423) 788-1518



DETENTION CENTER
(423) 753-1701
FACSIMILE: (423) 753-5011

FIRST NATIONALLY ACCREDITED SHERIFF'S OFFICE IN TENNESSEE

BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Washington County.

WASHINGTON COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING THAT INCLUDES THE DISCRETELY PRESENTED WASHINGTON COUNTY SCHOOL DEPARTMENT

Washington County does not have a central system of accounting, budgeting, and purchasing that includes the discretely presented Washington County School Department. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Washington County. Therefore, we recommend the adoption of a centralized system of accounting, budgeting, and purchasing as authorized in the *Tennessee Code Annotated* or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

INDEPENDENT AUDITORS' REPORT

OF

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION

INTERNAL SCHOOL FUNDS - REGULATORY BASIS

DANIEL BOONE HIGH SCHOOL
DAVID CROCKETT HIGH SCHOOL
JONESBOROUGH MIDDLE SCHOOL
BOONES CREEK ELEMENTARY SCHOOL
FALL BRANCH ELEMENTARY SCHOOL
GRANDVIEW ELEMENTARY SCHOOL
GRAY ELEMENTARY SCHOOL
JONESBOROUGH ELEMENTARY SCHOOL
LAMAR ELEMENTARY SCHOOL
RIDGEVIEW ELEMENTARY SCHOOL
SOUTH CENTRAL ELEMENTARY SCHOOL
SULPHUR SPRINGS ELEMENTARY SCHOOL
WEST VIEW ELEMENTARY SCHOOL

For the Fiscal Year Ended June 30, 2020

INDEPENDENT AUDITORS' REPORT

OF

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION

INTERNAL SCHOOL FUNDS - REGULATORY BASIS

**DANIEL BOONE HIGH SCHOOL
DAVID CROCKETT HIGH SCHOOL
JONESBOROUGH MIDDLE SCHOOL
BOONES CREEK ELEMENTARY SCHOOL
FALL BRANCH ELEMENTARY SCHOOL
GRANDVIEW ELEMENTARY SCHOOL
GRAY ELEMENTARY SCHOOL
JONESBOROUGH ELEMENTARY SCHOOL
LAMAR ELEMENTARY SCHOOL
RIDGEVIEW ELEMENTARY SCHOOL
SOUTH CENTRAL ELEMENTARY SCHOOL
SULPHUR SPRINGS ELEMENTARY SCHOOL
WEST VIEW ELEMENTARY SCHOOL**

For the Fiscal Year Ended June 30, 2020

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INTERNAL SCHOOL FUNDS - REGULATORY BASIS
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INTERNAL SCHOOL FUNDS - REGULATORY BASIS
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INTERNAL SCHOOL FUNDS - REGULATORY BASIS
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**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
DIRECTORY OF SCHOOL OFFICIALS
For the Fiscal Year Ended June 30, 2020**

Central Office

Director of Schools	Dr. William Flanary	
Board of Education (as of 6-30-20)	Keith Ervin Annette Buchanan Mary Beth Dellinger Chad Fleenor David Hammond Phillip L. McLain Mitch Meredith Todd Ganger Jason Day	Chairman Vice-Chairman
Department of Finance	Brad Hale	Director of Finance

Individual Schools (as of June 30, 2020)

Principal

Bookkeeper

Daniel Boone High School	Tim Campbell	Lesia Jarrett
David Crockett High School	Peggy Wright	Wendy McKinney
Jonesborough Middle School	Brandon McKee	Sandra McInturff
Boones Creek Elementary	Jordan Hughes	Janeé Fleenor
Fall Branch Elementary School	Mark Merriman	Julie Kennedy
Grandview Elementary School	Rachel Adams	Cindy Bryant
Gray Elementary School	Shannon Gray	Belinda Walls
Jonesborough Elementary School	Matthew Combs	Caroline Clawson
Lamar Elementary School	Leslie Lyons	Tammy Ayers
Ridgeview Elementary School	Darrell Barnwell	Michelle Stevens
South Central Elementary School	JW McKinney	Brooke McInturff
Sulphur Springs Elementary School	Cindy Hayes	Angela Church
West View Elementary School	Robin Street	Sheri Wright

SECTION II
FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the
Washington County, Tennessee Board of Education
Washington County, Tennessee Internal School Funds

Report on the Financial Statements

We have audited the accompanying combined balance sheet – regulatory basis of the Washington County, Tennessee Board of Education Internal School Funds as of June 30, 2020, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Washington County, Tennessee Board of Education Internal School Funds' basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information in the accompanying individual school financial statements as of and for the year ended June 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note A.2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Washington County, Tennessee Board of Education Internal School Funds
Independent Auditors' Report

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A.2 of the financial statements, the financial statements are prepared by Washington County, Tennessee Board of Education Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A.2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Washington County, Tennessee Board of Education Internal School Funds as of June 30, 2020, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Washington County, Tennessee Board of Education Internal School Funds as of June 30, 2020, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.2. In addition, in our opinion, the individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Washington County, Tennessee Board of Education Internal School Funds as of June 30, 2020, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.2.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Washington County, Tennessee Board of Education Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information. The accompanying supplementary information, introductory section, and management's corrective action plan, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools.

As described in Note A.2 of the financial statements, the supplementary schedules, as listed in the table of contents, is prepared by Washington County, Tennessee Board of Education Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplementary schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

The directory of school officials and management's corrective action plan have not been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2020 on our consideration of Washington County, Tennessee Board of Education Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Washington County, Tennessee Board of Education Internal School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County, Tennessee Board of Education Internal School Funds' internal control over financial reporting and compliance.

Blackburn, Childers & Steagall, PLLC

BLACKBURN, CHILDERS & STEAGALL, PLC
Johnson City, Tennessee

December 9, 2020

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
COMBINED BALANCE SHEET - ALL SCHOOLS
June 30, 2020

	EXHIBIT A				
	<u>Daniel Boone High School</u>	<u>David Crockett High School</u>	<u>Jonesborough Middle School</u>	<u>Total Elementary Schools (Exhibit B)</u>	<u>Total</u>
ASSETS					
Cash in Bank - Checking	<u>\$ 352,206</u>	<u>406,419</u>	<u>58,874</u>	<u>911,402</u>	<u>1,728,901</u>
TOTAL ASSETS	<u>\$ 352,206</u>	<u>406,419</u>	<u>58,874</u>	<u>911,402</u>	<u>1,728,901</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	<u>\$ 31,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,344</u>
TOTAL LIABILITIES	<u>31,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,344</u>
FUND BALANCES					
General Fund Unassigned	56,716	47,801	20,675	549,463	674,655
Restricted Fund Restricted	11,041	33,257	6,206	33,584	84,088
Assigned	<u>253,105</u>	<u>325,361</u>	<u>31,993</u>	<u>328,355</u>	<u>938,814</u>
TOTAL FUND BALANCES	<u>320,862</u>	<u>406,419</u>	<u>58,874</u>	<u>911,402</u>	<u>1,697,557</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 352,206</u>	<u>406,419</u>	<u>58,874</u>	<u>911,402</u>	<u>1,728,901</u>

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
COMBINED BALANCE SHEET - ELEMENTARY SCHOOLS
June 30, 2020**

EXHIBIT B

	Boones Creek	Fall Branch	Grandview	Gray	Jonesborough	Lamar	Ridgeview	South Central	Sulphur Springs	West View	Total
ASSETS											
Cash in Bank - Checking	\$ 119,852	54,159	87,410	148,254	48,237	85,587	154,159	41,568	101,597	70,579	911,402
TOTAL ASSETS	<u>\$ 119,852</u>	<u>54,159</u>	<u>87,410</u>	<u>148,254</u>	<u>48,237</u>	<u>85,587</u>	<u>154,159</u>	<u>41,568</u>	<u>101,597</u>	<u>70,579</u>	<u>911,402</u>
FUND BALANCES											
General Fund Unassigned	\$ 97,909	27,387	26,325	99,833	42,309	55,726	79,664	12,936	58,343	49,031	549,463
Restricted Fund											
Restricted	1,400	-	897	2,191	137	3,105	14,891	140	3,653	7,170	33,584
Assigned	<u>20,543</u>	<u>26,772</u>	<u>60,188</u>	<u>46,230</u>	<u>5,791</u>	<u>26,756</u>	<u>59,604</u>	<u>28,492</u>	<u>39,601</u>	<u>14,378</u>	<u>328,355</u>
TOTAL FUND BALANCES	<u>119,852</u>	<u>54,159</u>	<u>87,410</u>	<u>148,254</u>	<u>48,237</u>	<u>85,587</u>	<u>154,159</u>	<u>41,568</u>	<u>101,597</u>	<u>70,579</u>	<u>911,402</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 119,852</u>	<u>54,159</u>	<u>87,410</u>	<u>148,254</u>	<u>48,237</u>	<u>85,587</u>	<u>154,159</u>	<u>41,568</u>	<u>101,597</u>	<u>70,579</u>	<u>911,402</u>

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL SCHOOLS
For the Fiscal Year Ended June 30, 2020**

EXHIBIT C

	<u>Daniel Boone High School</u>	<u>David Crockett High School</u>	<u>Jonesborough Middle School</u>	<u>Total Elementary Schools (Exhibit D)</u>	<u>Total</u>
FUND BALANCES, JULY 1, 2019	\$ 261,927	311,445	43,498	880,067	1,496,937
REVENUES	621,294	600,046	92,077	1,036,124	2,349,541
EXPENDITURES	<u>562,359</u>	<u>505,072</u>	<u>76,701</u>	<u>1,004,789</u>	<u>2,148,921</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>58,935</u>	<u>94,974</u>	<u>15,376</u>	<u>31,335</u>	<u>200,620</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	17,881	46,317	212	13,520	77,930
Operating Transfers Out	<u>(17,881)</u>	<u>(46,317)</u>	<u>(212)</u>	<u>(13,520)</u>	<u>(77,930)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>58,935</u>	<u>94,974</u>	<u>15,376</u>	<u>31,335</u>	<u>200,620</u>
FUND BALANCES, JUNE 30, 2020	<u>\$ 320,862</u>	<u>406,419</u>	<u>58,874</u>	<u>911,402</u>	<u>1,697,557</u>

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ELEMENTARY SCHOOLS
For the Fiscal Year Ended June 30, 2020**

EXHIBIT D

	Boones Creek	Fall Branch	Grandview	Gray	Jonesborough	Lamar	Ridgeview	South Central	Sulphur Springs	West View	Total
FUND BALANCES, JULY 1, 2019	\$ 125,795	58,293	83,062	132,368	44,377	77,103	145,373	45,601	106,150	61,945	880,067
REVENUES	187,977	80,637	125,583	102,131	95,357	119,668	155,237	35,184	74,639	59,711	1,036,124
EXPENDITURES	<u>193,920</u>	<u>84,771</u>	<u>121,235</u>	<u>86,245</u>	<u>91,497</u>	<u>111,184</u>	<u>146,451</u>	<u>39,217</u>	<u>79,192</u>	<u>51,077</u>	<u>1,004,789</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,943)</u>	<u>(4,134)</u>	<u>4,348</u>	<u>15,886</u>	<u>3,860</u>	<u>8,484</u>	<u>8,786</u>	<u>(4,033)</u>	<u>(4,553)</u>	<u>8,634</u>	<u>31,335</u>
OTHER FINANCING SOURCES (USES)											
Operating Transfers In	-	2,463	1,121	1,774	-	-	4,822	657	1,970	713	13,520
Operating Transfers Out	<u>-</u>	<u>(2,463)</u>	<u>(1,121)</u>	<u>(1,774)</u>	<u>-</u>	<u>-</u>	<u>(4,822)</u>	<u>(657)</u>	<u>(1,970)</u>	<u>(713)</u>	<u>(13,520)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(5,943)</u>	<u>(4,134)</u>	<u>4,348</u>	<u>15,886</u>	<u>3,860</u>	<u>8,484</u>	<u>8,786</u>	<u>(4,033)</u>	<u>(4,553)</u>	<u>8,634</u>	<u>31,335</u>
FUND BALANCES, JUNE 30, 2020	<u>\$ 119,852</u>	<u>54,159</u>	<u>87,410</u>	<u>148,254</u>	<u>48,237</u>	<u>85,587</u>	<u>154,159</u>	<u>41,568</u>	<u>101,597</u>	<u>70,579</u>	<u>911,402</u>

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020**

BACKGROUND

Section 49-2-110, *Tennessee Code Annotated*, provides for student activity funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. FINANCIAL REPORTING ENTITY

This report includes only the internal school funds of the Washington County, Tennessee Board of Education. Internal school funds consist of financial resources accounted for at the individual schools.

Internal School Funds

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the Washington County, Tennessee Board of Education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Activity Funds

Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission of the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. OTHER COMPREHENSIVE BASIS OF ACCOUNTING

The accounting and financial reporting requirements for school activity funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts, as well as between the general fund and restricted fund.

Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 30 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. OTHER COMPREHENSIVE BASIS OF ACCOUNTING (CONTINUED)

Fund Structure

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund's assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

General Fund

The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

Restricted Fund

The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

NOTE B - COLLATERALIZATION OF DEPOSITS

Cash in bank represents funds on deposit in various depositories. These balances were entirely insured by the Federal Deposit Insurance Corporation (FDIC), through the Bank Collateral Pool with the State of Tennessee, and with pledged securities. The total Cash in Bank - Checking for elementary schools is \$911,402 and the bank balance is \$920,016. The total Cash in Bank - Checking for the middle school is \$58,874 and the bank balance is \$59,774. The total Cash in Bank - Checking for the high schools is \$758,625 and the bank balance is \$793,217.

NOTE C - FIXED ASSETS

Fixed assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for fixed assets purchased pass automatically to the Washington County, Tennessee Board of Education.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020**

NOTE D - FUND BALANCES

1. RESTRICTED FUND BALANCE

Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes donation and grant funds, as well as certain other funds. When both restricted and unrestricted resources are available for use, it is the Washington County, Tennessee Board of Education's Internal School Funds' practice to use restricted resources first, then unrestricted resources as they are needed.

2. ASSIGNED FUND BALANCE

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Washington County, Tennessee Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The Principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

3. UNASSIGNED FUND BALANCE

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the Washington County, Tennessee Board of Education's Internal School Funds' practice to use assigned resources first, then unassigned resources as they are needed. The fund balance detail for the Washington County, Tennessee Internal School Funds is reflected below. Additional detail is provided on the individual school financial statements.

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020

NOTE D - FUND BALANCES (CONTINUED)

	High Schools				
	Daniel Boone High School		David Crockett High School		Total
	General	Restricted	General	Restricted	
	Fund	Fund	Fund	Fund	
FUND BALANCES					
RESTRICTED for					
Grant Accounts	\$ -	260	-	27,007	27,267
Scholarship Accounts	-	10,781	-	6,250	17,031
ASSIGNED to					
Athletic Accounts	-	101,121	-	66,827	167,948
Class Accounts	(760)	-	-	24,148	23,388
Club Accounts	-	41,625	-	64,115	105,740
Excess Board of Education Allocations	-	1,890	-	4,634	6,524
Other Accounts	-	108,469	-	165,637	274,106
UNASSIGNED	57,476	-	47,801	-	105,277
TOTAL FUND BALANCES	<u>\$ 56,716</u>	<u>264,146</u>	<u>47,801</u>	<u>358,618</u>	<u>727,281</u>

	Middle School Jonesborough Middle School		Elementary Schools Boones Creek	
	General	Restricted	General	Restricted
	Fund	Fund	Fund	Fund
FUND BALANCES				
RESTRICTED for				
Grant Accounts	\$ -	6,206	-	1,400
ASSIGNED to				
Athletic Accounts	-	19,765	-	5,543
Class Accounts	-	638	-	568
Club Accounts	-	4,353	-	3,731
Excess Board of Education Allocations	-	4,185	-	1,222
Other Accounts	-	3,052	-	9,479
UNASSIGNED	20,675	-	97,909	-
TOTAL FUND BALANCES	<u>\$ 20,675</u>	<u>38,199</u>	<u>97,909</u>	<u>21,943</u>

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020

NOTE D - FUND BALANCES (CONTINUED)

	Elementary Schools									
	Fall Branch Elementary School		Grandview Elementary School		Gray Elementary School		Jonesborough Elementary School		Lamar Elementary School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
FUND BALANCES										
RESTRICTED for										
Donation Accounts	\$ -	-	-	-	-	-	-	-	-	2,426
Grant Accounts	-	-	-	897	-	2,191	-	137	-	679
ASSIGNED to										
Athletic Accounts	-	11,507	-	27,856	-	27,005	-	-	-	15,498
Class Accounts	-	3,455	-	5,933	-	3,017	-	-	-	1,537
Club Accounts	-	894	-	2,220	-	969	-	-	-	4,093
Donation Accounts	-	-	-	-	-	126	-	-	-	-
Excess Board of Education Allocations	-	750	-	9	-	493	-	1,399	-	1,476
Other Accounts	-	10,166	-	24,170	-	14,620	-	4,392	-	4,152
UNASSIGNED	27,387	-	26,325	-	99,833	-	42,309	-	55,726	-
TOTAL FUND BALANCES	\$ 27,387	26,772	26,325	61,085	99,833	48,421	42,309	5,928	55,726	29,861

	Elementary Schools (Continued)								
	Ridgeview Elementary School		South Central Elementary School		Sulphur Springs Elementary School		West View Elementary School		Total
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	
FUND BALANCES									
RESTRICTED for									
Donation Accounts	-	10,989	-	-	-	-	-	7,170	20,585
Grant Accounts	-	3,902	-	140	-	3,653	-	-	12,999
ASSIGNED to									
Athletic Accounts	-	32,994	-	7,499	-	21,644	-	7,134	156,680
Class Accounts	-	3,476	-	350	-	198	-	568	19,102
Club Accounts	-	4,350	-	1,373	-	2,919	-	2,193	22,742
Donation Accounts	-	-	-	-	-	-	-	-	126
Excess Board of Education Allocations	-	3,392	-	1,095	-	2,498	-	612	12,946
Other Accounts	-	15,392	-	18,175	-	12,342	-	3,871	116,759
UNASSIGNED	79,664	-	12,936	-	58,343	-	49,031	-	549,463
TOTAL FUND BALANCES	79,664	74,495	12,936	28,632	58,343	43,254	49,031	21,548	911,402

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2020

NOTE E - LEASES

Several schools entered into operating leases for copiers and other equipment. The various schools are obligated to make the monthly payments on these leases. Total lease expense for fiscal year 2020 was \$46,858. Future minimum lease payments under the non-cancellable operating leases are as follows:

<u>Fiscal Year</u>	
2021	\$ 37,898
2022	18,204
2023	7,282
2024	<u>2,640</u>
Total	<u>\$ 66,024</u>

NOTE F - CONCENTRATION

The internal school funds depend upon financial resources flowing from, or associated with, the federal government, State of Tennessee, and local Board of Education. Because of this dependency, the loss or significant decrease to the current level of these financial resources would be detrimental to the internal school funds, and the current level of programs and activities that are maintained therein.

NOTE G - COVID-19

As a result of the COVID-19 pandemic, the school year ended abruptly in March 2020. Several spring 2020 events including field trips, athletics and club activities were suspended or cancelled. Subsequent to fiscal year-end, the local board of education voted to resume the school year on a modified in-person basis.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DANIEL BOONE HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					Total Liabilities and Fund Balances
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	
					Restricted	Assigned	Unassigned		
General Fund	\$ 57,476	-	57,476	-	-	-	57,476	57,476	57,476
Restricted Funds									
Athletic Accounts									
Baseball	4,919	-	4,919	-	-	4,919	-	4,919	4,919
Basketball - Boys	28,807	-	28,807	-	-	28,807	-	28,807	28,807
Basketball - Girls	3,814	-	3,814	-	-	3,814	-	3,814	3,814
Blazer Athletic Support	5,990	-	5,990	-	-	5,990	-	5,990	5,990
Cross Country	2,313	-	2,313	-	-	2,313	-	2,313	2,313
Equipment Fund	219	-	219	-	-	219	-	219	219
Football	3,590	-	3,590	-	-	3,590	-	3,590	3,590
General Athletics	7,296	-	7,296	-	-	7,296	-	7,296	7,296
Golf	7,967	-	7,967	-	-	7,967	-	7,967	7,967
Middle School	3,831	-	3,831	-	-	3,831	-	3,831	3,831
Paul Keys Scholarship	2,628	-	2,628	-	-	2,628	-	2,628	2,628
Soccer	532	-	532	-	-	532	-	532	532
Softball	12,502	-	12,502	-	-	12,502	-	12,502	12,502
Special Projects	165	-	165	-	-	165	-	165	165
Track	2,353	-	2,353	-	-	2,353	-	2,353	2,353
Training Room	4,456	-	4,456	-	-	4,456	-	4,456	4,456
Varsity Cheerleaders	326	-	326	-	-	326	-	326	326
Volleyball	7,571	-	7,571	-	-	7,571	-	7,571	7,571
Weight Room	1,440	-	1,440	-	-	1,440	-	1,440	1,440
Wrestling	402	-	402	-	-	402	-	402	402
Class Account									
Class of 2021	(760)	-	(760)	-	-	-	(760)	(760)	(760)
Club Accounts									
Art and Photo	38	-	38	-	-	38	-	38	38
Beta Club	870	-	870	-	-	870	-	870	870
Civil War History	1,346	-	1,346	-	-	1,346	-	1,346	1,346
Dance Team	2,213	-	2,213	-	-	2,213	-	2,213	2,213
Drama Club	391	-	391	-	-	391	-	391	391
Electricity Club	1,089	-	1,089	-	-	1,089	-	1,089	1,089
Fellowship of Christian Athletes	229	-	229	-	-	229	-	229	229
French Club	15	-	15	-	-	15	-	15	15
Future Farmers of America Club	9,845	-	9,845	-	-	9,845	-	9,845	9,845
Future Teachers of America	341	-	341	-	-	341	-	341	341
HOSA - CNA	486	-	486	-	-	486	-	486	486
HOSA II	11,517	-	11,517	-	-	11,517	-	11,517	11,517
International Club	974	-	974	-	-	974	-	974	974
Key Club	1,326	-	1,326	-	-	1,326	-	1,326	1,326
Outdoor Sportmanship	163	-	163	-	-	163	-	163	163
Pep Club	71	-	71	-	-	71	-	71	71
Ruri-Teen Club	194	-	194	-	-	194	-	194	194
Science Olympiad	299	-	299	-	-	299	-	299	299
Scrib Account	7,840	-	7,840	-	-	7,840	-	7,840	7,840
Spanish Club	710	-	710	-	-	710	-	710	710
Student Council	819	-	819	-	-	819	-	819	819
TSA	811	-	811	-	-	811	-	811	811
Tri M Music Honor Society	38	-	38	-	-	38	-	38	38

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DANIEL BOONE HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

	ASSETS			LIABILITIES AND FUND BALANCES					EXHIBIT A
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
					Restricted	Assigned	Unassigned		
Restricted Funds (Continued)									
Excess Board of Education Allocations	1,890	-	1,890	-	-	1,890	-	1,890	1,890
Grant Accounts									
EPSO Grant	211	-	211	-	211	-	-	211	211
JROTC Grant	49	-	49	-	49	-	-	49	49
Other Accounts									
Academic Team	98	-	98	-	-	98	-	98	98
Band	596	-	596	-	-	596	-	596	596
Band - Middle School	1	-	1	-	-	1	-	1	1
Biology - Barr	64	-	64	-	-	64	-	64	64
Biology - Carr	116	-	116	-	-	116	-	116	116
Biology - Feathers	721	-	721	-	-	721	-	721	721
Biology - Kelley	40	-	40	-	-	40	-	40	40
Biology - Haworth	392	-	392	-	-	392	-	392	392
Building Trades	1,243	-	1,243	-	-	1,243	-	1,243	1,243
Chemistry - Maines	202	-	202	-	-	202	-	202	202
Chemistry - Taylor	203	-	203	-	-	203	-	203	203
Chorus	6,973	-	6,973	-	-	6,973	-	6,973	6,973
Communication Technology	445	-	445	-	-	445	-	445	445
Cosmetology	1,401	-	1,401	-	-	1,401	-	1,401	1,401
Diversified Technology	13	-	13	-	-	13	-	13	13
Drafting	982	-	982	-	-	982	-	982	982
Ecology	299	-	299	-	-	299	-	299	299
English Department	344	-	344	-	-	344	-	344	344
English - Hodges	56	-	56	-	-	56	-	56	56
English - Orchard	632	-	632	-	-	632	-	632	632
EPIC	-	-	-	-	-	-	-	-	-
Faculty Fund	5,636	-	5,636	-	-	5,636	-	5,636	5,636
Family & Consumer Science	131	-	131	-	-	131	-	131	131
Farm Account	239	-	239	-	-	239	-	239	239
Go-Cart	590	-	590	-	-	590	-	590	590
Geology	91	-	91	-	-	91	-	91	91
Guidance	8,986	-	8,986	-	-	8,986	-	8,986	8,986
Horticulture	2,604	-	2,604	-	-	2,604	-	2,604	2,604
Keyboarding	2,117	-	2,117	-	-	2,117	-	2,117	2,117
Library	1,856	-	1,856	-	-	1,856	-	1,856	1,856
Marketing Education	5,194	-	5,194	-	-	5,194	-	5,194	5,194
Math - Dishner	17	-	17	-	-	17	-	17	17
Math - Hill	52	-	52	-	-	52	-	52	52
Mercy Fund	1,687	-	1,687	-	-	1,687	-	1,687	1,687
Physical Science - Horn	90	-	90	-	-	90	-	90	90
Physical Science - Jennings	169	-	169	-	-	169	-	169	169
Physics	371	-	371	-	-	371	-	371	371
Resource CDC	37	-	37	-	-	37	-	37	37
ROTC - Miscellaneous	33,049	-	33,049	-	-	33,049	-	33,049	33,049
ROTC - Alterations / Cleaning	2	-	2	-	-	2	-	2	2
School Incentives	1,000	-	1,000	-	-	1,000	-	1,000	1,000
Science	10	-	10	-	-	10	-	10	10
Science - Carr	661	-	661	-	-	661	-	661	661
Social Studies - Economics	226	-	226	-	-	226	-	226	226

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DANIEL BOONE HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					Total Liabilities and Fund Balances
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	
					Restricted	Assigned	Unassigned		
Restricted Funds (Continued)									
Other Accounts (Continued)									
Social Studies - Government	16	-	16	-	-	16	-	16	16
Special Education	176	-	176	-	-	176	-	176	176
Staff Development	8,515	-	8,515	-	-	8,515	-	8,515	8,515
Student Needs	191	-	191	-	-	191	-	191	191
Yearbook	51,279	-	51,279	31,344	-	19,935	-	19,935	51,279
Scholarship Accounts									
ROTC - Scholarship	7,331	-	7,331	-	7,331	-	-	7,331	7,331
Scholarships	3,450	-	3,450	-	3,450	-	-	3,450	3,450
Total Restricted Funds	294,730	-	294,730	31,344	11,041	253,105	(760)	263,386	294,730
Total General and Restricted Funds	<u>\$352,206</u>	<u>-</u>	<u>352,206</u>	<u>31,344</u>	<u>11,041</u>	<u>253,105</u>	<u>56,716</u>	<u>320,862</u>	<u>352,206</u>

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DANIEL BOONE HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	11,760	-	-	-
Board of Education Allocations	-	3,372	-	-	-	-
Fines, Fees and Dues	-	1,820	385	-	-	-
Fundraising	-	106	-	-	-	-
Gifts, Bequests and Donations	-	9,116	-	271	-	-
Instruction	-	-	6,324	-	-	-
Operations and Maintenance	-	-	9,193	-	-	-
Resale Activities	-	24,994	-	-	-	-
Total General Fund	45,459	39,408	27,662	271	-	57,476
Restricted Funds						
Athletic Accounts						
Baseball	34,922	37,010	66,563	50	500	4,919
Basketball - Boys	22,379	37,647	31,706	987	500	28,807
Basketball - Girls	1,145	11,546	9,300	923	500	3,814
Blazer Athletic Support	861	25,698	15,359	-	5,210	5,990
Cross Country	2,898	15,143	15,728	-	-	2,313
Equipment Fund	219	-	-	-	-	219
Football	1,273	12,507	9,690	-	500	3,590
General Athletics	2,449	163,930	167,483	8,400	-	7,296
Golf	8,899	5,884	6,816	-	-	7,967
Middle School	3,284	13,469	12,922	-	-	3,831
Paul Keys Scholarship	2,628	-	-	-	-	2,628
Soccer	730	967	1,165	-	-	532
Softball	3,444	17,708	9,300	1,150	500	12,502
Special Projects	165	-	-	-	-	165
Track	2,353	-	-	-	-	2,353
Training Room	9,869	89	5,502	-	-	4,456
Varsity Cheerleaders	1,816	14,650	7,440	200	8,900	326
Volleyball	8,658	20,391	21,128	150	500	7,571
Weight Room	1,069	2,550	5,679	3,500	-	1,440
Wrestling	1,972	200	2,570	800	-	402
Class Accounts						
Class of 2020	2,160	-	2,389	500	271	-
Class of 2021	-	-	260	-	500	(760)
Club Accounts						
Art and Photo	38	-	-	-	-	38
Beta Club	560	310	-	-	-	870
Civil War History	1,452	21,651	21,757	-	-	1,346
Dance Team	-	3,108	1,495	600	-	2,213
Drama Club	442	428	479	-	-	391
Electricity Club	431	898	240	-	-	1,089
FCCLA	-	448	448	-	-	-
Fellowship of Christian Athletes	229	-	-	-	-	229
French Club	15	-	-	-	-	15
Future Farmers of America Club	2,335	20,590	13,080	-	-	9,845
Future Teachers of America	81	260	-	-	-	341
HOSA - CNA	610	180	304	-	-	486

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DANIEL BOONE HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Club Accounts (Continued)						
HOSA II	6,558	16,247	11,288	-	-	11,517
International Club	455	1,186	667	-	-	974
Key Club	465	8,794	7,933	-	-	1,326
National Honor Society	273	650	923	-	-	-
Outdoor Sportmanship	85	78	-	-	-	163
Pep Club	71	-	-	-	-	71
Ruri-Teen Club	194	-	-	-	-	194
Science Olympiad	135	839	675	-	-	299
Scrib Account	4,161	3,869	190	-	-	7,840
Spanish Club	795	2,303	2,388	-	-	710
Student Council	468	701	350	-	-	819
TSA	255	2,201	1,645	-	-	811
Tri M Music Honor Society	38	-	-	-	-	38
Excess Board of Education Allocations	2,659	3,201	3,970	-	-	1,890
Grant Accounts						
EPSO Grant	-	8,200	7,989	-	-	211
JROTC Grant	494	1,764	2,209	-	-	49
Other Accounts						
Academic Team	218	-	120	-	-	98
Band	4	10,000	9,408	-	-	596
Band - Middle School	1	-	-	-	-	1
Biology - Barr	64	-	-	-	-	64
Biology - Carr	116	-	-	-	-	116
Biology - Feathers	600	1,302	1,181	-	-	721
Biology - Kelley	82	75	117	-	-	40
Biology - Haworth	303	1,137	1,048	-	-	392
Building Trades	1,585	880	1,222	-	-	1,243
Chemistry - Maines	202	-	-	-	-	202
Chemistry - Taylor	203	-	-	-	-	203
Chorus	2,824	5,000	851	-	-	6,973
Communication Technology	445	-	-	-	-	445
Cosmetology	20	3,115	1,734	-	-	1,401
Diversified Technology	13	-	-	-	-	13
Drafting	918	64	-	-	-	982
Ecology	299	-	-	-	-	299
English Department	344	-	-	-	-	344
English - Hodges	56	169	169	-	-	56
English - Orchard	598	1,227	1,193	-	-	632
EPIC	73	-	73	-	-	-
Faculty Fund	6,297	271	932	-	-	5,636
Family & Consumer Science	320	10	549	350	-	131
Farm Account	239	-	-	-	-	239
Go-Cart	590	-	-	-	-	590
Geology	91	-	-	-	-	91
Guidance	6,965	17,627	15,606	-	-	8,986
Horticulture	2,151	1,096	643	-	-	2,604
Keyboarding	2,453	-	336	-	-	2,117
Library	1,560	896	600	-	-	1,856
Marketing Education	4,556	5,642	5,004	-	-	5,194
Math - Dishner	17	-	-	-	-	17

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DANIEL BOONE HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Other Accounts (Continued)						
Math - Hill	52	-	-	-	-	52
Mercy Fund	1,587	100	-	-	-	1,687
Physical Science - Horn	168	-	78	-	-	90
Physical Science - Jennings	163	90	84	-	-	169
Physics	371	-	-	-	-	371
Resource CDC	37	-	-	-	-	37
ROTC - Miscellaneous	24,383	27,835	19,169	-	-	33,049
ROTC - Alterations / Cleaning	2	-	-	-	-	2
School Incentives	1,000	-	-	-	-	1,000
Science	10	-	-	-	-	10
Science - Carr	661	-	-	-	-	661
Social Studies - Economics	226	-	-	-	-	226
Social Studies - Government	16	-	-	-	-	16
Special Education	176	-	-	-	-	176
Staff Development	7,994	1,501	980	-	-	8,515
Student Needs	191	-	-	-	-	191
Yearbook	795	23,505	4,365	-	-	19,935
Scholarship Accounts						
ROTC - Scholarship	5,687	1,849	205	-	-	7,331
Scholarships	2,250	1,200	-	-	-	3,450
Total Restricted Funds	216,468	581,886	534,697	17,610	17,881	263,386
Total General and Restricted Funds	\$ 261,927	621,294	562,359	17,881	17,881	320,862

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DAVID CROCKETT HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
	Bank - Checking				Restricted	Assigned	Unassigned		
General Fund	\$ 47,801	-	47,801	-	-	-	47,801	47,801	47,801
Restricted Funds									
Athletic Accounts									
Athletic Reserve	6,538	-	6,538	-	-	6,538	-	6,538	6,538
Athletics	13,608	-	13,608	-	-	13,608	-	13,608	13,608
Baseball	379	-	379	-	-	379	-	379	379
Basketball - Boys	12,696	-	12,696	-	-	12,696	-	12,696	12,696
Basketball - Girls	3,407	-	3,407	-	-	3,407	-	3,407	3,407
Cheerleaders	32	-	32	-	-	32	-	32	32
Cross Country	10,364	-	10,364	-	-	10,364	-	10,364	10,364
Dance Team	1,535	-	1,535	-	-	1,535	-	1,535	1,535
Football	1,251	-	1,251	-	-	1,251	-	1,251	1,251
Golf	1,926	-	1,926	-	-	1,926	-	1,926	1,926
Golf - Middle School	39	-	39	-	-	39	-	39	39
Middle School Tournament	1,048	-	1,048	-	-	1,048	-	1,048	1,048
Pioneer Athletics Club	2,040	-	2,040	-	-	2,040	-	2,040	2,040
Soccer - Boys	3,025	-	3,025	-	-	3,025	-	3,025	3,025
Softball	914	-	914	-	-	914	-	914	914
Special Projects	440	-	440	-	-	440	-	440	440
Special Tournaments	167	-	167	-	-	167	-	167	167
Star Walk of Fame	52	-	52	-	-	52	-	52	52
Track	691	-	691	-	-	691	-	691	691
Training	3,640	-	3,640	-	-	3,640	-	3,640	3,640
Volleyball	2,777	-	2,777	-	-	2,777	-	2,777	2,777
Wrestling	258	-	258	-	-	258	-	258	258
Class Accounts									
Senior Class of 2020	3,614	-	3,614	-	-	3,614	-	3,614	3,614
Senior Class of 2021	8,161	-	8,161	-	-	8,161	-	8,161	8,161
Senior Class of 2022	5,408	-	5,408	-	-	5,408	-	5,408	5,408
Senior Class of 2023	6,965	-	6,965	-	-	6,965	-	6,965	6,965
Club Accounts									
Agricultural Mechanics	116	-	116	-	-	116	-	116	116
Ark Club	20	-	20	-	-	20	-	20	20
Beta Club	871	-	871	-	-	871	-	871	871
Bible Club	201	-	201	-	-	201	-	201	201
Business Professionals of America	950	-	950	-	-	950	-	950	950
Chess Club	151	-	151	-	-	151	-	151	151
Civinettes	3,248	-	3,248	-	-	3,248	-	3,248	3,248
DECA	7,245	-	7,245	-	-	7,245	-	7,245	7,245
Drama Club	6,484	-	6,484	-	-	6,484	-	6,484	6,484
EMR/EKG	2,499	-	2,499	-	-	2,499	-	2,499	2,499
Envirothon	3	-	3	-	-	3	-	3	3
FCCLA	776	-	776	-	-	776	-	776	776
Fellowship of Christian Athletes	681	-	681	-	-	681	-	681	681
First Robotics	4,882	-	4,882	-	-	4,882	-	4,882	4,882
French Club	2,056	-	2,056	-	-	2,056	-	2,056	2,056
Future Farmers of America	14,298	-	14,298	-	-	14,298	-	14,298	14,298
Future Teachers of America	25	-	25	-	-	25	-	25	25
German Club	191	-	191	-	-	191	-	191	191
Health Occupations	7,044	-	7,044	-	-	7,044	-	7,044	7,044

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DAVID CROCKETT HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
	Bank - Checking				Restricted	Assigned	Unassigned		
Restricted Funds (Continued)									
Club Accounts (Continued)									
Hiking Club	481	-	481	-	-	481	-	481	481
International Club	243	-	243	-	-	243	-	243	243
Key Club	1,406	-	1,406	-	-	1,406	-	1,406	1,406
Land Voice Club	915	-	915	-	-	915	-	915	915
Pep Club	257	-	257	-	-	257	-	257	257
Photo Club	30	-	30	-	-	30	-	30	30
Radio Club	230	-	230	-	-	230	-	230	230
Scholars Bowl	100	-	100	-	-	100	-	100	100
Scrib Account	7,617	-	7,617	-	-	7,617	-	7,617	7,617
Student Council	645	-	645	-	-	645	-	645	645
VICA	442	-	442	-	-	442	-	442	442
Yoga Club	8	-	8	-	-	8	-	8	8
Excess Board of Education Allocations	4,634	-	4,634	-	-	4,634	-	4,634	4,634
Grant Accounts									
EPSO Grant	2,007	-	2,007	-	2,007	-	-	2,007	2,007
FFA Grant	25,000	-	25,000	-	25,000	-	-	25,000	25,000
Other Accounts									
Annual	7,303	-	7,303	-	-	7,303	-	7,303	7,303
Art	49	-	49	-	-	49	-	49	49
Audio Visual	3,932	-	3,932	-	-	3,932	-	3,932	3,932
Auto Mechanics	1,742	-	1,742	-	-	1,742	-	1,742	1,742
Band	1,224	-	1,224	-	-	1,224	-	1,224	1,224
Chorus	9,005	-	9,005	-	-	9,005	-	9,005	9,005
College Corner	157	-	157	-	-	157	-	157	157
Composition Advanced	38	-	38	-	-	38	-	38	38
Cosmetology	2,315	-	2,315	-	-	2,315	-	2,315	2,315
Diversified Technology	4,851	-	4,851	-	-	4,851	-	4,851	4,851
Drafting	3,470	-	3,470	-	-	3,470	-	3,470	3,470
Driver Training	620	-	620	-	-	620	-	620	620
English	351	-	351	-	-	351	-	351	351
EPIC	93	-	93	-	-	93	-	93	93
Faculty	283	-	283	-	-	283	-	283	283
Farm Account	167	-	167	-	-	167	-	167	167
Graduation	299	-	299	-	-	299	-	299	299
Graphic Arts	33,653	-	33,653	-	-	33,653	-	33,653	33,653
Guidance	1,405	-	1,405	-	-	1,405	-	1,405	1,405
Guidance - Benevolence	2,207	-	2,207	-	-	2,207	-	2,207	2,207
Home Economics	53,357	-	53,357	-	-	53,357	-	53,357	53,357
Journalism	129	-	129	-	-	129	-	129	129
Library	785	-	785	-	-	785	-	785	785
Machine Shop	6,214	-	6,214	-	-	6,214	-	6,214	6,214
Masonry	1,094	-	1,094	-	-	1,094	-	1,094	1,094
Math	6,777	-	6,777	-	-	6,777	-	6,777	6,777

(Continued)

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DAVID CROCKETT HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Fund Balanced			Total Fund Balances	Total Liabilities and Fund Balances
					Restricted	Assigned	Unassigned		
Restricted Funds (Continued)									
Other Accounts (Continued)									
Mercy Fund	3,217	-	3,217	-	-	3,217	-	3,217	3,217
Needy Student Fund	1,895	-	1,895	-	-	1,895	-	1,895	1,895
Northeast Secondary Principals	311	-	311	-	-	311	-	311	311
Partners in Career Tech Education	1,400	-	1,400	-	-	1,400	-	1,400	1,400
Pre-Vocational	189	-	189	-	-	189	-	189	189
Principal's Incentives	294	-	294	-	-	294	-	294	294
ROTC - Miscellaneous	1,262	-	1,262	-	-	1,262	-	1,262	1,262
ROTC - Officers	7,798	-	7,798	-	-	7,798	-	7,798	7,798
Ruritan	521	-	521	-	-	521	-	521	521
Science	2,836	-	2,836	-	-	2,836	-	2,836	2,836
Social Studies	1,281	-	1,281	-	-	1,281	-	1,281	1,281
Spanish	1,401	-	1,401	-	-	1,401	-	1,401	1,401
Title Reading	539	-	539	-	-	539	-	539	539
Welding	1,173	-	1,173	-	-	1,173	-	1,173	1,173
Scholarship Accounts									
Horticulture FFA Scholarship	1,455	-	1,455	-	1,455	-	-	1,455	1,455
Scholarships	4,795	-	4,795	-	4,795	-	-	4,795	4,795
Total Restricted Funds	358,618	-	358,618	-	33,257	325,361	-	358,618	358,618
Total General and Restricted Funds	\$406,419	-	406,419	-	33,257	325,361	47,801	406,419	406,419

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DAVID CROCKETT HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	21,450	-	64	-
Board of Education Allocations	-	3,351	-	-	-	-
Fines, Fees and Dues	-	1,765	-	-	-	-
Gifts, Bequests and Donations	-	1,941	-	-	-	-
Instruction	-	-	1,309	-	-	-
Operations and Maintenance	-	-	3,937	-	-	-
Other	-	200	-	-	-	-
Resale Activities	-	27,884	-	-	-	-
Total General Fund	39,420	35,141	26,696	-	64	47,801
Restricted Funds						
Athletic Accounts						
Athletic Reserve	6,538	-	-	-	-	6,538
Athletics	5,670	100,285	91,805	1,620	2,162	13,608
Baseball	102	1,313	3,146	2,110	-	379
Basketball - Boys	6,186	41,033	34,097	4,459	4,885	12,696
Basketball - Boys - Freshman	122	-	-	-	122	-
Basketball - Girls	1,417	7,526	11,743	6,328	121	3,407
Cheerleaders	2,776	1,496	7,806	3,566	-	32
Cross Country	3,482	12,527	10,851	6,113	907	10,364
Dance Team	1,000	645	110	-	-	1,535
Football	375	2,690	3,277	1,478	15	1,251
Golf	5,508	70	4,287	1,635	1,000	1,926
Golf - Middle School	39	-	-	-	-	39
Middle School Tournament	1,135	4,746	4,833	-	-	1,048
Pioneer Athletics Club	10,093	28,685	6,914	1,150	30,974	2,040
Soccer - Boys	449	19,733	20,601	3,444	-	3,025
Soccer - Girls	68	7,963	9,216	1,335	150	-
Softball	(19)	5,670	7,861	3,124	-	914
Special Projects	440	-	-	-	-	440
Special Tournaments	227	-	-	-	60	167
Star Walk of Fame	352	-	300	-	-	52
Track	1,548	-	1,682	825	-	691
Training	7,385	507	3,896	-	356	3,640
Volleyball	5,962	14,764	17,858	-	91	2,777
Wrestling	300	2,040	3,962	1,880	-	258
Class Accounts						
Senior Class of 2020	2,286	6,476	6,362	1,214	-	3,614
Senior Class of 2021	6,044	2,685	568	-	-	8,161
Senior Class of 2022	5,408	-	-	-	-	5,408
Senior Class of 2023	4,919	2,363	317	-	-	6,965
Club Accounts						
Agricultural Mechanics	116	-	-	-	-	116
Ark Club	20	-	-	-	-	20
Beta Club	813	643	585	-	-	871
Bible Club	201	-	-	-	-	201
Business Professionals of America	1,818	275	1,143	-	-	950

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DAVID CROCKETT HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Club Accounts (Continued)						
Chess Club	136	15	-	-	-	151
Civinettes	1,004	4,826	2,582	-	-	3,248
DECA	7,570	635	960	-	-	7,245
Drama Club	8,072	1,028	2,616	-	-	6,484
EMR/EKG	-	11,683	9,154	-	30	2,499
Envirothon	3	-	-	-	-	3
FCCLA	776	-	-	-	-	776
Fellowship of Christian Athletes	601	1,500	1,420	-	-	681
First Robotics	8,848	17,928	20,151	-	1,743	4,882
French Club	1,836	2,308	2,088	-	-	2,056
Future Farmers of America	6,797	38,607	30,688	-	418	14,298
Future Teachers of America	44	30	49	-	-	25
German Club	191	-	-	-	-	191
Health Occupations	267	12,398	5,621	-	-	7,044
Hiking Club	409	178	106	-	-	481
International Club	2	820	579	-	-	243
Key Club	1,157	1,970	1,721	-	-	1,406
Land Voice Club	739	176	-	-	-	915
Pep Club	257	-	-	-	-	257
Photo Club	30	-	-	-	-	30
Radio Club	230	-	-	-	-	230
Scholars Bowl	100	-	-	-	-	100
Scrib Account	4,893	2,724	-	-	-	7,617
Student Council	559	86	-	-	-	645
VICA	614	35	207	-	-	442
Yoga Club	8	-	-	-	-	8
Excess Board of Education Allocations	6,530	6,333	8,229	-	-	4,634
Grant Accounts						
EPSO Grant	-	11,800	9,080	-	713	2,007
FFA Grant	-	25,000	-	-	-	25,000
Other Accounts						
Annual	4,291	17,135	14,093		30	7,303
Annual Banquet Fund	-	-	-	-	-	-
Art	49	11,224	11,224	-	-	49
Audio Visual	5,394	2,230	3,722	30	-	3,932
Auto Body	-	295	295	-	-	-
Auto Mechanics	277	2,062	597	-	-	1,742
Band	101	11,224	10,101	-	-	1,224
Chorus	4,304	12,272	7,571	-	-	9,005
College Corner	157	-	-	-	-	157
Composition Advanced	38	-	-	-	-	38
Cosmetology	1,689	2,231	1,605	-	-	2,315
Diversified Technology	4,851	-	-	-	-	4,851
Drafting	605	7,205	4,340	-	-	3,470
Driver Training	673	-	53	-	-	620
English	425	2,760	2,834	-	-	351
EPIC	70	63	40	-	-	93
Faculty	193	910	820	-	-	283
Farm Account	167	-	-	-	-	167

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
DAVID CROCKETT HIGH SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances July 1, 2019	Revenues	Expenditures	Transfers		Fund Balances June 30, 2020
				In	Out	
Restricted Funds (Continued)						
Other Accounts (Continued)						
Graduation	163	1,850	500	-	1,214	299
Graphic Arts	19,702	14,439	3,714	3,226	-	33,653
Guidance	1,618	7,974	8,798	713	102	1,405
Guidance - Benevolence	2,547	6,348	6,688	-	-	2,207
Home Economics	35,337	33,886	15,888	22	-	53,357
Journalism	34	123	28	-	-	129
Library	909	-	124	-	-	785
Machine Shop	6,894	776	1,456	-	-	6,214
Masonry	1,320	580	1,713	907	-	1,094
Math	7,054	-	277	-	-	6,777
Mercy Fund	2,967	250	-	-	-	3,217
Needy Student Fund	1,127	1,000	232	-	-	1,895
Northeast Secondary Principals	311	-	-	-	-	311
Partners in Career Tech Education	1,400	-	-	-	-	1,400
Pre-Vocational	189	-	-	-	-	189
Principal's Incentives	1,677	38	1,421	-	-	294
ROTC - Miscellaneous	1,521	-	1,397	1,138	-	1,262
ROTC - Officers	7,111	19,397	17,572	-	1,138	7,798
Ruritan	521	-	-	-	-	521
Science	4,380	3,339	4,883	-	-	2,836
Social Studies	1,308	70	75	-	22	1,281
Spanish	1,891	118	608	-	-	1,401
Title Reading	539	-	-	-	-	539
Welding	1,268	391	486	-	-	1,173
Scholarship Accounts						
Horticulture Scholarship	6,755	500	5,800	-	-	1,455
Scholarships	5,745	-	950	-	-	4,795
Total Restricted Funds	272,025	564,905	478,376	46,317	46,253	358,618
Total General and Restricted Funds	\$ 311,445	600,046	505,072	46,317	46,317	406,419

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
JONESBOROUGH MIDDLE SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts	Total	Fund Balances				Total Fund	Total
	Bank - Checking	Receivable	Assets	Accounts Payable	Restricted	Assigned	Unassigned	Balances	Liabilities and Fund Balances
General Fund	\$ 20,675	-	20,675	-	-	-	20,675	20,675	20,675
Restricted Funds									
Athletic Accounts									
Athletics	18,470	-	18,470	-	-	18,470	-	18,470	18,470
Cheerleading	1,295	-	1,295	-	-	1,295	-	1,295	1,295
Class Accounts									
5th Grade	191	-	191	-	-	191	-	191	191
6th Grade	26	-	26	-	-	26	-	26	26
7th Grade	240	-	240	-	-	240	-	240	240
8th Grade	181	-	181	-	-	181	-	181	181
Club Accounts									
Beta Club	1,552	-	1,552	-	-	1,552	-	1,552	1,552
Builders Club	1,032	-	1,032	-	-	1,032	-	1,032	1,032
Fellowship of Christian Athletes	205	-	205	-	-	205	-	205	205
First Lego League	1,445	-	1,445	-	-	1,445	-	1,445	1,445
STEAM Club	118	-	118	-	-	118	-	118	118
Student Council	1	-	1	-	-	1	-	1	1
Excess Board of Education Allocations	4,185	-	4,185	-	-	4,185	-	4,185	4,185
Grant Accounts									
MathElites (Eastman)	703	-	703	-	703	-	-	703	703
MathElites (Kevin Leonard)	94	-	94	-	94	-	-	94	94
Outdoor Classroom Grant	500	-	500	-	500	-	-	500	500
Shape the State	1	-	1	-	1	-	-	1	1
QUEST	4,908	-	4,908	-	4,908	-	-	4,908	4,908
Other Accounts									
Art	811	-	811	-	-	811	-	811	811
Attendance Incentive	135	-	135	-	-	135	-	135	135
CDC Class	375	-	375	-	-	375	-	375	375
EPIC	127	-	127	-	-	127	-	127	127
Faculty Fund	105	-	105	-	-	105	-	105	105
Green Schools	950	-	950	-	-	950	-	950	950
House Program	131	-	131	-	-	131	-	131	131
Library	210	-	210	-	-	210	-	210	210
Mercy Fund	50	-	50	-	-	50	-	50	50
Science Fair	50	-	50	-	-	50	-	50	50
Teacher of the Year	17	-	17	-	-	17	-	17	17
Teams	91	-	91	-	-	91	-	91	91
Total Restricted Funds	38,199	-	38,199	-	6,206	31,993	-	38,199	38,199
Total General and Restricted Funds	\$ 58,874	-	58,874	-	6,206	31,993	20,675	58,874	58,874

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
JONESBOROUGH MIDDLE SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances July 1, 2019	Revenues	Expenditures	Transfers		Fund Balances June 30, 2020
				In	Out	
General Fund						
Administration	\$ -	-	4,063	-	-	-
Board of Education Allocations	-	1,141	-	-	-	-
Fines and Fees	-	66	52	-	-	-
Fundraisers	-	16,421	10,984	-	-	-
Gifts, Bequests and Donations	-	1,729	-	114	-	-
Instruction	-	-	3,416	-	-	-
Operations and Maintenance	-	-	3	-	-	-
Other	-	967	-	-	-	-
Resale Activities	-	3,574	70	-	-	-
Total General Fund	15,251	23,898	18,588	114	-	20,675
Restricted Funds						
Athletic Accounts						
Athletics	14,438	44,117	40,085	-	-	18,470
Cheerleading	784	2,234	1,723	-	-	1,295
Class Accounts						
5th Grade	-	912	721	-	-	191
6th Grade	40	2,760	2,734	-	40	26
7th Grade	58	592	392	40	58	240
8th Grade	114	2,321	2,198	58	114	181
Club Accounts						
Beta Club	1,602	504	554	-	-	1,552
Builders Club	1,064	200	232	-	-	1,032
Fellowship of Christian Athletes	189	16	-	-	-	205
First Lego League	1,445	-	-	-	-	1,445
STEAM Club	118	-	-	-	-	118
Student Council	1	-	-	-	-	1
Excess Board of Education Allocations	5,008	2,700	3,523	-	-	4,185
Grant Accounts						
MathElites (Eastman)	3	700	-	-	-	703
MathElites (Kevin Leonard)	94	-	-	-	-	94
Outdoor Classroom Grant	500	-	-	-	-	500
Shape the State	1	-	-	-	-	1
QUEST	127	5,800	1,019	-	-	4,908
Other Accounts						
Art	403	862	454	-	-	811
Attendance Incentive	135	-	-	-	-	135
CDC Class	442	603	670	-	-	375
EPIC	9	118	-	-	-	127
Faculty Fund	347	160	402	-	-	105
Green Schools	950	-	-	-	-	950
House Program	-	131	-	-	-	131
Library	217	3,399	3,406	-	-	210
Mercy Fund	-	50	-	-	-	50
Science Fair	50	-	-	-	-	50
Teacher of the Year	17	-	-	-	-	17
Teams	91	-	-	-	-	91
Total Restricted Funds	28,247	68,179	58,113	98	212	38,199
Total General and Restricted Funds	\$ 43,498	92,077	76,701	212	212	58,874

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
BOONES CREEK ELEMENTARY
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					Total Liabilities and Fund Balances
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	
					Restricted	Assigned	Unassigned		
General Fund	\$ 97,909	-	97,909	-	-	-	97,909	97,909	97,909
Restricted Funds									
Athletic Accounts									
Athletics	3,124	-	3,124	-	-	3,124	-	3,124	3,124
Baseball	138	-	138	-	-	138	-	138	138
Basketball - Boys	462	-	462	-	-	462	-	462	462
Basketball - Girls	568	-	568	-	-	568	-	568	568
Cheerleading	288	-	288	-	-	288	-	288	288
Softball	208	-	208	-	-	208	-	208	208
Soccer	205	-	205	-	-	205	-	205	205
Volleyball	550	-	550	-	-	550	-	550	550
Class Accounts									
Class of 2021	4	-	4	-	-	4	-	4	4
Class of 2022	4	-	4	-	-	4	-	4	4
Class of 2023	140	-	140	-	-	140	-	140	140
Class of 2024	40	-	40	-	-	40	-	40	40
Class of 2025	97	-	97	-	-	97	-	97	97
Class of 2026	220	-	220	-	-	220	-	220	220
Class of 2027	63	-	63	-	-	63	-	63	63
Club Accounts									
Beta Club	362	-	362	-	-	362	-	362	362
Fellowship of Christian Athletes	4	-	4	-	-	4	-	4	4
Fine Arts Night	1	-	1	-	-	1	-	1	1
Lego Club	75	-	75	-	-	75	-	75	75
Robotics - TVA	93	-	93	-	-	93	-	93	93
Student Council	3,196	-	3,196	-	-	3,196	-	3,196	3,196
Excess Board of Education Allocations	1,222	-	1,222	-	-	1,222	-	1,222	1,222
Grant Accounts									
Eastman Grant	137	-	137	-	137	-	-	137	137
Exxon Mobil Grant	1,000	-	1,000	-	1,000	-	-	1,000	1,000
Field Trip Grant	49	-	49	-	49	-	-	49	49
Grant - Technology	56	-	56	-	56	-	-	56	56
Quest Grant	158	-	158	-	158	-	-	158	158
Other Accounts									
Art	5	-	5	-	-	5	-	5	5
Banners	37	-	37	-	-	37	-	37	37
Benevolence	1,251	-	1,251	-	-	1,251	-	1,251	1,251
Chorus	264	-	264	-	-	264	-	264	264
EPIC	792	-	792	-	-	792	-	792	792
Faculty Fund	1,095	-	1,095	-	-	1,095	-	1,095	1,095
Green Schools	500	-	500	-	-	500	-	500	500
Library	805	-	805	-	-	805	-	805	805
MathElites	253	-	253	-	-	253	-	253	253
Movement Moments	479	-	479	-	-	479	-	479	479
Music	64	-	64	-	-	64	-	64	64
Physical Education	324	-	324	-	-	324	-	324	324
PTSO	1,489	-	1,489	-	-	1,489	-	1,489	1,489

(Continued)

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
BOONES CREEK ELEMENTARY
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in				Fund Balances			Total	
	Bank -	Accounts	Total	Accounts			Total Fund	Liabilities and	
	Checking	Receivable	Assets	Payable	Restricted	Assigned	Unassigned	Balances	Fund Balances
Restricted Funds (Continued)									
Other Accounts									
RAD Special Education	4	-	4	-	-	4	-	4	4
Recycle	826	-	826	-	-	826	-	826	826
Related Arts	317	-	317	-	-	317	-	317	317
Science	86	-	86	-	-	86	-	86	86
ScienceElites	260	-	260	-	-	260	-	260	260
Special Education - Tidwell	230	-	230	-	-	230	-	230	230
Student Improvement	336	-	336	-	-	336	-	336	336
Student Needs	33	-	33	-	-	33	-	33	33
Title Reading	29	-	29	-	-	29	-	29	29
Total Restricted Funds	21,943	-	21,943	-	1,400	20,543	-	21,943	21,943
Total General and Restricted Funds	\$119,852	-	119,852	-	1,400	20,543	97,909	119,852	119,852

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
BOONES CREEK ELEMENTARY
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administrative	\$ -	-	7,455	-	-	-
Board of Education Allocations	-	1,413	-	-	-	-
Field Trips	-	88	-	-	-	-
Fines, Fees and Dues	-	4,516	252	-	-	-
Fundraisers	-	53,315	38,825	-	-	-
Gifts, Bequests and Donations	-	7,046	-	-	-	-
Instruction	-	-	570	-	-	-
Operations and Maintenance	-	-	31,389	-	-	-
Resale Activities	-	7,790	-	-	-	-
Total General Fund	102,232	74,168	78,491	-	-	97,909
Restricted Funds						
Athletic Accounts						
Athletics	3,788	10,409	11,073	-	-	3,124
Baseball	138	-	-	-	-	138
Basketball - Boys	226	2,039	1,803	-	-	462
Basketball - Girls	85	2,215	1,732	-	-	568
Cheerleading	267	2,358	2,337	-	-	288
Softball	200	50	42	-	-	208
Soccer	205	-	-	-	-	205
Volleyball	389	1,988	1,827	-	-	550
Class Accounts						
Class of 2020	644	39,844	40,488	-	-	-
Class of 2021	-	4	-	-	-	4
Class of 2022	-	1,629	1,625	-	-	4
Class of 2023	-	586	446	-	-	140
Class of 2024	12	149	121	-	-	40
Class of 2025	97	-	-	-	-	97
Class of 2026	381	202	363	-	-	220
Class of 2027	96	525	558	-	-	63
Class of 2028	-	2,086	2,086	-	-	-
Club Accounts						
Art Club	9	-	9	-	-	-
Beta Club	242	1,260	1,140	-	-	362
Drama Club	-	2,000	2,000	-	-	-
Fellowship of Christian Athletes	4	-	-	-	-	4
Fine Arts Night	1	-	-	-	-	1
Lego Club	-	75	-	-	-	75
Robotics - TVA	93	-	-	-	-	93
Student Council	2,156	2,067	1,027	-	-	3,196
Excess Board of Education Allocations	1,351	2,700	2,829	-	-	1,222
Grant Accounts						
Eastman Grant	137	-	-	-	-	137
Exxon Mobil Grant	1,000	-	-	-	-	1,000
Field Trip Grant	49	-	-	-	-	49
Grant - Technology	56	-	-	-	-	56
Math Grant	2	-	2	-	-	-
Quest Grant	-	7,000	6,842	-	-	158

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
BOONES CREEK ELEMENTARY
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances July 1, 2019	Revenues	Expenditures	Transfers		Fund Balances June 30, 2020
				In	Out	
Restricted Funds (Continued)						
Other Accounts						
Art	219	1,187	1,401	-	-	5
Banners	37	-	-	-	-	37
Benevolence	1,288	152	189	-	-	1,251
Chorus	264	-	-	-	-	264
EPIC	446	15,470	15,124	-	-	792
Faculty Fund	1,769	7,710	8,384	-	-	1,095
Green Schools	-	500	-	-	-	500
Library	3,431	8,104	10,730	-	-	805
MathElites	-	1,400	1,147	-	-	253
Mercy Fund	104	-	104	-	-	-
Movement Moments	479	-	-	-	-	479
Music	64	-	-	-	-	64
Physical Education	324	-	-	-	-	324
PTSO	1,489	-	-	-	-	1,489
RAD Special Education	4	-	-	-	-	4
Recycle	726	100	-	-	-	826
Related Arts	317	-	-	-	-	317
Science	86	-	-	-	-	86
Science Elites	260	-	-	-	-	260
Special Education - Tidwell	230	-	-	-	-	230
Student Improvement	336	-	-	-	-	336
Student Needs	33	-	-	-	-	33
Title Reading	29	-	-	-	-	29
Total Restricted Funds	23,563	113,809	115,429	-	-	21,943
Total General and Restricted Funds	\$ 125,795	187,977	193,920	-	-	119,852

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
FALL BRANCH ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Liabilities and Fund Balances	
	Bank - Checking				Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	\$ 27,387	-	27,387	-	-	-	27,387	27,387	27,387
Restricted Funds									
Athletic Accounts									
Athletics	10,920	-	10,920	-	-	10,920	-	10,920	10,920
Softball	587	-	587	-	-	587	-	587	587
Class Accounts									
Eighth Grade	3,077	-	3,077	-	-	3,077	-	3,077	3,077
Fifth Grade	69	-	69	-	-	69	-	69	69
First Grade	7	-	7	-	-	7	-	7	7
Fourth Grade	1	-	1	-	-	1	-	1	1
Seventh Grade	20	-	20	-	-	20	-	20	20
Sixth Grade	227	-	227	-	-	227	-	227	227
Third Grade	54	-	54	-	-	54	-	54	54
Club Accounts									
Fellowship of Christian Athletes	406	-	406	-	-	406	-	406	406
Student Council	488	-	488	-	-	488	-	488	488
Excess Board of Education Allocations	750	-	750	-	-	750	-	750	750
Other Accounts									
Accelerated Reading	38	-	38	-	-	38	-	38	38
Art	463	-	463	-	-	463	-	463	463
EPIC	1,264	-	1,264	-	-	1,264	-	1,264	1,264
Faculty Fund	415	-	415	-	-	415	-	415	415
Flag Fund	62	-	62	-	-	62	-	62	62
Green School	16	-	16	-	-	16	-	16	16
Library	2,435	-	2,435	-	-	2,435	-	2,435	2,435
Music	716	-	716	-	-	716	-	716	716
Physical Education	119	-	119	-	-	119	-	119	119
Student Needs	1,478	-	1,478	-	-	1,478	-	1,478	1,478
Teacher Supplies	455	-	455	-	-	455	-	455	455
Technology	124	-	124	-	-	124	-	124	124
Yearbook	2,581	-	2,581	-	-	2,581	-	2,581	2,581
Total Restricted Funds	26,772	-	26,772	-	-	26,772	-	26,772	26,772
Total General and Restricted Funds	\$ 54,159	-	54,159	-	-	26,772	27,387	54,159	54,159

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
FALL BRANCH ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	3,700	-	-	-
Board of Education Allocations	-	870	-	-	-	-
Field Trips	-	310	894	-	-	-
Fundraisers	-	2,499	421	-	-	-
Gifts, Bequests and Donations	-	4,803	-	-	-	-
Instruction	-	-	6,877	-	-	-
Operations and Maintenance	-	-	2,466	-	-	-
Resale Activities	-	1,309	-	-	-	-
Total General Fund	31,954	9,791	14,358	-	-	27,387
Restricted Funds						
Athletic Accounts						
Athletics	11,759	8,444	9,283	-	-	10,920
Softball	662	-	75	-	-	587
Class Accounts						
Eighth Grade	1,912	35,739	34,556	-	18	3,077
Fifth Grade	124	1,996	1,893	69	227	69
First Grade	27	1,014	1,034	-	-	7
Fourth Grade	69	-	-	1	69	1
Kindergarten	-	318	318	-	-	-
Second Grade	54	-	-	-	54	-
Seventh Grade	127	27	134	-	-	20
Sixth Grade	-	2,531	2,531	227	-	227
Third Grade	59	445	503	54	1	54
Club Accounts						
Fellowship of Christian Athletes	605	412	611	-	-	406
Student Council	138	504	154	-	-	488
Excess Board of Education Allocations	1,801	1,650	2,701	-	-	750
Other Accounts						
Accelerated Reading	38	-	-	-	-	38
Art	308	1,400	1,708	463	-	463
EPIC	1,459	2,069	2,264	-	-	1,264
Faculty Fund	741	67	393	-	-	415
Flag Fund	62	-	-	-	-	62
Green School	16	-	-	-	-	16
Library	1,659	5,130	5,168	814	-	2,435
Music	371	-	371	716	-	716
Physical Education	54	-	54	119	-	119
Related Arts	-	3,332	1,238	-	2,094	-
Student Needs	1,165	1,000	687	-	-	1,478
Teacher Supplies	872	-	417	-	-	455
Technology	300	-	176	-	-	124
Yearbook	1,957	4,768	4,144	-	-	2,581
Total Restricted Funds	26,339	70,846	70,413	2,463	2,463	26,772
Total General and Restricted Funds	\$ 58,293	80,637	84,771	2,463	2,463	54,159

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
GRANDVIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash In Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 26,325	-	26,325	-	-	-	26,325	26,325	26,325
Restricted Funds									
Athletic Accounts									
Athletics	11,465	-	11,465	-	-	11,465	-	11,465	11,465
Baseball	3,319	-	3,319	-	-	3,319	-	3,319	3,319
Basketball	5,866	-	5,866	-	-	5,866	-	5,866	5,866
Cheerleading	605	-	605	-	-	605	-	605	605
Football	1	-	1	-	-	1	-	1	1
Soccer	889	-	889	-	-	889	-	889	889
Softball	2,447	-	2,447	-	-	2,447	-	2,447	2,447
Track and Field	165	-	165	-	-	165	-	165	165
Volleyball	2,930	-	2,930	-	-	2,930	-	2,930	2,930
Wrestling/Cross Country/Track	169	-	169	-	-	169	-	169	169
Class Accounts									
CDC Class	140	-	140	-	-	140	-	140	140
Eighth Grade	3,690	-	3,690	-	-	3,690	-	3,690	3,690
Fifth Grade	110	-	110	-	-	110	-	110	110
First Grade	48	-	48	-	-	48	-	48	48
Fourth Grade	504	-	504	-	-	504	-	504	504
Kindergarten	23	-	23	-	-	23	-	23	23
Pre-Kindergarten	705	-	705	-	-	705	-	705	705
Second Grade	46	-	46	-	-	46	-	46	46
Seventh Grade	93	-	93	-	-	93	-	93	93
Sixth Grade	5	-	5	-	-	5	-	5	5
Third Grade	569	-	569	-	-	569	-	569	569
Club Accounts									
Beta Club	112	-	112	-	-	112	-	112	112
Builders Club	597	-	597	-	-	597	-	597	597
Lego Club	861	-	861	-	-	861	-	861	861
Student Council	650	-	650	-	-	650	-	650	650
Excess Board of Education Allocations	9	-	9	-	-	9	-	9	9
Grant Account									
Teacher Grants	897	-	897	-	897	-	-	897	897
Other Accounts									
Art	2,595	-	2,595	-	-	2,595	-	2,595	2,595
EPIC	2,246	-	2,246	-	-	2,246	-	2,246	2,246
Faculty Fund	247	-	247	-	-	247	-	247	247
Guidance	3,505	-	3,505	-	-	3,505	-	3,505	3,505
Library	1,745	-	1,745	-	-	1,745	-	1,745	1,745
Music	2,855	-	2,855	-	-	2,855	-	2,855	2,855
Partners in Education	384	-	384	-	-	384	-	384	384
Physical Education	347	-	347	-	-	347	-	347	347
Quest	10	-	10	-	-	10	-	10	10
Reading Enrichment	10,236	-	10,236	-	-	10,236	-	10,236	10,236
Total Restricted Funds	61,085	-	61,085	-	897	60,188	-	61,085	61,085
Total General and Restricted Funds	\$ 87,410	-	87,410	-	897	60,188	26,325	87,410	87,410

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
GRANDVIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -		16,892	-	-	-
Board of Education Allocations	-	1,413	-	-	-	-
Field Trips	-	25,176	24,898	-	-	-
Fundraisers	-	13,646	7,541	-	-	-
Gifts, Bequests and Donations	-	8,182	-	-	-	-
Resale Activities	-	10,453	3,908	-	-	-
Total General Fund	20,694	58,870	53,239	-	-	26,325
Restricted Funds						
Athletic Accounts						
Athletics	11,114	7,138	6,787	-	-	11,465
Baseball	6,185	2,015	4,881	-	-	3,319
Basketball	5,529	5,879	5,542	-	-	5,866
Cheerleading	1,534	-	929	-	-	605
Football	1	-	-	-	-	1
Soccer	1,308	-	419	-	-	889
Softball	4,778	2,412	4,743	-	-	2,447
Track and Field	165	-	-	-	-	165
Volleyball	3,753	632	1,455	-	-	2,930
Wrestling/Cross Country/Track		819	650	-	-	169
Class Accounts						
CDC Class	140	-	-	-	-	140
Eighth Grade	3,688	7,382	7,554	174	-	3,690
Fifth Grade	61	1,418	1,476	109	2	110
First Grade	7	792	761	10	-	48
Fourth Grade	278	1,418	1,491	408	109	504
Kindergarten	-	1,666	1,633	-	10	23
Pre-Kindergarten	70	1,040	405	-	-	705
Second Grade	418	46	-	-	418	46
Seventh Grade	174	213	120	-	174	93
Sixth Grade	777	638	1,412	2	-	5
Third Grade	456	668	565	418	408	569
Club Accounts						
Beta Club	112	-	-	-	-	112
Builders Club	397	200	-	-	-	597
Lego Club	10	1,163	312	-	-	861
Student Council	174	476	-	-	-	650
Excess Board of Education Allocations	9	2,700	2,700	-	-	9
Grant Account						
Teacher Grants	896	1,400	1,399	-	-	897
Other Accounts						
Art	3,163	-	568	-	-	2,595
EPIC	2,586	745	1,085	-	-	2,246

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
 GRANDVIEW ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUND - REGULATORY BASIS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Other Accounts (Continued)						
Faculty Fund	383	-	136	-	-	247
Guidance	3,141	958	594	-	-	3,505
Library	1,773	4,355	4,383	-	-	1,745
Music	3,874	1,697	2,716	-	-	2,855
Partners in Education	384	-	-	-	-	384
Physical Education	347	-	-	-	-	347
Quest	-	6,200	6,190	-	-	10
Reading Enrichment	4,683	11,313	5,760	-	-	10,236
Ronald McDonald House	-	1,330	1,330	-	-	-
Total Restricted Funds	62,368	66,713	67,996	1,121	1,121	61,085
Total General and Restricted Funds	\$ 83,062	125,583	121,235	1,121	1,121	87,410

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
GRAY ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts	Total	Fund Balances				Total Fund	Total
	Bank - Checking	Receivable	Assets	Accounts Payable	Restricted	Assigned	Unassigned	Balances	Liabilities and Fund Balances
General Fund	\$ 99,833	-	99,833	-	-	-	99,833	99,833	99,833
Restricted Funds									
Athletic Accounts									
Athletics	18,793	-	18,793	-	-	18,793	-	18,793	18,793
Baseball	318	-	318	-	-	318	-	318	318
Basketball - Boys	192	-	192	-	-	192	-	192	192
Basketball - Girls	32	-	32	-	-	32	-	32	32
Cheerleading	5,906	-	5,906	-	-	5,906	-	5,906	5,906
Cross Country and Track	24	-	24	-	-	24	-	24	24
Football	328	-	328	-	-	328	-	328	328
Soccer	220	-	220	-	-	220	-	220	220
Softball	869	-	869	-	-	869	-	869	869
Volleyball	323	-	323	-	-	323	-	323	323
Class Accounts									
Eight Grade	1,539	-	1,539	-	-	1,539	-	1,539	1,539
Fifth Grade	200	-	200	-	-	200	-	200	200
First Grade	583	-	583	-	-	583	-	583	583
Fourth Grade	215	-	215	-	-	215	-	215	215
Second Grade	109	-	109	-	-	109	-	109	109
Seventh Grade	82	-	82	-	-	82	-	82	82
Sixth Grade	51	-	51	-	-	51	-	51	51
Third Grade	238	-	238	-	-	238	-	238	238
Club Accounts									
Fellowship of Christian Athletes	598	-	598	-	-	598	-	598	598
Student Council	371	-	371	-	-	371	-	371	371
Donation Accounts									
Box Tops	126	-	126	-	-	126	-	126	126
Excess Board of Education Allocations	493	-	493	-	-	493	-	493	493
Grant Account									
Mathletes	151	-	151	-	151	-	-	151	151
Walmart Grant - Leedy	1	-	1	-	1	-	-	1	1
Walmart Grant - Rolle	2	-	2	-	2	-	-	2	2
Other Grants	2,037	-	2,037	-	2,037	-	-	2,037	2,037
Other Accounts									
Accelerated Reading Store	1,196	-	1,196	-	-	1,196	-	1,196	1,196
Art	326	-	326	-	-	326	-	326	326
Faculty Fund	1,136	-	1,136	-	-	1,136	-	1,136	1,136
Green Schools	390	-	390	-	-	390	-	390	390
Guidance	138	-	138	-	-	138	-	138	138
Library	3,515	-	3,515	-	-	3,515	-	3,515	3,515
Music	1,795	-	1,795	-	-	1,795	-	1,795	1,795
Positive Behavior Celebration	139	-	139	-	-	139	-	139	139
Quest - Amy Knight	163	-	163	-	-	163	-	163	163
Special Needs	66	-	66	-	-	66	-	66	66
State Incentive Award	46	-	46	-	-	46	-	46	46
Student Body (EPIC)	2,308	-	2,308	-	-	2,308	-	2,308	2,308
Yearbook	3,402	-	3,402	-	-	3,402	-	3,402	3,402
Total Restricted Funds	48,421	-	48,421	-	2,191	46,230	-	48,421	48,421
Total General and Restricted Funds	\$ 148,254	-	148,254	-	2,191	46,230	99,833	148,254	148,254

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
GRAY ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	3,419	-	-	-
Board of Education Allocations	-	1,413	-	-	-	-
Field Trips	-	-	52	-	-	-
Fines, Fees and Dues	-	-	1	-	-	-
Fundraisers	-	2,380	-	-	-	-
Gifts, Bequests and Donations	-	6,565	-	217	-	-
Instruction	-	-	2,453	-	-	-
Interest	-	120	-	-	-	-
Operations and Maintenance	-	-	1,135	-	-	-
Resale Activities	-	10,003	1,500	-	-	-
Total General Fund	87,695	20,481	8,560	217	-	99,833
Restricted Funds						
Athletic Accounts						
Athletics	15,717	8,981	5,905	-	-	18,793
Baseball	-	1,235	917	-	-	318
Basketball - Boys	89	2,605	2,502	-	-	192
Basketball - Girls	1	1,840	1,809	-	-	32
Cheerleading	2,481	3,425	-	-	-	5,906
Cross Country and Track	68	-	44	-	-	24
Football	328	-	-	-	-	328
Soccer	220	-	-	-	-	220
Softball	555	1,770	1,456	-	-	869
Volleyball	168	405	250	-	-	323
Class Accounts						
Eighth Grade	54	31,591	30,184	78	-	1,539
Fifth Grade	49	416	413	200	52	200
First Grade	20	548	459	583	109	583
Fourth Grade	200	410	410	215	200	215
Kindergarten	-	2,264	1,681	-	583	-
Second Grade	227	787	776	109	238	109
Seventh Grade	78	-	-	82	78	82
Sixth Grade	62	364	345	52	82	51
Third Grade	209	810	804	238	215	238
Club Accounts						
Fellowship of Christian Athletes	837	517	756	-	-	598
Student Council	155	216	-	-	-	371
Donation Accounts						
Box Tops	126	-	-	-	-	126
Donations	2,778	-	2,778	-	-	-
Excess Board of Education Allocations	564	4,915	4,986	-	-	493
Grants						
Mathletes	247	-	96	-	-	151
RTI-Weems	217	-	-	-	217	-
Walmart Grant - Bronstetter	-	508	508	-	-	-
Walmart Grant - Leedy	158	-	157	-	-	1
Walmart Grant - Rolle	248	-	246	-	-	2
Other Grants	2,037	-	-	-	-	2,037
Other Accounts						
Accelerated Reading Store	1,193	1,460	1,457	-	-	1,196
Art	960	227	861	-	-	326

(Continued)

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
GRAY ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Other Accounts (Continued)						
Faculty Fund	1,226	508	598	-	-	1,136
Green Schools	390	-	-	-	-	390
Guidance	14	124	-	-	-	138
Gym Classes	3,099	-	3,099	-	-	-
Library	2,153	12,201	10,839	-	-	3,515
Music	1,812	403	420	-	-	1,795
Positive Behavior Celebration	139	-	-	-	-	139
Quest - Amy Knight	200	-	37	-	-	163
Special Needs	66	-	-	-	-	66
State Incentive Award	46	-	-	-	-	46
Student Body (EPIC)	2,080	3,120	2,892	-	-	2,308
Yearbook	3,402	-	-	-	-	3,402
Total Restricted Funds	44,673	81,650	77,685	1,557	1,774	48,421
Total General and Restricted Funds	\$ 132,368	102,131	86,245	1,774	1,774	148,254

The notes are an integral part of these financial statements.

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
JONESBOROUGH ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 42,309	-	42,309	-	-	-	42,309	42,309	42,309
Restricted Funds									
Excess Board of Education Allocations	1,399	-	1,399	-	-	1,399	-	1,399	1,399
Grant Accounts									
Grant - Dempsey	126	-	126	-	126	-	-	126	126
Math Grant	11	-	11	-	11	-	-	11	11
Other Accounts									
Art	104	-	104	-	-	104	-	104	104
Faculty Fund	565	-	565	-	-	565	-	565	565
Library	2,404	-	2,404	-	-	2,404	-	2,404	2,404
MathElite	700	-	700	-	-	700	-	700	700
Music Department	619	-	619	-	-	619	-	619	619
Total Restricted Funds	5,928	-	5,928	-	137	5,791	-	5,928	5,928
Total General and Restricted Funds	\$ 48,237	-	48,237	-	137	5,791	42,309	48,237	48,237

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
JONESBOROUGH ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	11,168	-	-	-
Board of Education Allocations	-	1,141	-	-	-	-
Field Trips	-	23,083	22,713	-	-	-
Fines, Fees and Dues	-	220	-	-	-	-
Fundraisers	-	52,912	32,206	-	-	-
Gifts, Bequests and Donations	-	4,126	-	-	-	-
Instruction	-	-	12,393	-	-	-
Operations and Maintenance	-	-	2,277	-	-	-
Resale Activities	-	3,229	223	-	-	-
Total General Fund	38,578	84,711	80,980	-	-	42,309
Restricted Funds						
Class Accounts						
First Grade	-	493	493	-	-	-
Kindergarten	-	450	450	-	-	-
Second Grade	-	598	598	-	-	-
Excess Board of Education Allocations	1,614	2,700	2,915	-	-	1,399
Grant Accounts						
Grant - Dempsey	126	-	-	-	-	126
Math Grant	11	-	-	-	-	11
Other Accounts						
Art	275	-	171	-	-	104
EPIC	32	-	32	-	-	-
Faculty Fund	353	380	168	-	-	565
Library	2,809	4,843	5,248	-	-	2,404
MathElite	-	700	-	-	-	700
Music Department	579	89	49	-	-	619
Ronald McDonald House	-	393	393	-	-	-
Total Restricted Funds	5,799	10,646	10,517	-	-	5,928
Total General and Restricted Funds	\$ 44,377	95,357	91,497	-	-	48,237

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
LAMAR ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts	Total	Accounts	Fund Balances			Total	
	Bank - Checking				Receivable	Assets	Payable		Restricted
General Fund	\$ 55,726	-	55,726	-	-	-	55,726	55,726	55,726
Restricted Funds									
Athletic Accounts									
All Athletics	14,674	-	14,674	-	-	14,674	-	14,674	14,674
Cheerleading	824	-	824	-	-	824	-	824	824
Class Accounts									
Eighth Grade	1,279	-	1,279	-	-	1,279	-	1,279	1,279
Seventh Grade	4	-	4	-	-	4	-	4	4
Sixth Grade	254	-	254	-	-	254	-	254	254
Club Accounts									
Builders Club	656	-	656	-	-	656	-	656	656
Fellowship of Christian Athletes	214	-	214	-	-	214	-	214	214
Library Club	1,302	-	1,302	-	-	1,302	-	1,302	1,302
Recycling Club	947	-	947	-	-	947	-	947	947
Robotics Club	974	-	974	-	-	974	-	974	974
Donation Account									
Restricted Donations	2,426	-	2,426	-	2,426	-	-	2,426	2,426
Excess Board of Education Allocations	1,476	-	1,476	-	-	1,476	-	1,476	1,476
Grant Accounts									
MathElites	199	-	199	-	199	-	-	199	199
Mercy Fund	332	-	332	-	332	-	-	332	332
Quest Grant	148	-	148	-	148	-	-	148	148
Other Accounts									
Art	232	-	232	-	-	232	-	232	232
Bereavement	20	-	20	-	-	20	-	20	20
Chorus	717	-	717	-	-	717	-	717	717
Computers	657	-	657	-	-	657	-	657	657
Faculty Fund	220	-	220	-	-	220	-	220	220
Partner in Education	1,292	-	1,292	-	-	1,292	-	1,292	1,292
State Incentive Award	14	-	14	-	-	14	-	14	14
Technology Allocation	1,000	-	1,000	-	-	1,000	-	1,000	1,000
Total Restricted Funds	29,861	-	29,861	-	3,105	26,756	-	29,861	29,861
Total General and Restricted Funds	\$ 85,587	-	85,587	-	3,105	26,756	55,726	85,587	85,587

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
LAMAR ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	6,047	-	-	-
Board of Education Allocations	-	1,219	-	-	-	-
Field Trips	-	4,632	4,581	-	-	-
Fundraisers	-	12,728	7,920	-	-	-
Gifts, Bequests and Donations	-	1,334	-	-	-	-
Resale Activities	-	6,241	3,626	-	-	-
Total General Fund	51,746	26,154	22,174	-	-	55,726
Restricted Funds						
Athletic Accounts						
All Athletics	13,866	20,098	19,290	-	-	14,674
Cheerleading	767	498	441	-	-	824
Class Accounts						
Eighth Grade	976	47,757	47,454	-	-	1,279
Fifth Grade	2	-	2	-	-	-
Seventh Grade	4	-	-	-	-	4
Sixth Grade	-	1,570	1,316	-	-	254
Club Accounts						
Builders Club	470	586	400	-	-	656
Fellowship of Christian Athletes	537	1,238	1,561	-	-	214
Library Club	142	4,186	3,026	-	-	1,302
Recycling Club	847	100	-	-	-	947
Robotics Club	-	1,833	859	-	-	974
Donation Account						
Restricted Donations	2,392	5,835	5,801	-	-	2,426
Excess Board of Education Allocations	1,269	4,605	4,398	-	-	1,476
Grant Accounts						
MathElites	199	-	-	-	-	199
Mercy Fund	235	2,601	2,504	-	-	332
Quest Grant	148	-	-	-	-	148
Other Accounts						
Art	232	-	-	-	-	232
Bereavement	20	-	-	-	-	20
Chorus	867	-	150	-	-	717
Computers	657	-	-	-	-	657
Faculty Fund	429	755	964	-	-	220
Partners in Education	284	1,852	844	-	-	1,292
State Incentive Award	14	-	-	-	-	14
Technology Allocation	1,000	-	-	-	-	1,000
Total Restricted Funds	25,357	93,514	89,010	-	-	29,861
Total General and Restricted Funds	\$ 77,103	119,668	111,184	-	-	85,587

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
RIDGEVIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
					Restricted	Assigned	Unassigned		
General Fund	\$ 79,664	-	79,664	-	-	-	79,664	79,664	79,664
Restricted Funds									
Athletic Accounts									
Athletics	19,498	-	19,498	-	-	19,498	-	19,498	19,498
Athletics - Reserve	1,741	-	1,741	-	-	1,741	-	1,741	1,741
Baseball	12	-	12	-	-	12	-	12	12
Basketball - Boys	3,247	-	3,247	-	-	3,247	-	3,247	3,247
Basketball - Girls	1,889	-	1,889	-	-	1,889	-	1,889	1,889
Cheerleading	707	-	707	-	-	707	-	707	707
Cross Country/Track	142	-	142	-	-	142	-	142	142
Football	333	-	333	-	-	333	-	333	333
North Complex	1,650	-	1,650	-	-	1,650	-	1,650	1,650
Soccer	9	-	9	-	-	9	-	9	9
Soccer - Boys	117	-	117	-	-	117	-	117	117
Soccer - Girls	82	-	82	-	-	82	-	82	82
Softball	2,846	-	2,846	-	-	2,846	-	2,846	2,846
Track	215	-	215	-	-	215	-	215	215
Volleyball	506	-	506	-	-	506	-	506	506
Class Accounts									
1st Grade	253	-	253	-	-	253	-	253	253
2nd Grade	321	-	321	-	-	321	-	321	321
3rd Grade	155	-	155	-	-	155	-	155	155
4th Grade	191	-	191	-	-	191	-	191	191
5th Grade	490	-	490	-	-	490	-	490	490
6th Grade	5	-	5	-	-	5	-	5	5
7th Grade	1,211	-	1,211	-	-	1,211	-	1,211	1,211
8th Grade	850	-	850	-	-	850	-	850	850
Club Accounts									
Beta Club	523	-	523	-	-	523	-	523	523
Fellowship of Christian Athletes	182	-	182	-	-	182	-	182	182
Quest (Lambert)	2	-	2	-	-	2	-	2	2
Robotics	850	-	850	-	-	850	-	850	850
Student Council	2,670	-	2,670	-	-	2,670	-	2,670	2,670
Veteran's Day	123	-	123	-	-	123	-	123	123
Donation Account									
Gifts, Bequests and Donations	10,252	-	10,252	-	10,252	-	-	10,252	10,252
Clinic	737	-	737	-	737	-	-	737	737
Excess Board of Education Allocations	3,392	-	3,392	-	-	3,392	-	3,392	3,392
Grant Account	3,902	-	3,902	-	3,902	-	-	3,902	3,902
Other Accounts									
Accelerated Reader	1,856	-	1,856	-	-	1,856	-	1,856	1,856
Art	1,685	-	1,685	-	-	1,685	-	1,685	1,685
Classroom Book Sets	251	-	251	-	-	251	-	251	251
Drama / Performing Arts	1,491	-	1,491	-	-	1,491	-	1,491	1,491
EPIC	1,554	-	1,554	-	-	1,554	-	1,554	1,554
Faculty	18	-	18	-	-	18	-	18	18
Golf Tournament	2,076	-	2,076	-	-	2,076	-	2,076	2,076
Guidance	16	-	16	-	-	16	-	16	16
Library	2,655	-	2,655	-	-	2,655	-	2,655	2,655
Math	309	-	309	-	-	309	-	309	309
Music	213	-	213	-	-	213	-	213	213
Office	1,046	-	1,046	-	-	1,046	-	1,046	1,046
Pathfinders	376	-	376	-	-	376	-	376	376
RVES Mercy Fund	609	-	609	-	-	609	-	609	609
Science	10	-	10	-	-	10	-	10	10
Special Education	56	-	56	-	-	56	-	56	56
Special Needs	21	-	21	-	-	21	-	21	21
STEM and Arts	1,150	-	1,150	-	-	1,150	-	1,150	1,150
Total Restricted Funds	74,495	-	74,495	-	14,891	59,604	-	74,495	74,495
Total General and Restricted Funds	\$ 154,159	-	154,159	-	14,891	59,604	79,664	154,159	154,159

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
 RIDGEVIEW ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUND - REGULATORY BASIS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	9,762	-	-	-
Board of Education Allocations	-	1,685	-	-	-	-
Field Trips	-	1,200	-	-	-	-
Gifts, Bequests and Donations	-	10,193	-	-	-	-
Instruction	-	-	6,132	-	-	-
Operations and Maintenance	-	-	254	-	-	-
Resale Activities	-	11,399	-	-	-	-
Total General Fund	71,335	24,477	16,148	-	-	79,664
Restricted Funds						
Athletic Accounts						
Athletics	18,296	9,310	8,108	-	-	19,498
Athletics - Reserve	1,741	-	-	-	-	1,741
Baseball	12	-	-	-	-	12
Basketball - Boys	2,144	2,502	296	-	1,103	3,247
Basketball - Girls	2,276	200	1,690	1,103	-	1,889
Cheerleading	1,535	5,462	6,290	-	-	707
Cross Country/Track	1,357	-	1,215	-	-	142
Football	333	-	-	-	-	333
North Complex	1,650	-	-	-	-	1,650
Soccer	9	-	-	-	-	9
Soccer - Boys	17	100	-	-	-	117
Soccer - Girls	42	860	820	-	-	82
Softball	3,486	250	890	-	-	2,846
Track	-	215	-	-	-	215
Volleyball	346	200	40	-	-	506
Class Accounts						
1st Grade	201	1,858	1,739	254	321	253
2nd Grade	242	1,900	1,987	321	155	321
3rd Grade	71	1,447	1,327	155	191	155
4th Grade	411	1,875	1,796	191	490	191
5th Grade	2	1,620	1,617	490	5	490
6th Grade	76	13,219	12,943	864	1,211	5
7th Grade	609	10,295	10,671	1,211	233	1,211
8th Grade	2,935	30,365	32,683	233	-	850
Kindergarten	-	1,412	1,158	-	254	-
Club Accounts						
Beta Club	42	540	59	-	-	523
Fellowship of Christian Athletes	200	165	183	-	-	182
Quest (Lambert)	2	-	-	-	-	2
Robotics	16	834	-	-	-	850
Student Council	1,755	1,460	545	-	-	2,670
Veteran's Day	127	77	81	-	-	123
Donation Account						
Gifts, Bequests and Donations	8,384	2,008	140	-	-	10,252
Clinic	287	450	-	-	-	737
Excess Board of Education Allocations	4,848	4,469	5,925	-	-	3,392
Grant Account	4,102	3,000	3,200	-	-	3,902

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
RIDGEVIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Other Accounts						
Accelerated Reader	1,354	8,823	8,321	-	-	1,856
Art	1,096	2,434	986	-	859	1,685
Classroom Book Sets	251	-	-	-	-	251
Drama / Performing Arts	3,185	-	1,694	-	-	1,491
EPIC	627	11,053	10,126	-	-	1,554
Faculty	18	61	61	-	-	18
Golf Tournament	2,076	-	-	-	-	2,076
Guidance	16	-	-	-	-	16
Library	4,049	11,796	13,190	-	-	2,655
Math	309	-	-	-	-	309
Music	660	-	447	-	-	213
Office	1,046	-	-	-	-	1,046
Pathfinders	376	-	-	-	-	376
RVES Mercy Fund	109	500	-	-	-	609
Science	85	-	75	-	-	10
Special Education	56	-	-	-	-	56
Special Needs	21	-	-	-	-	21
STEM and Arts	1,150	-	-	-	-	1,150
Total Restricted Funds	74,038	130,760	130,303	4,822	4,822	74,495
Total General and Restricted Funds	\$ 145,373	155,237	146,451	4,822	4,822	154,159

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
SOUTH CENTRAL ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in	Accounts Receivable	Total Assets	Accounts Payable	Fund Balances			Total Liabilities and Fund Balances	
	Bank - Checking				Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	\$ 12,936	-	12,936	-	-	-	12,936	12,936	12,936
Restricted Funds									
Athletic Accounts									
Athletics	7,354	-	7,354	-	-	7,354	-	7,354	7,354
Cheerleading	145	-	145	-	-	145	-	145	145
Class Accounts									
Eighth Grade	67	-	67	-	-	67	-	67	67
Seventh Grade	283	-	283	-	-	283	-	283	283
Club Account									
Archery	881	-	881	-	-	881	-	881	881
Fellowship of Christian Athletes	492	-	492	-	-	492	-	492	492
Excess Board of Education Allocations	1,095	-	1,095	-	-	1,095	-	1,095	1,095
Grant Accounts									
Science Grant	140	-	140	-	140	-	-	140	140
Other Accounts									
Art	795	-	795	-	-	795	-	795	795
EPIC	8,355	-	8,355	-	-	8,355	-	8,355	8,355
Faculty Fund	300	-	300	-	-	300	-	300	300
Faculty Flower Fund	1,174	-	1,174	-	-	1,174	-	1,174	1,174
Food Pantry	1,984	-	1,984	-	-	1,984	-	1,984	1,984
Library	297	-	297	-	-	297	-	297	297
Moms in Touch	93	-	93	-	-	93	-	93	93
Music	318	-	318	-	-	318	-	318	318
Pro Dads	51	-	51	-	-	51	-	51	51
Robotics	545	-	545	-	-	545	-	545	545
Sciencelites	222	-	222	-	-	222	-	222	222
Student Needs	1,314	-	1,314	-	-	1,314	-	1,314	1,314
Yearbook	2,727	-	2,727	-	-	2,727	-	2,727	2,727
Total Restricted Funds	28,632	-	28,632	-	140	28,492	-	28,632	28,632
Total General and Restricted Funds	\$ 41,568	-	41,568	-	140	28,492	12,936	41,568	41,568

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
SOUTH CENTRAL ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	4,135	-	-	-
Board of Education Allocations	-	870	-	-	-	-
Field Trips	-	360	123	-	-	-
Fundraisers	-	8,814	5,603	-	-	-
Gifts, Bequests and Donations	-	2,216	-	382	-	-
Instruction	-	-	6,262	-	120	-
Operations and Maintenance	-	-	203	-	-	-
Resale Activities	-	994	-	-	-	-
Total General Fund	15,746	13,254	16,326	382	120	12,936
Restricted Funds						
Athletic Accounts						
Athletics	8,683	12,081	13,410	-	-	7,354
Cheerleading	303	558	716	-	-	145
Class Accounts						
Eighth Grade	593	145	356	67	382	67
Seventh Grade	262	-	-	88	67	283
Sixth Grade	-	206	118	-	88	-
Club Account						
Archery	601	560	280	-	-	881
Fellowship of Christian Athletes	362	282	152	-	-	492
Excess Board of Education Allocations	1,224	1,650	1,779	-	-	1,095
Grant Accounts						
Science Grant	487	-	347	-	-	140
Other Accounts						
Art	795	-	-	-	-	795
EPIC	9,485	2,828	3,958	-	-	8,355
Faculty Fund	785	-	485	-	-	300
Faculty Flower Fund	1,174	-	-	-	-	1,174
Food Pantry	1,608	471	95	-	-	1,984
Jump Rope For Hearts	-	231	231	-	-	-
Library	235	213	151	-	-	297
Moms in Touch	-	150	177	120	-	93
Music	318	-	-	-	-	318
Pro Dads	96	150	195	-	-	51
Robotics	-	970	425	-	-	545
Sciencelites	222	-	-	-	-	222
Student Needs	1,314	-	-	-	-	1,314
Yearbook	1,308	1,435	16	-	-	2,727
Total Restricted Funds	29,855	21,930	22,891	275	537	28,632
Total General and Restricted Funds	\$ 45,601	35,184	39,217	657	657	41,568

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
SULPHUR SPRINGS ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 58,343	-	58,343	-	-	-	58,343	58,343	58,343
Restricted Funds									
Athletic Accounts									
Athletics	21,397	-	21,397	-	-	21,397	-	21,397	21,397
Cheerleading	247	-	247	-	-	247	-	247	247
Class Account									
1st Grade	62	-	62	-	-	62	-	62	62
2nd Grade	17	-	17	-	-	17	-	17	17
3rd Grade	4	-	4	-	-	4	-	4	4
4th Grade	66	-	66	-	-	66	-	66	66
5th Grade	40	-	40	-	-	40	-	40	40
7th Grade	8	-	8	-	-	8	-	8	8
8th Grade	1	-	1	-	-	1	-	1	1
Club Accounts									
Beta Club	149	-	149	-	-	149	-	149	149
Fellowship of Christian Athletes	1,365	-	1,365	-	-	1,365	-	1,365	1,365
HOSA	14	-	14	-	-	14	-	14	14
Robotics	833	-	833	-	-	833	-	833	833
Student Advisory Council	308	-	308	-	-	308	-	308	308
Science Elites	250	-	250	-	-	250	-	250	250
Excess Board of Education Allocations	2,498	-	2,498	-	-	2,498	-	2,498	2,498
Grant Accounts									
First Lego League - TVA	23	-	23	-	23	-	-	23	23
Junior League Grant	32	-	32	-	32	-	-	32	32
Mathletes	3,595	-	3,595	-	3,595	-	-	3,595	3,595
TSIN/TVA Minigrant	3	-	3	-	3	-	-	3	3
Other Accounts									
Care and Grow - Field Trips	1,219	-	1,219	-	-	1,219	-	1,219	1,219
Choral Music	1	-	1	-	-	1	-	1	1
Clinic	267	-	267	-	-	267	-	267	267
EPIC	495	-	495	-	-	495	-	495	495
Faculty	201	-	201	-	-	201	-	201	201
Guidance	236	-	236	-	-	236	-	236	236
Library	4,393	-	4,393	-	-	4,393	-	4,393	4,393
Partners in Education	3,418	-	3,418	-	-	3,418	-	3,418	3,418
Partners for Kids	1,494	-	1,494	-	-	1,494	-	1,494	1,494
Science Lab	256	-	256	-	-	256	-	256	256
State Incentive Award	300	-	300	-	-	300	-	300	300
Sunshine Committee	62	-	62	-	-	62	-	62	62
Total Restricted Funds	43,254	-	43,254	-	3,653	39,601	-	43,254	43,254
Total General and Restricted Funds	\$101,597	-	101,597	-	3,653	39,601	58,343	101,597	101,597

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
SULPHUR SPRINGS ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	5,773	-	-	-
Board of Education Allocations	-	1,140	-	-	-	-
Fines, Fees, and Dues	-	2	-	-	-	-
Fundraisers	-	9,040	5,467	-	-	-
Gifts, Bequests and Donations	-	1,296	-	1,773	-	-
Operations and Maintenance	-	-	5,502	-	-	-
Resale Activities	-	2,787	-	-	-	-
Total General Fund	59,047	14,265	16,742	1,773	-	58,343
Restricted Funds						
Athletic Accounts						
Athletics	19,331	9,124	7,058	-	-	21,397
Cheerleading	175	303	231	-	-	247
Class Account						
1st Grade	2	1,429	1,414	62	17	62
2nd Grade	4	-	-	17	4	17
3rd Grade	10	503	447	4	66	4
4th Grade	38	1,291	1,289	66	40	66
5th Grade	270	1,756	2,026	40	-	40
6th Grade	230	1,103	1,325	-	8	-
7th Grade	102	12,331	12,433	8	-	8
8th Grade	-	18,622	16,848	-	1,773	1
Kindergarten	-	875	813	-	62	-
Club Accounts						
Beta Club	312	347	510	-	-	149
Fellowship of Christian Athletes	1,871	550	1,056	-	-	1,365
HOSA	14	-	-	-	-	14
Robotics	-	833	-	-	-	833
Student Advisory Council	308	-	-	-	-	308
Science Elites	250	-	-	-	-	250
Excess Board of Education Allocations	3,224	2,700	3,426	-	-	2,498
Grant Accounts						
First Lego League - TVA	23	-	-	-	-	23
Junior League Grant	32	-	-	-	-	32
Mathletes	2,972	1,400	777	-	-	3,595
TSIN/TVA Minigrant	5,000	-	4,997	-	-	3
Other Accounts						
Care and Grow - Field Trips	1,728	100	609	-	-	1,219
Choral Music	1	-	-	-	-	1
Clinic	388	-	121	-	-	267
EPIC	237	1,677	1,419	-	-	495
Faculty	425	256	480	-	-	201
Guidance	110	277	151	-	-	236
Library	3,533	3,495	2,635	-	-	4,393
Partners in Education	2,571	1,280	433	-	-	3,418
Partners for Kids	3,374	72	1,952	-	-	1,494
Science Lab	256	-	-	-	-	256
State Incentive Award	300	-	-	-	-	300
Sunshine Committee	12	50	-	-	-	62
Total Restricted Funds	47,103	60,374	62,450	197	1,970	43,254
Total General and Restricted Funds	\$ 106,150	74,639	79,192	1,970	1,970	101,597

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
WEST VIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
BALANCE SHEET
June 30, 2020**

EXHIBIT A

	ASSETS			LIABILITIES AND FUND BALANCES					
	Cash in Bank - Checking	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 49,031	-	49,031	-	-	-	49,031	49,031	49,031
Restricted Funds									
Athletic Accounts									
Athletics	7,134	-	7,134	-	-	7,134	-	7,134	7,134
Class Accounts									
Eighth Grade	4	-	4	-	-	4	-	4	4
Fifth Grade	47	-	47	-	-	47	-	47	47
First Grade	114	-	114	-	-	114	-	114	114
Fourth Grade	113	-	113	-	-	113	-	113	113
Second Grade	11	-	11	-	-	11	-	11	11
Seventh Grade	21	-	21	-	-	21	-	21	21
Seventh and Eighth Grade EOY Trip	106	-	106	-	-	106	-	106	106
Sixth Grade	150	-	150	-	-	150	-	150	150
Third Grade	2	-	2	-	-	2	-	2	2
Club Accounts									
Builder's Club	200	-	200	-	-	200	-	200	200
Environmental Club	1,502	-	1,502	-	-	1,502	-	1,502	1,502
Fellowship of Christian Athletes	17	-	17	-	-	17	-	17	17
Junior Beta Club	474	-	474	-	-	474	-	474	474
Donation Account									
Gifts, Bequests and Donations	7,170	-	7,170	-	7,170	-	-	7,170	7,170
Excess Board of Education Allocations	612	-	612	-	-	612	-	612	612
Other Accounts									
Art	170	-	170	-	-	170	-	170	170
Bringing Up Grades	39	-	39	-	-	39	-	39	39
EPIC	745	-	745	-	-	745	-	745	745
Faculty Fund	236	-	236	-	-	236	-	236	236
Homeless Fund	100	-	100	-	-	100	-	100	100
Library	2,001	-	2,001	-	-	2,001	-	2,001	2,001
Music	580	-	580	-	-	580	-	580	580
Total Restricted Funds	21,548	-	21,548	-	7,170	14,378	-	21,548	21,548
Total General and Restricted Funds	\$ 70,579	-	70,579	-	7,170	14,378	49,031	70,579	70,579

The notes are an integral part of these financial statements.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
WEST VIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUND - REGULATORY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020**

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
General Fund						
Administration	\$ -	-	3,609	-	-	-
Board of Education Allocations	-	1,141	-	-	-	-
Field Trips	-	-	-	-	-	-
Fundraisers	-	18,572	11,002	-	-	-
Gifts, Bequests and Donations	-	4,260	-	1	-	-
Instruction	-	-	5,842	-	-	-
Resale Activities	-	6,546	3,033	-	-	-
Total General Fund	41,997	30,519	23,486	1	-	49,031
Restricted Funds						
Athletic Accounts						
Athletics	6,143	10,947	9,956	-	-	7,134
Cheerleading	393	400	793	-	-	-
Class Account						
Eighth Grade	-	3,802	3,797	-	1	4
Fifth Grade	150	-	-	46	149	47
First Grade	11	-	-	114	11	114
Fourth Grade	47	60	60	112	46	113
Kindergarten	-	137	23	-	114	-
Second Grade	35	-	33	11	2	11
Seventh Grade	1	-	-	20	-	21
Seventh and Eighth Grade EOY Trip	-	106	-	-	-	106
Sixth Grade	21	-	-	149	20	150
Third Grade	35	555	478	2	112	2
Club Accounts						
Builder's Club	200	-	-	-	-	200
Environmental Club	1,402	100	-	-	-	1,502
Fellowship of Christian Athletes	17	-	-	-	-	17
Junior Beta Club	474	-	-	-	-	474
Donation Accounts						
Gifts, Bequests and Donations	5,572	3,494	1,896	-	-	7,170
Excess Board of Education Allocations	812	2,700	2,900	-	-	612
Other Accounts						
Art	486	-	316	-	-	170
Bringing Up Grades	39	-	-	-	-	39
EPIC	-	1,708	963	-	-	745
Faculty Fund	-	191	213	258	-	236
Flower Fund	258	-	-	-	258	-
Homeless Fund	100	-	-	-	-	100
Library	2,692	4,008	4,699	-	-	2,001
Music	1,060	917	1,397	-	-	580
Schoolastic Book Orders	-	67	67	-	-	-
Total Restricted Funds	19,948	29,192	27,591	712	713	21,548
Total General and Restricted Funds	\$ 61,945	59,711	51,077	713	713	70,579

The notes are an integral part of these financial statements.

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS BY SCHOOL
For the Fiscal Year Ended June 30, 2020

Daniel Boone High School

<u>Transfer From</u>	<u>Transfer To</u>													
	General Athletics	Baseball	Basketball - Boys	Basketball - Girls	Class of 2020	Dance Team	Family & Consumer Science	Weight Room	General Fund Balance	Softball	Varsity Cheerleaders	Volleyball	Wrestling	Total
Blazer Athletic Support	\$ -	50	987	923	-	600	350	-	-	1,150	200	150	800	5,210
Class of 2021	-	-	-	-	500	-	-	-	-	-	-	-	-	500
Baseball	-	-	-	-	-	-	-	500	-	-	-	-	-	500
Basketball - Boys	-	-	-	-	-	-	-	500	-	-	-	-	-	500
Basketball - Girls	-	-	-	-	-	-	-	500	-	-	-	-	-	500
Football	-	-	-	-	-	-	-	500	-	-	-	-	-	500
Softball	-	-	-	-	-	-	-	500	-	-	-	-	-	500
Volleyball	-	-	-	-	-	-	-	500	-	-	-	-	-	500
Class of 2020	-	-	-	-	-	-	-	-	271	-	-	-	-	271
Varsity Cheerleaders	8,400	-	-	-	-	-	-	500	-	-	-	-	-	8,900
Total	\$ 8,400	50	987	923	500	600	350	3,500	271	1,150	200	150	800	17,881

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS BY SCHOOL
For the Fiscal Year Ended June 30, 2020**

David Crockett High School

Transfer From

Transfer To

	Athletics	Audio Visual	Baseball	Basketball - Boys	Basketball - Girls	Cheerleaders	Cross Country	Football	Golf
Administration	\$ -	-	-	-	-	-	-	-	-
Annual	-	30	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Basketball - Boys	-	-	-	-	4,821	-	-	-	-
Basketball - Boys - Freshmen	-	-	-	122	-	-	-	-	-
Basketball - Girls	-	-	-	-	-	-	-	-	-
Cross Country	-	-	-	-	-	-	-	-	-
EMR/EKG	-	-	-	-	-	-	-	-	-
EPSO Grant	-	-	-	-	-	-	-	-	-
First Robotics	-	-	-	-	-	-	-	-	-
Football	-	-	-	-	-	-	-	-	-
Future Farmers of America	-	-	-	-	-	-	-	-	-
Golf	-	-	-	-	-	-	-	-	-
Graduation	-	-	-	-	-	-	-	-	-
Guidance	-	-	-	-	-	-	-	-	-
Pioneer Athletics Club	1,620	-	2,110	4,337	1,507	3,566	6,113	1,478	1,635
ROTC - Officers	-	-	-	-	-	-	-	-	-
Soccer - Girls	-	-	-	-	-	-	-	-	-
Social Studies	-	-	-	-	-	-	-	-	-
Special Tournaments	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Volleyball	-	-	-	-	-	-	-	-	-
Total	1,620	30	2,110	4,459	6,328	3,566	6,113	1,478	1,635

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS BY SCHOOL
For the Fiscal Year Ended June 30, 2020**

David Crockett High School (Continued)

<u>Transfer From</u>	<u>Transfer To</u>												
	Graphic Arts	Guidance	Home Economics	Masonry	ROTC - Miscellaneous	Pioneer Athletics Club	Soccer - Boys	Soccer - Girls	Senior Class of 2020	Softball	Track	Wrestling	Total
Administration	\$ 64	-	-	-	-	-	-	-	-	-	-	-	64
Annual	-	-	-	-	-	-	-	-	-	-	-	-	30
Athletics	162	-	-	-	-	-	2,000	-	-	-	-	-	2,162
Basketball - Boys	64	-	-	-	-	-	-	-	-	-	-	-	4,885
Basketball - Boys - Freshmen	-	-	-	-	-	-	-	-	-	-	-	-	122
Basketball - Girls	121	-	-	-	-	-	-	-	-	-	-	-	121
Cross Country	-	-	-	907	-	-	-	-	-	-	-	-	907
EMR/EKG	30	-	-	-	-	-	-	-	-	-	-	-	30
EPSO Grant	-	713	-	-	-	-	-	-	-	-	-	-	713
First Robotics	1,743	-	-	-	-	-	-	-	-	-	-	-	1,743
Football	15	-	-	-	-	-	-	-	-	-	-	-	15
Future Farmers of America	418	-	-	-	-	-	-	-	-	-	-	-	418
Golf	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000
Graduation	-	-	-	-	-	-	-	-	1,214	-	-	-	1,214
Guidance	102	-	-	-	-	-	-	-	-	-	-	-	102
Pioneer Athletics Club	-	-	-	-	-	-	1,444	1,335	-	3,124	825	1,880	30,974
ROTC - Officers	-	-	-	-	1,138	-	-	-	-	-	-	-	1,138
Soccer - Girls	-	-	-	-	-	150	-	-	-	-	-	-	150
Social Studies	-	-	22	-	-	-	-	-	-	-	-	-	22
Special Tournaments	60	-	-	-	-	-	-	-	-	-	-	-	60
Training	356	-	-	-	-	-	-	-	-	-	-	-	356
Volleyball	91	-	-	-	-	-	-	-	-	-	-	-	91
Total	\$ 3,226	713	22	907	1,138	1,150	3,444	1,335	1,214	3,124	825	1,880	46,317

(Continued)

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS BY SCHOOL
For the Fiscal Year Ended June 30, 2020**

Jonesborough Middle School

Transfer From

Transfer To

	7th Grade	8th Grade	Gifts, Bequests and Donations	Total
6th Grade	\$ 40	-	-	40
7th Grade	-	58	-	58
8th Grade	-	-	114	114
Total	<u>\$ 40</u>	<u>58</u>	<u>114</u>	<u>212</u>

(Continued)

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS BY SCHOOL
For the Fiscal Year Ended June 30, 2020

Fall Branch Elementary School

<u>Transfer From</u>	<u>Transfer To</u>								
	Fifth Grade	Fourth Grade	Sixth Grade	Third Grade	Library	Art	Music	Physical Education	Total
Eighth Grade	\$ -	-	-	-	18	-	-	-	18
Fifth Grade	-	-	227	-	-	-	-	-	227
Fourth Grade	69	-	-	-	-	-	-	-	69
Related Arts	-	-	-	-	796	463	716	119	2,094
Second Grade	-	-	-	54	-	-	-	-	54
Third Grade	-	1	-	-	-	-	-	-	1
Total	\$ 69	1	227	54	814	463	716	119	2,463

Grandview Elementary School

<u>Transfer From</u>	<u>Transfer To</u>						
	<u>Eighth Grade</u>	<u>Fifth Grade</u>	<u>First Grade</u>	<u>Fourth Grade</u>	<u>Sixth Grade</u>	<u>Third Grade</u>	<u>Total</u>
Fifth Grade	\$ -	-	-	-	2	-	2
Fourth Grade	-	109	-	-	-	-	109
Kindergarten	-	-	10	-	-	-	10
Second Grade	-	-	-	-	-	418	418
Seventh Grade	174	-	-	-	-	-	174
Third Grade	-	-	-	408	-	-	408
Total	<u>\$ 174</u>	<u>109</u>	<u>10</u>	<u>408</u>	<u>2</u>	<u>418</u>	<u>1,121</u>

Gray Elementary School

<u>Transfer From</u>	<u>Transfer To</u>									
	<u>Eighth Grade</u>	<u>Fifth Grade</u>	<u>First Grade</u>	<u>Fourth Grade</u>	<u>Second Grade</u>	<u>Seventh Grade</u>	<u>Sixth Grade</u>	<u>Third Grade</u>	<u>General Fund</u>	<u>Total</u>
Fifth Grade	\$ -	-	-	-	-	-	52	-	-	52
First Grade	-	-	-	-	109	-	-	-	-	109
Fourth Grade	-	200	-	-	-	-	-	-	-	200
Kindergarten	-	-	583	-	-	-	-	-	-	583
RTI-Weems	-	-	-	-	-	-	-	-	217	217
Second Grade	-	-	-	-	-	-	-	238	-	238
Seventh Grade	78	-	-	-	-	-	-	-	-	78
Sixth Grade	-	-	-	-	-	82	-	-	-	82
Third Grade	-	-	-	215	-	-	-	-	-	215
Total	<u>\$ 78</u>	<u>200</u>	<u>583</u>	<u>215</u>	<u>109</u>	<u>82</u>	<u>52</u>	<u>238</u>	<u>217</u>	<u>1,774</u>

(Continued)

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS BY SCHOOL
For the Fiscal Year Ended June 30, 2020

Ridgeview Elementary School

<u>Transfer From</u>	<u>Transfer To</u>									
	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	Basketball - Girls	Total
1st Grade	\$ -	321	-	-	-	-	-	-	-	321
2nd Grade	-	-	155	-	-	-	-	-	-	155
3rd Grade	-	-	-	191	-	-	-	-	-	191
4th Grade	-	-	-	-	490	-	-	-	-	490
5th Grade	-	-	-	-	-	5	-	-	-	5
6th Grade	-	-	-	-	-	-	1,211	-	-	1,211
7th Grade	-	-	-	-	-	-	-	233	-	233
Art	-	-	-	-	-	859	-	-	-	859
Basketball - Boys	-	-	-	-	-	-	-	-	1,103	1,103
Kindergarten	254	-	-	-	-	-	-	-	-	254
Total	\$ 254	321	155	191	490	864	1,211	233	1,103	4,822

South Central Elementary School

<u>Transfer From</u>	<u>Transfer To</u>				
	Eighth Grade	General Fund	Moms in Touch	Seventh Grade	Total
Eighth Grade	\$ -	382	-	-	382
General Fund	-	-	120	-	120
Seventh Grade	67	-	-	-	67
Sixth Grade	-	-	-	88	88
Total	\$ 67	382	120	88	657

Sulphur Springs Elementary School

<u>Transfer From</u>	<u>Transfer To</u>							
	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	7th Grade	General Fund	Total
1st Grade	\$ -	17	-	-	-	-	-	17
2nd Grade	-	-	4	-	-	-	-	4
3rd Grade	-	-	-	66	-	-	-	66
4th Grade	-	-	-	-	40	-	-	40
6th Grade	-	-	-	-	-	8	-	8
8th Grade	-	-	-	-	-	-	1,773	1,773
Kindergarten	62	-	-	-	-	-	-	62
Total	\$ 62	17	4	66	40	8	1,773	1,970

West View Elementary School

<u>Transfer From</u>	<u>Transfer To</u>									
	Faculty Fund	Fifth Grade	First Grade	Fourth Grade	Sixth Grade	Second Grade	Seventh Grade	Third Grade	General Fund	Total
Eighth Grade	\$ -	-	-	-	-	-	-	-	1	1
Fifth Grade	-	-	-	-	149	-	-	-	-	149
First Grade	-	-	-	-	-	11	-	-	-	11
Flower Fund	258	-	-	-	-	-	-	-	-	258
Fourth Grade	-	46	-	-	-	-	-	-	-	46
Kindergarten	-	-	114	-	-	-	-	-	-	114
Second Grade	-	-	-	-	-	-	-	2	-	2
Sixth Grade	-	-	-	-	-	-	20	-	-	20
Third Grade	-	-	-	112	-	-	-	-	-	112
Total	\$ 258	46	114	112	149	11	20	2	1	713

See Independent Auditors' Report.

WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUND - REGULATORY BASIS
SCHEDULE OF SALARY SUPPLEMENTS
For the Fiscal Year Ended June 30, 2020

<u>School</u>	<u>Amount</u>	<u>Source</u>	<u>Board Approved</u> ¹	<u>Proper Withholding</u>
<u>Daniel Boone High School</u>				
M. Bradley	\$ 2,318	Athletics	Yes	Yes
L. Jarrett	569	Athletics	Yes	Yes
K. Masters	1,662	Athletics	Yes	Yes
E. Morrison	742	Athletics	Yes	Yes
K. Reynolds	538	Athletics	Yes	Yes
K. Shearer	628	Athletics	Yes	Yes
Other	5,565	Athletics	Yes	Yes
Total	<u>12,022</u>			
<u>David Crockett High School</u>				
B. Grant	697	Athletics	Yes	Yes
Other	1,593	Athletics	Yes	Yes
Total	<u>2,290</u>			
<u>Jonesborough Middle School</u>				
Other	301	Athletics	Yes	Yes
Total	<u>301</u>			
<u>Boones Creek Elementary School</u>				
Other	495	Athletics	Yes	Yes
Total	<u>495</u>			
<u>Fall Branch Elementary</u>				
Other	352	Athletics	Yes	Yes
Total	<u>352</u>			
<u>Grandview Elementary</u>				
Other	703	Athletics	Yes	Yes
Total	<u>703</u>			
<u>Gray Elementary</u>				
Other	170	Athletics	Yes	Yes
Total	<u>170</u>			
<u>Lamar Elementary</u>				
Other	331	Athletics	Yes	Yes
Total	<u>331</u>			
<u>Ridgeview Elementary</u>				
Other	402	Athletics	Yes	Yes
Total	<u>402</u>			
<u>South Central Elementary</u>				
Other	977	Athletics	Yes	Yes
Total	<u>977</u>			
<u>West View Elementary</u>				
Other	217	Athletics	Yes	Yes
Total	<u>217</u>			
TOTAL	<u>\$ 18,260</u>			

⁽¹⁾ Although supplements were not individually approved by the Board of Education, all activities were approved.

Note: A base amount of \$500 was used for this schedule of salary supplements. Those supplements to individuals in excess of \$500 are listed separately by name. All others which are less than \$500 are accumulated and reported as "Other".

See Independent Auditors' Report.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF SURETY BOND COVERAGE
For the Fiscal Year Ended June 30, 2020**

Company:	Tennessee Risk Management Trust
Type of Coverage:	Employee Fidelity, Loss of Money, Depositors' Forgery
Amount:	\$400,000 Each Occurrence and Every Loss \$500 Deductible Each Occurrence
Period Covered:	July 1, 2019 through July 1, 2020
Positions Covered:	All Employees

See Independent Auditors' Report.

SECTION III

COMPLIANCE AND INTERNAL CONTROL SECTION

**INDEPENDENT AUDITORS' 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**

To the Chairman and Members of the
Washington County, Tennessee Board of Education
Washington County, Tennessee Internal School Funds

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 combined financial statements - regulatory basis of the Washington County, Tennessee Board of Education Internal School Funds, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Washington County, Tennessee Board of Education Internal School Funds' basic financial statements. We also have audited the individual school financial statements – regulatory basis (referred to in the aggregate with those financial statements above as “the financial statements”) as of and for the year ended June 30, 2020, presented as supplementary information and have issued our report thereon dated December 9, 2020. Our report disclosed that, as described in Note A.2 to the financial statements, the financial statements are prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Washington County, Tennessee Board of Education Internal School Funds' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Washington County, Tennessee Board of Education Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Washington County, Tennessee Board of Education Internal School Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Washington County, Tennessee Board of Education's Internal School Funds
Independent Auditors' Report on Internal Control and on
Compliance and Other Matters

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2020-001 through 2020-004 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Washington County, Tennessee Board of Education Internal School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and responses as items: 2020-001 through 2020-004.

Washington County, Tennessee Board of Education's Response to Findings

Washington County, Tennessee Board of Education's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Washington County, Tennessee Board of Education's response and plans to address the findings are described in the accompanying management's corrective action plan. Washington County, Tennessee Board of Education Internal School Funds' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blackburn Childers & Steagall, PLLC

BLACKBURN, CHILDERS & STEAGALL, PLC
Johnson City, Tennessee

December 9, 2020

SECTION IV

SCHEDULE OF FINDINGS AND RESPONSES

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF PRIOR FISCAL YEAR FINDINGS
For the Fiscal Year Ended June 30, 2020**

Prior Year Finding Number	Finding Title	Status/Current Year Finding Number
2019-001	Fundraisers at West View Elementary School	Corrected
2019-002	Faculty Fund Purchases ay West View Elementary School	Corrected
2019-003	Cash Receipts and West View Elementary School	Corrected
2019-004	Faculty Fund Receipts and Donations	Corrected
2019-005	Deficits (original finding # 2018-002)	Repeated/2020-002
2019-006	Fundraisers (original finding # 2017-003)	Repeated/2020-003
2019-007	Cash Receipts (original finding # 2017-007)	Repeated/2020-001
2019-008	Cash Disbursements (original finding # 2017-011)	Corrected

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended June 30, 2020**

FINDINGS - FINANCIAL STATEMENT AUDIT

2020-001: Significant Deficiency – Cash Receipts

Criteria: The *Tennessee Internal School Uniform Accounting Policy Manual (Manual)*, Section 5, *Operating Procedures*, Title 2, *Revenue/Receipts*

Condition: Proper procedures for cash receipts were not always followed at two schools. A count of collections form at South Central Elementary was dated 10/14/19, however, the dates written by the individuals who counted the collections was 11/4/19. The related ticket reconciliation forms were dated 10/3/19. It does not appear the gate collections were always timely counted and remitted to the office. Also, deposit slips at South Central do not include a range of receipts included in the deposit, which makes it impossible to determine if the office receipts were timely deposited in the bank. Some cash receipts at Sulphur Springs did not appear to have been fully completed by the individual who collected the funds, but rather were completed by the office.

Effect: The effect of these issues causes the school to not be in compliance with the internal control procedures for cash receipts as prescribed by the *Manual*.

Cause: School officials failed to follow adopted policies and procedures.

Recommendation: We recommend the schools follow all requirements for proper cash receipt process as described in the *Manual*.

Washington County, Tennessee Board of Education Management's Response: Additional instruction has been provided to the two schools relevant to this finding. Additional focus is being placed on counting funds and ticket reconciliations on the same date they were collected, along with receipts being documented in relation to deposit slips.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended June 30, 2020**

FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED)

2020-002: Significant Deficiency - Deficits

Criteria: Restricted funds should not have a deficit balance.

Condition: One restricted account at Daniel Boone High School reflects a deficit balance at year-end.

Effect: The effect of this issue results in noncompliance with the *Manual* as prior to disbursing funds, school officials should verify the account/fund has adequate balances.

Cause: The cause appears to be related to school officials not fully aware of the account balances.

Recommendation: Restricted accounts should not have deficit balances at year-end. Prior to an expenditure, school personnel should verify restricted accounts have sufficient funds.

Washington County, Tennessee Board of Education Management's Response: All parties are aware of not overdrawing restricted accounts. However, this was a mistake that has been addressed and additional focus is being placed in this area.

2020-003 Significant Deficiency – Fundraisers

Criteria: The *Manual* Section 4, *Administration of Internal School Funds*, Title 8, *Fundraising and Resale Activities*

Condition: During audit procedures, we noted proper procedures for fundraisers were not always followed with respect to the documentation and analysis of fundraiser activities for the yearbook at David Crockett High. The school did not always complete various portions of approval forms, profit analysis and summary reports, including instances in which yearbooks were sold at various prices and school officials had not fully accounted for product received, returned or on-hand.

Effect: The effect of these issues causes the school to not be in compliance with the procedures for fundraisers as prescribed by the *Manual*.

Cause: School officials failed to follow adopted policies and procedures.

Recommendation: The schools should follow all required fundraising and resale procedures as adopted by the Washington County, Tennessee Board of Education and the *Manual*. Once complete, fundraiser reports should be timely recalculated and reviewed.

**WASHINGTON COUNTY, TENNESSEE BOARD OF EDUCATION
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended June 30, 2020**

FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED)

2020-003 Significant Deficiency – Fundraisers (Continued)

Washington County, Tennessee Board of Education Management's Response: Additional direction on fundraisers has been provided. Specifically the yearbook sponsor has been instructed on the proper procedures in keeping the packing slip and reconciling a yearbook analysis report to match the total including on the original tracking slip along with proper financial analysis documentation.

2020-004 Significant Deficiency – Athletics

Criteria: The *Manual* Section 5, *Operating Procedures*, page 5-4

Condition: One ticket reconciliation form at David Crockett High School lacked a signature, and there appeared to be a \$20 unexplained difference on the ticket reconciliation form from the Hardee's Classic. The 11/26/19 reconciliation shows 252 tickets sold at \$7 each (\$1,764) however the total collected is listed as \$1,744.

Effect: The effect of these issues causes the schools to not be in compliance with the procedures for athletics as prescribed by the *Manual*. Also, any differences in reconciling the tickets sold to the cash collected should be fully explained.

Cause: School officials failed to follow adopted policies and procedures.

Recommendation: The schools should follow all required procedures as adopted by the Washington County, Tennessee Board of Education and the *Manual* regarding athletic gate receipts.

Washington County, Tennessee Board of Education Management's Response: A two signature lines have been added to the form in question; the \$20 variance was the result of a mathematical error. Additional care will be taken to count and reconcile all relevant forms.

SECTION IV

MANAGEMENT'S CORRECTIVE ACTION PLAN



Dr. William R. Flanary
Director of Schools

405 W. College St.
Jonesborough, TN 37659
Phone (423) 753-1100

Management's Correction Action Plan
School Activity Fund Findings

We reviewed the school financial statements, audit findings and recommendations with management to provide an opportunity for their response. Management's corrective action plans for all financial statement findings are presented below:

Washington County Board of Education

Finding 2020-001

Cash Receipts

Response and Corrective Action Plan Prepared by:

W. Brad Hale, Chief Financial Officer
Washington County Board of Education

Person Responsible for Implementing the Correction Action:
Anticipated Completion Date of Corrective Action:

Same
Immediate

Repeat Finding:
Reason Why Corrective Action was Not Taken – PY:

Yes
Was taken but additional instruction has
been necessary

Planned Corrective Action:

Additional instruction has been provided to the two schools relevant to this finding. Additional focus is being placed on counting funds and ticket reconciliations on the same date they were collected, along with receipts being documented in relation to deposit slips.

Finding 2020-002

Deficits

Response and Corrective Action Plan Prepared by:

W. Brad Hale, Chief Financial Officer
Washington County Board of Education

Person Responsible for Implementing the Correction Action:
Anticipated Completion Date of Corrective Action:

Same
Immediate

Repeat Finding:
Reason Why Corrective Action was Not Taken – PY:

Yes
Prior instruction was given, additional
focus being placed on this

Board of Directors

Annette Buchanan
Jason Day
Mary Beth Dellinger

Keith Ervin
Chad Fleenor
David Hammond

Mike Masters
Mitch Meredith
Whitney Riddle



Dr. William R. Flanary
Director of Schools

405 W. College St.
Jonesborough, TN 37659
Phone (423) 753-1100

Planned Corrective Action:

All parties are aware of not overdrawing restricted accounts. However, this was a mistake that has been addressed and additional focus is being placed in this area.

Finding 2020-003

Fundraisers

Response and Corrective Action Plan Prepared by:

W. Brad Hale, Chief Financial Officer
Washington County Board of Education

Person Responsible for Implementing the Correction Action:

Same

Anticipated Completion Date of Corrective Action:

See planned corrective action below

Repeat Finding:

Yes

Reason Why Corrective Action was Not Taken – PY:

Action was previously taken; additional direction has now been provided.

Planned Corrective Action:

Additional direction on Fundraisers has been provided. Specifically the yearbook sponsor has been instructed on the proper procedures in keeping the packing slip and reconciling a yearbook analysis report to match the total including on the original tracking slip along with proper financial analysis documentation.

Finding 2020-004

Athletics

Response and Corrective Action Plan Prepared by:

W. Brad Hale, Chief Financial Officer
Washington County Board of Education

Person Responsible for Implementing the Correction Action:

Same

Anticipated Completion Date of Corrective Action:

Immediate

Repeat Finding:

Yes

Reason Why Corrective Action was Not Taken – PY:

Action was previously taken; additional direction has now been provided.

Board of Directors

Annette Buchanan
Jason Day
Mary Beth Dellinger

Keith Ervin
Chad Fleenor
David Hammond

Mike Masters
Mitch Meredith
Whitney Riddle



Dr. William R. Flanary
Director of Schools

405 W. College St.
Jonesborough, TN 37659
Phone (423) 753-1100

Planned Corrective Action:

A two signature lines have been added to the form in question; the \$20.00 variance was the result of a mathematical error. Addition, care will be taken to count and reconcile all relevant forms.

H. Broad Dale
Chief Financial Officer

11/17/2020
Date

Board of Directors

Annette Buchanan
Jason Day
Mary Beth Dellinger

Keith Ervin
Chad Fleenor
David Hammond

Mike Masters
Mitch Meredith
Whitney Riddle

Washington County Board of Education

Five Year Plan

2020 – 2025



Board Members

Jason Day, Chairman

Mike Masters, Vice Chairman

Annette Buchanan

Mary Beth Dellinger

Keith Ervin

Chad Fleenor

David Hammond

Mitch Meredith

Whitney Riddle

Dr. William R. Flanary, Director of Schools

Mission

Inspire Every
Student to
Reach Their
Full Potential

The Mission Statement was adopted by the Washington
County Board of Education on November 19, 2020

Core Values

The following statements of core values were adopted by the Washington County Board of Education in July 2018.

- 1. Our students are our top priority and our decisions are based on what is best for all of them.**
- 2. Student success is a shared responsibility of teachers, parents, students and staff.**
- 3. Family and community engagement is critical for the success of our students.**
- 4. We value teachers and leaders who have high expectations for students who possess the attitudes, skills and abilities necessary to be successful with all of them.**
- 5. We value a district wide culture of trust and collaboration.**
- 6. We value a constructive working relationship between the board of education and the director of schools.**
- 7. We value effective, systemic communications within our schools, our district and our community.**
- 8. We value an environment that elicits high morale and support among our teachers and staff.**

Washington County Data

The text links below navigate to the Tennessee Department of Education Report Card for Washington County Schools. Please report dead links to

DirectorofSchools@wcde.org

[About this School District](#)

Performance Indicators

[Academic Achievement](#)

[Student Growth](#)

[Chronically Out of School](#)

[Progress on English Language Proficiency](#)

[Ready Graduate](#)

[Graduation Rate](#)

Tennessee Value Added Assessment System

[District & School Composite/Subject level scores](#)

Five Year Master Plan Goals

Adopted November 19, 2020

Goal 1

Focus on Every Student

Goal 2

Invest in our People

Goal 3

Partner with our Stakeholders

Goal 1 – Focus on Every Student

Objectives and Strategies

Goal 1, Objective 1 – Increase percentage of students in grades 3-12 performing at or above proficient on TNReady state assessments.

Metric - 3% on all assessments

Timeline – measured twice annually upon receipt of scores from the Tennessee Department of Education Office of Assessment.

Current Status – [click here](#)

Strategy 1 – Utilize 8th grade placement assessment to ensure proper course schedule for all incoming high school freshmen.

Cost - \$15,000 annually

Strategy 2 – Utilize Response to Intervention program for students performing below grade level in English Language Arts and Mathematics.

Cost - \$30,000 annually via Differentiated Pay Program

Goal 1, Objective 2 – Offer Pre-K programs in every school community.

Metric – offer a program at every elementary school

Timeline – implementation by end of school year 2024-2025

Current Status – five programs in place as of 2020-2021 school year

Strategy 1 – Identify funding sources

Cost - \$150,000 per Pre-K program, funds recurring

Goal 1, Objective 3 – Implement school safety audit recommendations for school campuses

Metric – full implementation of safety audit

Timeline – Annual safety audit submitted by September 1 of each school year, full implementation by April 15th of each year.

Current Status – Approximately half of the physical plant projects outlined in the current safety audit have been funded and placed under purchase order. [Click here](#) for information about Tennessee school security assessments.

Strategy 1 – Director's Office apply state safety grant money to safety audit requirements

Cost – dependent on amount of grant award each fiscal year.

Goal 1, Objective 4 – Increase the Ready Graduate Indicator

Metric – 3% increase per school year

Timeline – Annual data review

Current Status – 45% of Washington County's students have demonstrated readiness for college and careers after high school as shown on the current [State Report Card](#).

Strategy 1 – Increase number of students scoring 21 or higher on the ACT by 3% each academic year

Cost - \$10,000 to cover cost of staff development and student support materials.

Strategy 1 – Increase number of students earning Career Technical Education by 3% each academic year.

Cost - \$5,000

Strategy 2 – Increase number of postsecondary credits earned by students while in high school by 3% each academic year

Cost - \$0

Strategy 3 – Increase number of students completing Advanced Placement coursework each by 1% each academic year

Cost - \$0

Goal 1, Objective 5 – Increase in 3rd grade reading proficiency

Metric – TNReady assessment, 3% increase per academic year.

Timeline – administered annually, each spring

Current Status – Washington County has maintained Level 5 growth in each of the prior years in which data was gathered. 43.7% of Washington County's third graders scored on-track or mastered the last year TNReady tests were administered.

Strategy 1 – TBD

Cost - TBD

Goal 1, Objective 6 – Increase high school graduation rate

Metric – State Certified Graduation Rate, 1% increase per graduating class

Timeline – October following each class graduation

Current Status – Class of 2020, 96.74% Class of 2019, 94.5% Class of 2018, 93.20%. See state and local grad rate data [here](#).

Strategy 1 – Utilize GradPoint for credit accrual and credit recovery

Cost - \$40,000 per academic year.

Goal 1 Integration with Tennessee State Board of Education Master Plan

[Click Here](#) to navigate to Master Plan

Washington County's Goal 1 integrates with Strategic Goal I, II, III & V of the 2020-21 State Board of Education Master Plan

Goal 2 – Invest in Our People

Objectives and Strategies

Goal 2, Objective 1 – Convert employee application and induction process to a fully online utility

Metric – full implementation

Timeline – by the end of the 21-22 academic year

Current Status – the process is partially online

Strategy 1 – Utilize the utilities currently available in Skyward.

Cost – TBD

Goal 2, Objective 2 – Implement a mentor program for all first year teachers and administrators

Metric – 100% participation

Timeline – commence during the first month of each academic year to continue through the last month of each academic year

Current status – Mentor program in place for new teachers, informally in place for new administrators.

Strategy 1 – Offer First Days of School program for all new teachers.

Cost - \$30 per individual teacher

Strategy 2 – Enroll new administrators in Tennessee Organization of School Superintendent Associate Leadership Institute, require participate in two programs annually

Cost - \$150 per individual

Current status – some administrators were enrolled in the 20-21 school year.

Strategy 3 – TBD

Cost - TBD

Goal 2, Objective 3 – Participate in the TN Teacher Jobs Connection program through the Tennessee Department of Education

Metric – 100% participation

Timeline – fully implemented by end of 20-21 academic year

Current status – Human Resources Department is in process of bringing Washington County Schools online with this program.

Strategy 1 – Human Resources Department complete application process to participate in the TN Education Jobs Board

Cost - \$0

Strategy 2 – Human Resources Department complete application process to participate in the TN Substitute Teacher Jobs Connection

Cost - \$0

Goal 2, Objective 4 – Create a database of and foster a relationship with key contact personnel at each Tennessee Teacher Preparation Provider.

Metric – create & maintain a listing of all 885 K-12 endorsements at each TPP within the state.

Timeline – by the end of the 20-21 academic year
Current status – not begun

Strategy 1 – utilize interns to create database
Cost - \$0

Goal 2, Objective 5 – Increase pay for instructional personnel

Metric – Board approved salary schedules

Timeline – TBD

Current Status – Per TEA Division of statistical analysis for 19-20 school year, Washington County teacher salaries ranks 72nd among Tennessee's LEAs for those holding bachelors degrees, 52nd for those holding masters degrees.

Strategy 1 – TBD

Cost – TBD

Goal 2, Objective 6 – Increase pay for classified personnel

Metric – Board approved salary schedules

Timeline – TBD

Current Status – TBD

Strategy 1 – TBD

Cost – TBD

Goal 2 Integration with Tennessee State Board of Education Master Plan

[Click Here](#) *to navigate to Master Plan*

Washington County's Goal 2 integrates with all Master Plan student
achievement goals

DRAFT

Goal 3 – Partner with our Stakeholders

Objectives and Strategies

Goal 3, Objective 1 – Foster increased communication with the Washington County Commission

Metric – regularly scheduled meetings

Timeline – schedule quarterly meetings

Strategy 1 – Director's Office and Mayor's Office coordinate meeting schedules

Cost - \$1,000 (food, refreshments)

Goal 3, Objective 2 – Foster increased communication with business & industry stakeholders

Metric – regularly scheduled meetings

Timeline – schedule quarterly meetings

Strategy 1 – CTE Director create list of stakeholders supporting each existing CTE program

Cost - \$0

Strategy 2 – conduct annual industry visits during inservice by all instructors

Cost - \$0

Goal 3, Objective 3 – Create a Facilities Master Plan

Metric – TBD

Timeline –March 2022

Strategy 1 – Initiate population demographics and trends study

Cost – TBD

Strategy 2 – Initiate student enrollment trend study

Cost – TBD

Strategy 3 – Create Facilities Master Plan in coordination with funding body.

Cost - TBD

Goal 3 Integration with Tennessee State Board of Education Master Plan

[Click Here](#) to navigate to Master Plan

Washington County's Goal 3 does not integrate with the Tennessee State Board of Education 2020-21 Master Plan

DRAFT



MasterCraft

DANIEL BOONE HIGH SCHOOL

LK3074R1

Washington County Schools
Attn: Mr Jason Day
405 W College Street
Jonesborough, TN 37659

Date: 12/3/2020
Estimated By: Lee Keisler
Phone: 423-426-3164
Fax:

For Delivery/Completion: 2nd Quarter 2021

Payment Terms: 90% Within 15 days of material delivery

10% Upon Completion (Within 15 days of completion; 1.5% penalty every month thereafter)

Ref. #	Description	Proposal Price
<u>LK3075A</u>	<u>Deliver and Install New Sheridan Bleachers:</u> Manufactured by Sheridan Gymnasium Equipment, Ltd.; Bleacher Bank A: Length: 78' – 0" Rows: (5) Bleacher Bank B: Length: 78' – 0" Rows: (5) Gross Seating: 520. Row spacing: 24". Row Rise: 10". Operation: Manual. Seats: Molded Contoured Plastic Modules (from Standard Color Selection). ADA: As required by governing codes. Recoverable Wheelchair Cutouts. Foot Level Aisles as required by governing codes. Self storing Safety End Rails (as required). Maintenance Free Aisle Rails. NOTE: Price does not include demolition and removal of existing bleachers. Sheridan also provides a TWENTY year limited warranty on the understructure as opposed to the industry standard five year warranty.	\$50,457.00
<u>LK3075B</u>	<u>Demolition and Removal of the Existing Bleachers:</u> Scope of Work: Furnish all labor, materials, equipment and waste receptacles to dismantle bleachers and remove all materials and debris from the premises.	\$8,892.00

Initials: _____



MasterCraft

Continued

	1. All work to be completed in a workmanship like manner in accordance with all local, state and federal regulations. Work is also to be completed in accordance with standard practices. 2. Where required, necessary precautions are to be taken to protect the gym flooring. 3. Upon completion the gym is to be left broom clean. 4. Work does not include nor is it limited to the following: patching of any kind, preparation of areas for new surfaces/finishes, cutting/capping/re-routing of utilities, temporary barricades, asbestos survey, removal of asbestos containing materials, or air monitoring.	
<u>LK3075C</u>	<u>ADD 208v three phase Electric Friction Drive System.</u> NOTE: Price does not include electrical rough-in. This is to be done by the owner prior to our arrival.	\$3,557.00
<u>LK3075D</u>	<u>Add 50 Plastic Seat Back (rows 1 & 2) with a 28"row spacing on those 2 rows only</u>	\$2,495.00

PLEASE USE REFERENCE #'s WHEN PLACING AN ORDER

	<u>Accepted</u>	<u>Declined</u>	
<u>LK3075A</u>	☐	☐	\$50,457.00
<u>LK3075B</u>	☐	☐	\$8,892.00
<u>LK3075C</u>			\$3,557.00
<u>LK3075D</u>			\$2,495.00

NOTE:

CREDIT CARD: If paying by credit card there will be a 3% surcharge to the total amount of the contract.

Accepted By: _____ Date: _____

Purchase Order #: _____

(Initial and return all pages via mail to address above or fax to 803-749-9489)

Billing Address (if different than above):

Attn: _____

Address: _____

Initials: _____



MasterCraft

Continued

City: _____ State: _____ Zip: _____

This proposal, when signed, will be used as your acceptance and authorization for purchase of the product/service listed above at the above price. Any alteration or deviation from specifications involving extra costs will be executed only upon a written change order and will become an additional charge over and above the above stated prices.

Washington County Schools requires that a written purchase order be issued to execute this proposal.

Yes: _____ No: _____

Important: Terms of This Proposal

ABOVE Prices Include Materials, Labor, Transportation and Sales Tax Unless Otherwise Noted. The prices shown above are applicable only to this particular proposal and are not to be considered valid for additional orders, except by prior written agreement from MasterCraft Renovation Systems, LLC. Prices do not include performance and payment bonds, permits and/or licenses, ENGINEERED DRAWINGS, STATE APPROVAL PROCESS, LOCAL CODE COMPLIANCE, OR ANY OTHER EXTRANEIOUS FEES. All work to be completed in a workmanlike manner according to standard practices. Labor rates are based on MRS, LLC payroll and not prevailing wages. Unless otherwise specified herein, the price is based upon normal working hours of 7:00 a.m. to 6:00 p.m. Monday through Thursday, if we are required to work other hours or under other conditions; such work will be subject to price increases.

This Proposal is Valid for 30 Days. An Escalation May Occur after this period.

The information herein is intended exclusively for use by the receiver and shall not be disclosed to any employee, consultant, or third party without the express written consent of MasterCraft Renovation Systems, LLC. In consideration for the submittal of this proposal, the receiver agrees that the information disclosed herein is proprietary and in the event of any breach MasterCraft Renovation Systems, LLC shall be entitled to injunctive relief as a cumulative and not necessarily successive or exclusive remedy to claim for monetary damages.

Initials: _____



MasterCraft

DAVID CROCKETT HIGH SCHOOL

LK3075R1

Washington County Schools
Attn: Mr Jason Day
405 W College Street
Jonesborough, TN 37659

Date: 12/3/2020
Estimated By: Lee Keisler
Phone: 423-426-3164
Fax:

For Delivery/Completion: 2nd Quarter 2021

Payment Terms: 90% Within 15 days of material delivery

10% Upon Completion (Within 15 days of completion; 1.5% penalty every month thereafter)

Ref. #	Description	Proposal Price
<u>LK3075A</u>	<u>Deliver and Install New Sheridan Bleachers:</u> Manufactured by Sheridan Gymnasium Equipment, Ltd.; Bleacher Bank A: Length: 78' – 0" Rows: (5) Bleacher Bank B: Length: 78' – 0" Rows: (3) Gross Seating: 416. Row spacing: 24". Row Rise: 10". Operation: Manual. Seats: Molded Contoured Plastic Modules (from Standard Color Selection). ADA: As required by governing codes. Recoverable Wheelchair Cutouts. Foot Level Aisles as required by governing codes. Self storing Safety End Rails (as required). Maintenance Free Aisle Rails. NOTE: Price does not include demolition and removal of existing bleachers. Sheridan also provides a TWENTY year limited warranty on the understructure as opposed to the industry standard five year warranty.	\$45,458.00
<u>LK3075B</u>	<u>Demolition and Removal of the Existing Bleachers:</u> Scope of Work: Furnish all labor, materials, equipment and waste receptacles to dismantle bleachers and remove all materials and debris from the premises.	\$8,892.00

Initials: _____



MasterCraft

Continued

	1. All work to be completed in a workmanship like manner in accordance with all local, state and federal regulations. Work is also to be completed in accordance with standard practices. 2. Where required, necessary precautions are to be taken to protect the gym flooring. 3. Upon completion the gym is to be left broom clean. 4. Work does not include nor is it limited to the following: patching of any kind, preparation of areas for new surfaces/finishes, cutting/capping/re-routing of utilities, temporary barricades, asbestos survey, removal of asbestos containing materials, or air monitoring.	
<u>LK3075C</u>	<u>ADD 208v three phase Electric Friction Drive System.</u> NOTE: Price does not include electrical rough-in. This is to be done by the owner prior to our arrival.	\$3,557.00
<u>LK3075D</u>	<u>Add 50 Plastic Seat Back (rows 1 & 2) with a 28"row spacing on those 2 rows only</u>	\$2,495.00

PLEASE USE REFERENCE #'s WHEN PLACING AN ORDER

	<u>Accepted</u>	<u>Declined</u>	
<u>LK3075A</u>	☐	☐	\$45,458.00
<u>LK3075B</u>	☐	☐	\$8,892.00
<u>LK3075C</u>			\$3,557.00
<u>LK3075D</u>			\$2,495.00

NOTE:

CREDIT CARD: If paying by credit card there will be a 3% surcharge to the total amount of the contract.

Accepted By: _____ Date: _____

Purchase Order #: _____

(Initial and return all pages via mail to address above or fax to 803-749-9489)

Billing Address (if different than above):

Attn: _____

Address: _____

Initials: _____



MasterCraft

Continued

City: _____ State: _____ Zip: _____

This proposal, when signed, will be used as your acceptance and authorization for purchase of the product/service listed above at the above price. Any alteration or deviation from specifications involving extra costs will be executed only upon a written change order and will become an additional charge over and above the above stated prices.

Washington County Schools requires that a written purchase order be issued to execute this proposal.

Yes: _____ No: _____

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Initials: _____



MasterCraft

GRAY ELEMENTARY SCHOOL

LK3078

Washington County Schools
Attn: Mr Jason Day
405 W College Street
Jonesborough, TN 37659

Date: 12/8/2020
Estimated By: Lee Keisler
Phone: 423-426-3164
Fax:

For Delivery/Completion: 2nd Quarter 2021

Payment Terms: 90% Within 15 days of material delivery

10% Upon Completion (Within 15 days of completion; 1.5% penalty every month thereafter)

Ref. #	Description	Proposal Price
<u>LK3078A</u>	<u>Deliver and Install New Sheridan Bleachers:</u> Manufactured by Sheridan Gymnasium Equipment, Ltd.; Bleacher Bank A: Length: 75' – 0" Rows: (7) Bleacher Bank B: Length: 75' – 0" Rows: (7) Gross Seating: 700. Row spacing: 24". Row Rise: 10". Operation: Manual. Seats: Molded Contoured Plastic Modules (from Standard Color Selection). ADA: As required by governing codes. Recoverable Wheelchair Cutouts. Foot Level Aisles as required by governing codes. Self storing Safety End Rails (as required). Maintenance Free Aisle Rails. NOTE: Price does not include demolition and removal of existing bleachers. Sheridan also provides a TWENTY year limited warranty on the understructure as opposed to the industry standard five year warranty.	\$66,812.00
<u>LK3078B</u>	<u>Demolition and Removal of the Existing Bleachers:</u> Scope of Work: Furnish all labor, materials, equipment and waste receptacles to dismantle bleachers and remove all materials and debris from the premises.	\$8,892.00

Initials: _____



MasterCraft

Continued

	1. All work to be completed in a workmanship like manner in accordance with all local, state and federal regulations. Work is also to be completed in accordance with standard practices. 2. Where required, necessary precautions are to be taken to protect the gym flooring. 3. Upon completion the gym is to be left broom clean. 4. Work does not include nor is it limited to the following: patching of any kind, preparation of areas for new surfaces/finishes, cutting/capping/re-routing of utilities, temporary barricades, asbestos survey, removal of asbestos containing materials, or air monitoring.	
<u>LK3078C</u>	<u>ADD 208v three phase Electric Friction Drive System.</u> NOTE: Price does not include electrical rough-in. This is to be done by the owner prior to our arrival.	\$3,557.00

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	<u>Accepted</u>	<u>Declined</u>	
<u>LK3078A</u>	☐	☐	\$66,812.00
<u>LK3078B</u>	☐	☐	\$8,892.00
<u>LK3078C</u>			\$3,557.00

NOTE:

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Accepted By: _____ **Date:** _____

Purchase Order #: _____

(Initial and return all pages via mail to address above or fax to 803-749-9489)

Billing Address (if different than above):

Attn: _____

Address: _____

City: _____ **State:** _____ **Zip:** _____

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Washington County Schools requires that a written purchase order be issued to execute this proposal.

Initials: _____



MasterCraft

Continued

Yes: _____ No: _____

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Initials: _____



Southern Facility Sales & Service LLC
976 Hartford Turnpike
Waterford, CT 06385
(770) 485-8792 fax (770) 485-8932

DATE : 1/04/21

QUOTE TO: Phillip Patrick – Washington Co Schools

Project: Gray Elementary School
755 Gray Station Road
Gray, TN 37615

QUOTE ON : Gymnasium Bleachers (2 Banks)

Manufacturer Quoted: HUSSEY SEATING CO – MAXAM BLEACHERS

Two banks(2), bank A length is 78'-5' feet and bank B is 78'-5' feet. Both banks include self storing end rails and self storing aisle rails. Bank A has 8 tiers and bank B has 8 tiers. Both banks have 22" row spacing and 9 5/8" rise. Floor attached . Seat color choice from manufactures standard colors. This quote includes no column cutouts per each bank. Recoverable ADA as per codes . Both banks located on the main floor. Deck clear finish. Self storing automatic aisle rails and also a self storing end rails. Three phase power with pendant switch operation. Intermediate aisle step with foot level aisles . PLEASE NOTE: Five (5) year manufacture warranty, ten (10) year structural components of the understructure. Copy of warranty included.

BLEACHERS DELIVERED AND INSTALLED \$ 70,978.00
(NJPA/SOURCEWELL PRICING)

**ADD for removal of existing \$ 6,630.00

Thank you for allowing me to offer this quotation. Please contact me at your convenience if there are any questions.

Thank you,

Rick Turner

Southern Facility Sales & Service

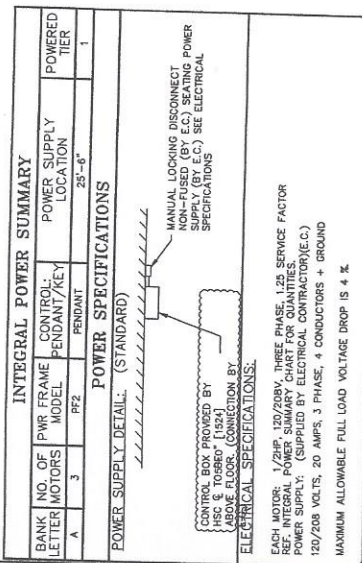
505 Freda Villa

Madison, TN 37115

615-406-8076 ph

615-865-1755 fax

rickt@southernfss.com



FLEX ROW SCHEDULE
4, 4,
GROSS SEATS = 408
Net Seats = 345

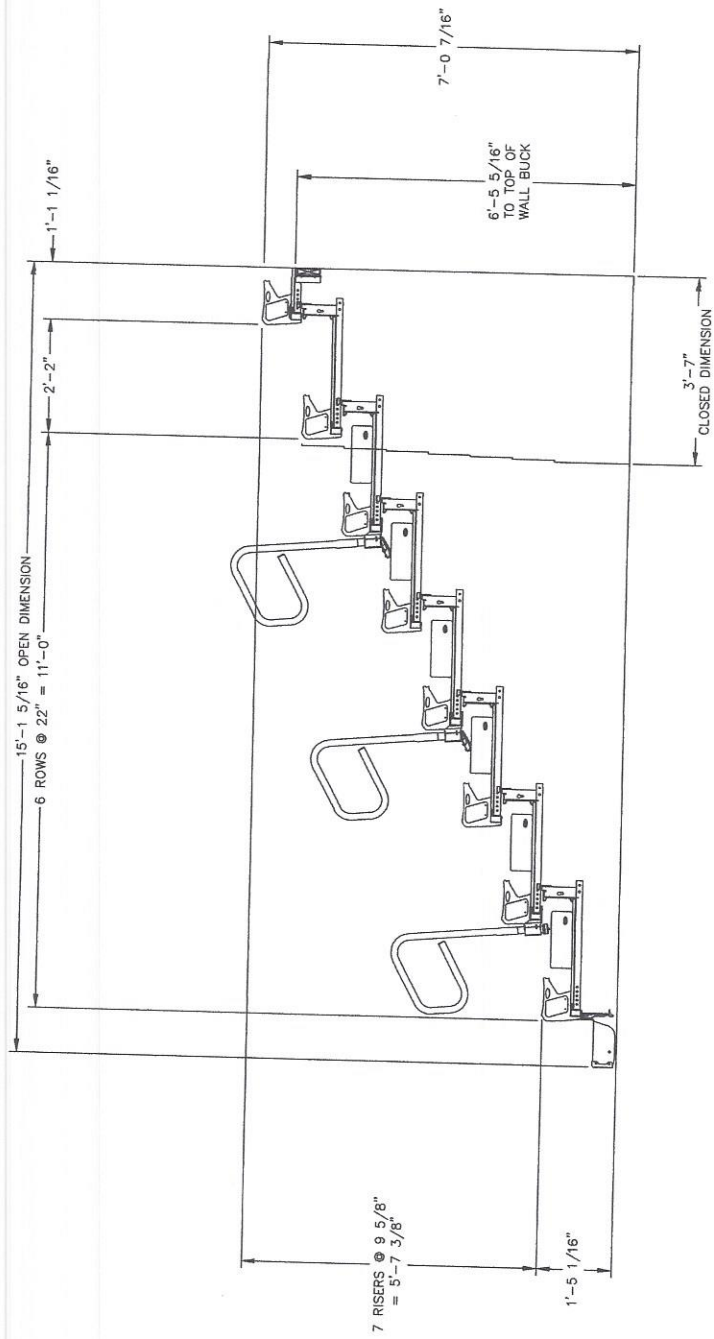
POWER SUPPLY DETAIL: (STANDARD)

(STANDARD)

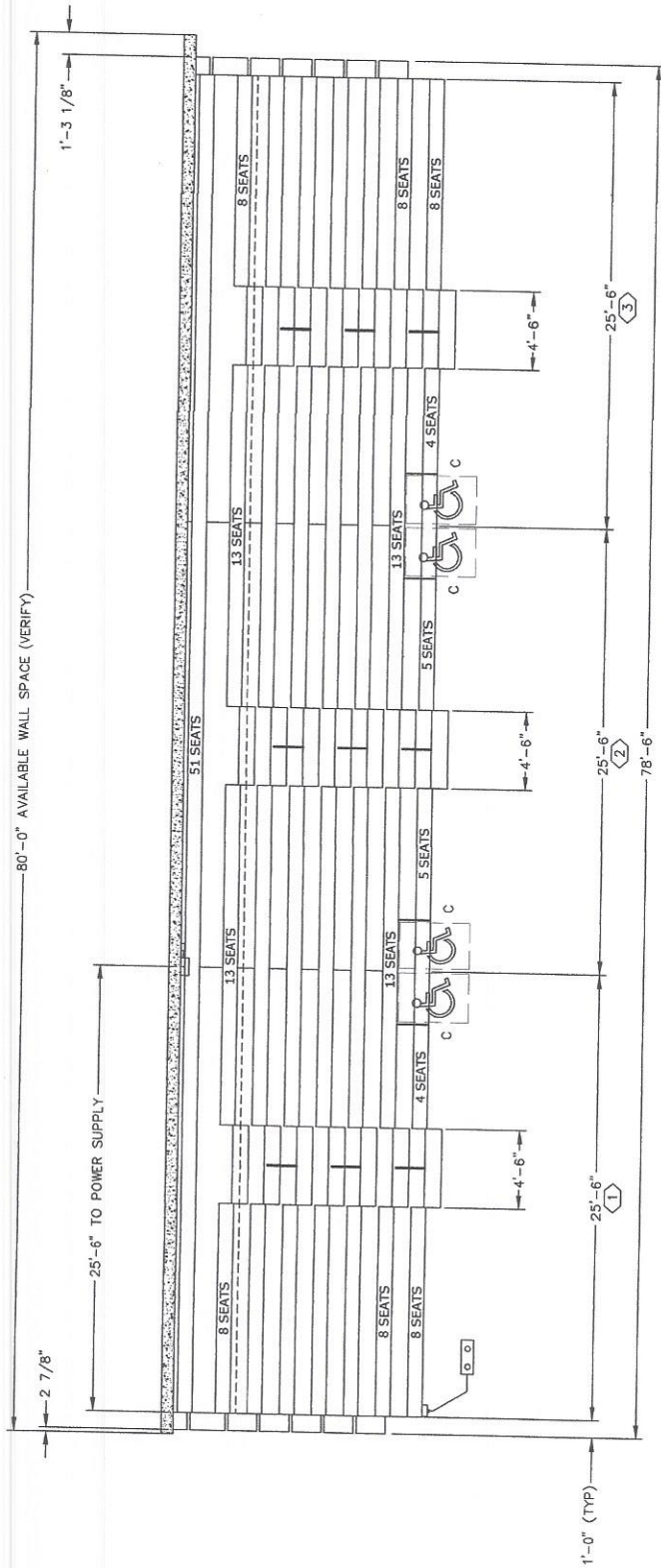
ELECTRICAL SPECIFICATIONS:

EACH MOTOR: 1/2HP, 120/208V, THREE PHASE, 1.25 SERVICE FACTOR
REF. INTERNAL POWER SUMMARY CHART FOR QUANTITIES.
POWER SUPPLY: (SUPPLIED BY ELECTRICAL CONTRACTOR)(E.C.)
120/208 VOLTS, 20 AMPS, 3 PHASE, 4 CONDUCTORS + GROUND
MAXIMUM ALLOWABLE FULL LOAD VOLTAGE DROP IS 4 %

POWER SUPPLY (FLOOR MOUNTED)	[] = VALUE IN MILLIMETERS	NON-USABLE
INDICATES OUT MODULE		WOOD BACKSET
KEY SWITCH CONTROL (SEE DETAIL)		HATCHWAY
		CONTOUR PLASTIC BACKSET
		TELESCOPIC SEAT IN CLOSED POSITION
		WHEELCHAIR ACCESS SPACE (15" X 6" X 6")
		COMPARISON SEAT (16" W)
		POWER SUPPLY (WALL MOUNTED)
		END PANEL
		TELESCOPIC SEAT IN OPEN POSITION
		COMPARISON SEAT (24" W)
		END PANEL
		TELESCOPIC SEAT IN OPEN POSITION
		COMPARISON SEAT (24" W)
		END PANEL



A
SECTION
3/8" = 1'
1
SC01



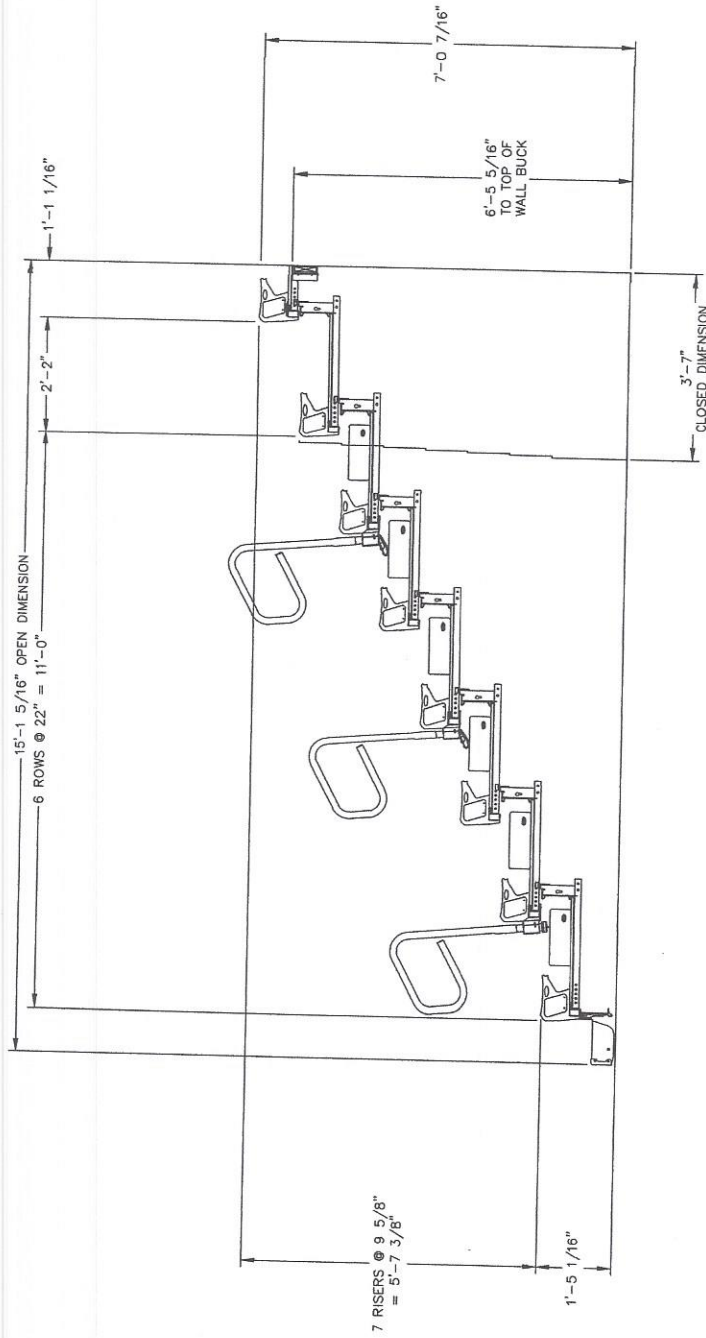
INTEGRAL POWER SUMMARY				
BANK LETTER	NO. OF MOTORS	PWR FRAME MODEL	CONTROL: PENDANT/KEY	POWER SUPPLY LOCATION
B	3	PF2	PENDANT	25'-6"
				POWERED TIER 1
POWER SPECIFICATIONS				
POWER SUPPLY DETAIL: (STANDARD)				
CONTROL BOX PROVIDED BY HSO & TOUGHEE (1924) (SEE FLOOR CONNECTION BY)				
MANUAL LOCKING DISCONNECT SUPPLY-FUSED (BY E.C.) SEATING POWER SPECIFICATIONS				
EACH MOTOR: 1/2HP, 120/208V, THREE PHASE, 1.75 SERVICE FACTOR REF. INTEGRAL POWER SUMMARY CHART FOR QUANTITIES (E.C.) POWER SUPPLY: (SUPPLIED BY ELECTRICAL CONTRACTOR)(E.C.) 120/208 VOLTS, 20 AMPS, 3 PHASE, 4 CONDUCTORS + GROUND MAXIMUM ALLOWABLE FULL LOAD VOLTAGE DROP IS 4 %				

B
 PLAN OF SEATING
 1/8" = 1'
 ELEX ROW SCHEDULE
 4, 4,
 GROSS SEATS = 408
 Net Seats = 345

POWER SUPPLY (FLOOR MOUNTED) [] = VALUE IN MILLIMETERS [X] NON-USABLE
 INDICATES OUT MODULE [X] CONTOUR PLASTIC BACKREST [X] WOOD BACKREST
 KEY SWITCH CONTROL [X] HATCHWAY [X] PENDANT CONTR
 TELESCOPIC SEATING IN CLOSED POSITION
 WHEELCHAIR ACCESS SPACE (36" W x 48" D)
 POWER SUPPLY (WALL MOUNTED)
 COMPANION SEAT (18" W)
 PENDANT CONTROL
 COMPANION SPACE (24" W)
 END PANEL

SELF STORING (SEE DETAIL)
 RAILED END (SEE DETAIL)
 INDICATES SECTION NUMBER FOR BANK
 FOOT LEVEL
 AISLE
 AISLE HAND RAIL
 TELESCOPIC SEATING IN CLOSED POSITION
 WHEELCHAIR ACCESS SPACE (36" W x 48" D)
 POWER SUPPLY (WALL MOUNTED)
 COMPANION SEAT (18" W)
 PENDANT CONTROL
 COMPANION SPACE (24" W)
 END PANEL

LEGEND



B
SECTION
3/8" = 1"
1
SC01

Limited Product Warranty



Telescopic Equipment

Hussey Seating Company provides the following warranty to the owner and operator of the facility in which Hussey Seating Products were purchased and installed in North America. The warranty period begins on the date of installation completion, continues for the applicable time period set forth below, and is strictly governed by and subject to the terms and conditions set forth below.

LIMITED WARRANTY:

In the event there is a defect in the material, in the installation (in the event installation is contracted through Hussey Seating), and/or in the workmanship of the Hussey Seating Product (or component thereof) which causes failure of the product within the applicable time period and provided notification of this defect is given to Hussey Seating in writing at the address set forth below prior to the expiration of the applicable time period; Hussey Seating, in its sole discretion, will either repair or replace the defective product (or defective component thereof) with a comparable product (or component thereof), or will provide a refund of the purchase price of the defective product (or defective component thereof) prorated over the warranty period. In the event of repair or replacement, the warranty includes labor, materials, and freight for five years and material thereafter. All other costs are excluded. The fulfillment of the warranty (including investigation, timing of response, labor, and manner of shipment) is under the exclusive and unfettered control of Hussey Seating.

TIME PERIOD:

10 Years	5 Years
Structural Component parts of Understructure	Decking Systems including aisle steps and rails CourtSide & Classic Wood Seating Collections Electrical: Aisle Lights & Power Systems Portable & Integral Dolly Systems End Closure Curtains Surface Material Finishes: Polymer & Powder Coat (Note conditions as to color, grain and texture listed below.) Surface Material Finishes: Wood Veneer (Note conditions as to color, grain and texture listed below.)

EXCLUSIONS AND CONDITIONS: This warranty excludes and does not apply to:

- Normal wear and tear, abuse, neglect, vandalism, alteration, or misuse — all determined by Hussey Seating in its sole discretion.
- Acts of God.
- Product altered or modified by the user.
- User attached accessories.
- Consumable Products; light bulbs, lamps, ballasts.
- Products not installed by Hussey Seating Approved Installers.
- Applied Graphic Solutions.
- Products not properly maintained in accordance with Hussey Seating Operating & Maintenance Procedures & Inspection requirements.
- Natural variations occurring in wood and/or color fastness and/or variations in matching of colors, grains or textures of materials shall not be considered defects.
- Polymer Colors will not fade greater than 5 Delta-E units measured within CIE L*a*b color space.
- Powder Coat finish will not fade greater than 5 Delta-E units measured by Hunter L*a*b Color difference per ASTM D2244.
- Powder Coat finish will not fade greater than 5 Delta-E units measured by Hunter L*a*b Color difference per ASTM D2244.

In the event of repair or replacement of the defective product (or defective component thereof) there is no responsibility for the matching of color, grain, fabric, or texture except to within commercially acceptable standards, as determined by Hussey Seating in its sole discretion. THERE ARE NO OTHER WARRANTIES OTHER THAN THOSE EXPRESSLY STATED ABOVE, WHETHER EXPRESSED OR IMPLIED (INCLUDING, BUT NOT LIMITED TO, ANY WARRANTY OR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE) UNLESS SPECIFICALLY AGREED TO IN WRITING BY AN OFFICER OF HUSSEY SEATING IN THE SPECIFIC CIRCUMSTANCE. Hussey Seating is not liable (in contract, tort, or otherwise) for any consequential, special, direct, punitive, or incidental damage.

WARRANTY NOTICE ADDRESS: Hussey Seating Company
Attn: Product Warranty
38 Dyer Street Ext.
North Berwick, Maine 03906 USA

Product Line Warranty: MAXAM, MAXAM+, CourtSide & Classic Wood Seating Collections

www.husseyseating.com | HSC Standard Product Warranty | Telescopic Equipment | MAR 2018



Limited Commercial Product Warranty

Telescopic Equipment

Hussey Seating Company provides the following limited warranty to the owner of the facility in which Hussey Seating Products were purchased and installed. The warranty period begins on the date of installation completion, continues for the applicable time period set forth below, and is strictly governed by and subject to the terms and conditions set forth below.

WARRANTY:

In the event there is a defect in the material, in the installation (in the event installation is completed by Hussey Seating), and/or in the workmanship of the Hussey Seating Product (or component part thereof) which causes failure of the product within the applicable time period and provided notification of this defect is given to Hussey Seating in writing at the address set forth below prior to the expiration of the applicable time period; Hussey Seating, in its sole discretion, will either repair or replace the defective product (or defective component part thereof) with a comparable product (or component part thereof), or will provide a refund of the purchase price of the defective product (or defective component part thereof) prorated over the warranty period. In the event of repair or replacement, the warranty includes labor, materials, and freight for the first five years of the warranty and materials and freight only thereafter. All other costs are excluded. The fulfillment of the warranty (including investigation, timing of response, labor, and manner of shipment) is under the exclusive and unfettered control and discretion of Hussey Seating.

TIME PERIODS:

10 Years	5 Years
Structural Component parts of Understructure	Decking Systems including aisle steps and rails CourtSide & Classic Wood Seating Collections Electrical: Aisle Lights & Power Systems Portable & Integral Dolly Systems End Closure Curtains Surface Material Finishes: Polymer & Powder Coat (Note conditions as to color, grain and texture listed below.) Surface Material Finishes: Wood Veneer (Note conditions as to color, grain and texture listed below.)

EXCLUSIONS AND CONDITIONS: This warranty excludes and does not apply to:

- Normal wear and tear, abuse, neglect, vandalism, or misuse of Product – all as determined by Hussey Seating in its sole discretion.
- Casualty loss or other Acts of God.
- Product altered or modified by the user.
- User attached accessories.
- Consumable Products; light bulbs, lamps, ballasts, etc..
- Products not installed by Hussey Seating Approved Installers.
- Applied Graphic Solutions.
- Products not properly maintained in accordance with Hussey Seating Operating & Maintenance Procedures & Inspections.
- Non standard material and color finishes whether purchased by the customer or Hussey Seating Company.
- Natural variations occurring in wood and / or color fastness and / or variations in matching of colors, grains or textures of materials shall not be considered defects.
- Polymer Colors will not fade greater than 5 Delta-E units measured within CIE L*a*b color space.
- Powder Coat finish will not fade greater than 5 Delta-E units measured by Hunter L*a*b Color difference per ASTM D2244.

Hussey Seating Company reserves the right to discontinue, modify or make changes in its products. If products covered by this warranty are no longer available, Hussey Seating Company has the right to substitute products of equal quality and value. In the event of repair or replacement of the defective product (or defective component part thereof) there is no responsibility for the matching of color, grain, fabric, or texture except to within commercially acceptable standards, as determined by Hussey Seating in its sole discretion. **THE REMEDIES PROVIDED HEREIN ARE EXCLUSIVE TO THE EXTENT ALLOWED BY LAW AND ARE IN LIEU OF ALL OTHER REMEDIES, WARRANTIES, OR REPRESENTATIONS OTHER THAN THOSE EXPRESSLY STATED HEREIN, WHETHER EXPRESSED OR IMPLIED (INCLUDING, BUT NOT LIMITED TO, ANY WARRANTY OR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE) UNLESS SPECIFICALLY AGREED TO IN WRITING BY AN OFFICER OF HUSSEY SEATING IN THE SPECIFIC CIRCUMSTANCE.** In any event, Hussey Seating is not liable (in contract, tort, or otherwise) for consequential, special, indirect, punitive, or incidental damages arising from any product defect or otherwise and in no event shall Hussey Seating Company's responsibility under this warranty exceed the amount of the product's original purchase price. This limited product warranty gives you specific legal rights and you may also have other rights which vary from jurisdiction to jurisdiction. Some jurisdictions do not allow certain exclusions and limitations of incidental or consequential damages or limitations on implied warranties, so the described limitations may not apply to you. This limited warranty shall be governed by, construed, and enforced in accordance with the laws of the State of Maine, without reference to conflict of law principles. The United Nations Convention on Contracts for the International Sale of Goods shall not apply to this limited warranty.

WARRANTY NOTICE ADDRESS:

Hussey Seating Company
Attn: Customer Services & Product Warranty Team
38 Dyer Street Ext.
North Berwick, Maine 03906 USA

SECTION 126613 – TELESCOPIC SEATING

PART 1 GENERAL

1.1 SUMMARY

- A. Section Includes: Telescopic Gym Seating includes [**manually operated**][**electrically operated**] multiple-tiered seating rows comprising of seat, deck components, understructure that permits closing without requiring dismantling, into a nested configuration for storing or for moving purposes.

Retain sections below which are applicable.

1. [Wall-attached telescoping stands]
2. [Recessed telescoping stands]
3. [Floor-attached, freestanding telescoping stands]
4. [Portable, freestanding telescoping stands]
5. [Floor-attached, reverse-fold, freestanding telescoping stands]
6. [Traveling Telescopic Seating Unit]

B. Related Sections:

1. Retain those sections below which cross reference information related to this section in project manual.
2. Section 012100 "Allowances" for allowances in the contract for telescoping stands.
3. Section 012300 "Alternates" for alternate products.
4. Section <Insert Number> "<Insert Section Title>" for floor finishes adjacent to telescoping stands.
5. Section <Insert Number> "<Insert Section Title>" for wall finishes adjacent to telescoping stands.
6. Division 26 Electrical sections for electrical wiring and connections for electrically operated telescoping stands.

1.2 REFERENCES

A. Aluminum Association (AA):

1. ADM 1- Aluminum Design Manual

B. American Institute of Steel Construction (AISC):

1. AISC 360- Steel Construction Manual.

C. American Iron & Steel Institute (AISI):

1. AISI S100 – Design of Cold Formed Steel Structural Members.

D. American Society for Testing Materials (ASTM):

1. ASTM - Standard Specifications for Properties of Materials.

E. American Wood Council (AWC):

1. ANSI/AWC NDS (National Design Specification for Wood Construction).

F. American Welding Society (AWS):

1. AWS D1.1 Structural Welding Code – Steel
2. AWS D1.3 Structural Welding Code - Sheet Steel

G. Canadian Welding Bureau: CWB Division 3 W47.1

- H. U.S. Architectural & Transportation Barriers Compliance Board's ADA-ABA Accessibility Guidelines.
- I. Forest Stewardship Council:
 - 1. Chain of Custody Certification (FSC-STD-40-004)
- J. International Building Code (IBC): **<Insert Year>**
- K. International Code Council (ICC): **<Insert Year>**
 - 1. ICC 300: Standard for Bleachers, Folding and Telescopic Seating and Grandstands.
- L. National Fire Protection Association (NFPA):
 - 1. NFPA 101 **<Insert Year>**:
 - 2. NFPA 5000 **<Insert Year>**: Building Construction and Safety Code
 - 3. NFPA 70: National Electrical Code.
- M. National Institute of Standards and Technology (NIST)
 - 1. PS 1: Structural Plywood.
- N. Southern Pine Inspection Bureau (SPIB):
 - 1. SPIB: Standard Grading Rules for Southern Pine.

1.3 **PERFORMANCE REQUIREMENTS**

- A. Structural Performance: Engineer, fabricate and install telescopic gym seating systems to the following structural loads without exceeding allowable design working stresses of materials involved, including anchors and connections. Apply each load to produce maximum stress in each respective component of each telescoping stand unit according to ICC 300 **<Insert year>**.
- B. Manufacturer's System Design Criteria:
 - 1. Gymnasium seat assembly; Design to support and resist, in addition to its own weight, the following forces:
 - a.) Live load of 120 lbs. per linear foot (1.75 kN/m) on seats and decking
 - b.) Uniformly distributed live load of not less than 100 psf (4.79 kN/m²) of gross horizontal projection.
 - c.) Parallel sway load of 24 lbs. per linear foot (0.35 kN/m) of row combined with (b.) above
 - d.) Perpendicular sway load of 10 lbs. per linear foot (0.15 kN/m) of row combined with uniformly distributed live load above.
 - e.) Parallel and Perpendicular sway loads are not applied concurrently.
 - 2. Hand Railings, Posts and Supports: Engineered to withstand the following forces applied separately:
 - a.) Concentrated load of 200 lbs. (0.89 kN) applied at any point and in any direction.
 - b.) Uniform load of 50 lbs. per foot (0.73 kN/m) applied in any direction.
 - 3. Guard Railings, Post and Supports: Engineered to withstand the following forces applied separately:
 - a.) Concentrated load of 200 lbs. (0.89 kN) applied at any point and in any direction along top rail.
 - b.) Uniform load of 50 lbs. per foot (0.73 kN/m) applied in any direction at top rail
 - c.) Uniform load of 50 lbs. (0.22 kN) applied on an area equal to 1 ft² (0.09 m²) applied on all guardrail infill panels.

1.4 ACTION SUBMITTALS

- A. Product Data: For each type of product indicated.
- B. Environmental Data Package: Provide project specific environmental data work sheet with project header and LEED calculations completed based on actual project weight and project price. Environmental Data Package required to be submitted with formal submittal package prior to project award.
 - 1. Regional Manufacturing:
 - a.) Provide manufacturing location and distance to project site by product material type as required. Use straight-line travel as defined by USGBC.
 - 2. Recycled Content:
 - a.) Provide Packaging Material Listing & Recycled Content by Material Type; total percentage of recycled content, total percentage of pre consumer and post consumer materials.
 - b.) Provide Product Material Listing & Recycled Content by Material Type; total percentage of recycled content, total percentage of pre consumer and post consumer materials.
 - 3. Indoor Environmental Quality:
 - a.) Provide documentation that the specified product passes ANSI/BIFMA X7.1-2007 Standard for Formaldehyde and TVOC Emissions of Low-emitting Office Furniture Systems and Seating
 - b.) Provide documentation that the specified product solid core ply-form or engineered fiber panels are manufactured with resins that are free of added urea-formaldehyde.
 - 4. Product Life Cycle Deconstruction & Reclaiming Opportunity:
 - a.) Provide listing of product materials that can be recycled at the end of the product life cycle and re-enter the recycled or reuse material stream.
- C. Shop Drawings: For telescoping stands in both stacked and extended positions. Show seat heights, row spacing and rise, aisle widths and locations, assembly dimensions, anchorage to supporting structure, material types and finishes.

Retain subparagraphs below specific to project

- 1. Electrical: Indicate power supply requirements.
- 2. Graphics Layout Drawings: Indicate pattern of contrasting or matching seat colors.

- D. Samples: For units with factory-applied finishes.

1.5 INFORMATIONAL SUBMITTALS

- A. Qualification Data: For qualified manufacturer and installer.
- B. Welding certificates.
- C. Product Test Reports: Load test to all loads, observed by a qualified independent testing laboratory, and certified by a registered professional structural engineer verifying the integrity of the manufacturer's design.
- D. Warranty: Manufacturers standard warranty documents.

1.6 CLOSEOUT SUBMITTALS

- A. Operation and Maintenance Data: For telescopic bleacher to include video operations manual.

1.7 QUALITY ASSURANCE

- A. Manufacturer's Qualifications: A minimum of 40 years of experience manufacturing telescoping stands and can demonstrate continual design enhancement and 25-year minimum product life-cycle support of telescopic seating.

- B. Installer Qualifications: Factory certification by the manufacturer.
 - 1. Project list: Ten projects of similar size, complexity and in service for at least five years.
- C. Welding Qualifications: Qualify procedures and personnel according to AWS D1.3, "Structural Welding Code - Sheet Steel."
- D. Electrical Components, Devices, and Accessories: Listed and labeled as defined in NFPA 70, by a qualified testing agency, and marked for intended location and application.
- E. Seating Layout: Provide telescoping stands to comply with ICC 300 <Insert year> Standard for Bleachers, Folding and Telescopic Seating, and Grandstands, except where additional requirements are indicated or imposed by authorities having jurisdiction.

1.8 DELIVERY, STORAGE AND HANDLING

- A. Deliver telescoping stands in manufacturers packaging clearly labeled with manufacturer name and content.
- B. Handle bleacher equipment in a manner to prevent damage.
- C. Deliver the telescoping stands at a scheduled time for installation that will not interfere with other trades operating in the building when at all possible.

1.9 PROJECT CONDITIONS

- A. Field Measurements: Coordinate actual dimensions of construction affecting telescoping stands installation by accurate field measurements before fabrication. Show recorded measurements on final shop drawings. Coordinate field measurements and fabrication schedule with construction progress to avoid delay of Work.

1.10 WARRANTY

Information below includes a **summary** of manufacturer's warranty. Complete manufacturer warranty with further details is available through your Hussey Seating representative.

- A. Manufacturer's Warranty: Includes the repair or replacement of the defective product; or defective component thereof, with a comparable product; or component thereof, or a refund of the purchase price prorated over the warranty period.
 - 1. Includes: Labor, materials, and freight for replacement or repairs.
 - 2. Structural Component parts of Understructure Warranty Period: [**10 years**] from Date of Acceptance
 - 3. Decking systems, seating collections, electrical, portable and integral dolly systems, end closure curtains, surface material finishes Warranty Period [**5 years**] from Date of Acceptance.

PART 2 PRODUCTS

- A. Wood:
 - 1. Lumber: NIST PS 20, southern pine complying with SPIB's "Standard Grading Rules for Southern Pine Lumber" for B&B Finish (B and better) grade-of-finish requirements.
 - 2. Plywood: NIST PS 1, APA-grade trademarked, A-C grade.
- B. Steel:
 - 1. Structural-Steel Shapes, Plates, and Bars: ASTM A36.
 - 2. Galvanized-Steel Sheet: ASTM A653, coating designation G60.
 - 3. Uncoated Steel Strip; Non-Structural Components: ASTM A1011, Commercial Quality, Type B, Hot-Rolled Strip.

4. Uncoated Steel Strip; Structural Components: ASTM A1011 Grade 33 (228 MPa), Grade 36 (249 MPa), Grade 40 (276 MPa), Grade 45 (311 MPa), or Grade 50 (345 MPa), Structural Quality, Hot-Rolled.
 5. Galvanized Steel Strip: ASTM A653 Grade 40 (276 MPa), structural quality, coating designation G60.
 6. Tubing: ASTM A500, cold formed; Grade B.
- C. Polyethylene Plastic: High-density polyethylene; injection molded, color-pigmented, textured, impact-resistant, and dimensionally stable.

2.2 MANUFACTURERS

- A. Manufacturer: Hussey Seating Company, U.S.A.
1. Address: North Berwick, Maine, 03906.
 2. Telephone: (207) 676-2271; Fax: (207) 676-9690.
 3. Product: MAXAM Telescopic Gym Seat System.
- B. Substitutions: **[Permitted][Not permitted]**.

2.3 TELESCOPING STANDS

- A. **[Wall-Attached Telescoping Stands]**: Forward-folding system with the rear of the understructure permanently attached to the floor and to the rear wall. Rear wall provides structural support and must support loads imposed by the bleacher.
- B. **[Recessed Telescoping Stands]**: Forward-folding system with the rear of the understructure permanently attached to the building so that closed stands are recessed into a pocketed opening. Attachment to building provides structural support and must support loads imposed by the bleacher.
- C. **[Floor-Attached, Freestanding Telescoping Stands]**: Forward-folding system with the rear of the understructure permanently attached to the floor only.
- D. **[Portable, Freestanding Units Telescoping Stands]**: Forward-folding system with a portable transport system for relocation to alternate set-up locations or storage areas.
- E. **[Floor-Attached Reverse-Fold, Freestanding Telescoping Stands]**: Reverse-opening system, in which the front of the understructure, rather than the rear, is permanently attached to the floor. The bleacher is driven closed or open by power located under the top tier as opposed to the first (or second) tier as with forward-folding systems.
- F. **[Traveling Telescopic Seating Unit]**: Forward-folding system that uses integral power to reposition the entire system, as one seating bank, to an alternate location. Bleacher travel is in a straight line to and from a stored location and does not include steering the bleacher to a different orientation within the building.

2.4 DIMENSIONAL AND OPERATIONAL CRITERIA

- A. Dimensions:
1. Bank Length: **<Insert dimension>**.

Retain paragraph below if an aisle is included in the stand assembly.

2. Aisle Width: **<Insert dimension>**.
3. Number of Tiers: **<Insert number>**.

Select dimensions required for row spacing in paragraph below.

4. Row Spacing: [22 inches (559 mm)][24 inches (610 mm)][26 inches (660 mm)].

Select dimensions required for row rise in paragraph below.

5. Row Rise: [9-5/8 inches (244 mm)][11-5/8 inches (295 mm)][16 inches (406 mm)].
6. Open Dimension: <Insert dimension>.
7. Closed Dimension: <Insert dimension>.
8. Overall Unit Height: <Insert dimension>.

Net capacity is based on per seat 18 inches (457 mm)

9. Net Capacity: <Insert capacity>.
10. Maximum Net Capacity; with Flex Row Fully Recovered: <Insert capacity>.

B. Operation: **[Integral Power]** **[Powered Assist]** **[Manual]**

All integral powered options operate the entire bank.

1. Integral Power: **[Pendant control unit]****[Wireless control unit]****[Keyed wall switch]**.
 - a.) Limit Switches: Automatically stop integral power system when telescoping stands reach fully opened or closed positions.
 - b.) Motion Monitor: Flashing light with self-contained warning horn, rated at 85 dB, activates when stands are in motion.
2. Portable power-assist: User operates system by opening/closing each section using a portable power-assist tractor: 115 volt, 20amps.
3. Manual: User operates system by manually pulling/pushing each section with operating handles

2.5 SEATING

A. Classic Wood Benches: Seats and front risers.

1. Material: Lumber with clear finish.
2. Bench Depth: **[10 inches (254 mm)] [12 inches (305 mm)]**.
3. Top Seat Flush Filler: Flush filler board mounted between top seat and rear wall.
4. Classic Wood Folding Backrests: **[1 inch (25 mm)]** by **[5 inch (127 mm)]** clear urethane, high gloss finish wood backrests mounted on folding steel supports. Backrests manual fold on to foot-well for storage.
5. CourtSide CB Contoured Back Rest: **[18 inch (457 mm)]** compound contoured polymer backrests mounted on folding steel supports. Backrests manual fold into footwell for storage.XC10 refers to 10 inch seat dimension, XC12 refers to 12 inch seat dimension listed below.

B. Polymer Seat System: Courtside Collection **[XC10]****[XC12]**.

1. Material: Gas assist injection-molded, 100 percent recyclable HDPE, high density polyethylene.
2. Module Size: **[18 inches (457 mm)] long by [10 inches (254 mm)][12 inches (305 mm)]** deep.
3. Module Load: Tested to 600 lbs. (2.67 kN).

Seat height of **[16 1/8 inches (410mm) for 9 5/8 inch (244mm)] [18 1/8 inches (460mm) for 11 5/8 inch (295mm)] [18 1/4 inches (464mm) for 16 inch (406mm)]** rise bleachers.

4. Seat height range from deck to top of seat: **[16-1/8 inches (410 mm)] to [18-1/4 inches (464 mm)]**.
5. Integrally molded end caps at aisle end locations.
6. Integrally molded recess pockets to accept seat number and row letters.
7. Integrally molded rear closure panel at back of seat to allow for "continuous clean sweep" of debris at deck level and minimized visibility of structural ribbing.
8. Color: **[As selected by Architect from manufacturers 15 standard colors]****[Custom color as selected by Architect]**.

9. Courtside XT Seat Spacer **[with cup holder]**:
 - a.) Spacer size: **[4.5 inches (114mm)]**
 - b.) Material: Gas assist injection-molded, 100 percent recyclable HDPE, high density polyethylene.
 - c.) Color: **[Black]**.

If a Courtside XT Spacer is selected, and a backrest is desired, the Courtside XT Backs are the correct spacing fit and must be chosen. The Courtside CB Contoured Back Rest is required for seating that does not have a spacer when a backrest is desired.

10. Courtside XT Backs: **[18 inch (457 mm)]** Compound contoured polymer backrests, with **[4.5 inches (114mm)]** spacers, mounted on folding steel supports. Backrests manual fold into footwell for storage.
 - a.) Material: Gas assist injection-molded, 100 percent recyclable HDPE, high density polyethylene.

The spacers in the Courtside XT Backs are black.

- b.) Color: **[As selected by Architect from manufacturers 15 standard colors][Custom color as selected by Architect]**.
11. CourtSide CB Contoured Back Rest: **[18 inch (457 mm)]** Compound contoured polymer backrests mounted on folding steel supports. Backrests manual fold into footwell for storage.
 - a.) Material: Gas assist injection-molded, 100 percent recyclable HDPE, high density polyethylene.
 - b.) Color: **[As selected by Architect from manufacturers 15 standard colors][Custom color as selected by Architect]**.
12. Seat Numbers: **[1-3/4 inch (45 mm)]** by **[1-1/4 inch (32 mm)]** oval Lexan plate.
 - a.) Color: Black number over grey background.
13. Row Identification: **[1-3/4 inch (45 mm)]** by **[1-1/4 inch (32 mm)]** oval Lexan plate.
 - a.) Color: Black letter over gray background.

Metro Fold-Down Chairs can be used when integrating partial MAXAM+ row spacing within a MAXAM configuration.

- C. Metro Fold-Down Chairs: Rotating from upright, locked position to folded-down position that allows supporting platform to telescope for storage. With chairs in the upright position, seat bottoms are self-returning to allow passage of persons within row.

Choose an operation below by removing the remaining line items.

Manual Operation: Chairs shall be ganged in group(s) of one to four, manually raised and lowered with foot-assist. Armrests shall be manually flipped-down during raising of chairs

Lift-Assist: Chairs shall be ganged in group(s) of one to fourteen, manually raised and lowered as one unit with gas strut assist to offset weight. Lift-Assist operation will require unlocking of chair gangs with ergonomic t-handle tool at aisle location.

Auto-Fold: Chairs shall be ganged in group(s) of one to fourteen, manually raised as one unit with gas strut assist to offset weight. Auto-Fold operation will allow seating rows 2 and above to be unlocked and lowered via mechanism below the deck surface. This mechanism is activated during the closure of the bleacher. Row 1 will have Lift-Assist operation requiring the unlocking of chair gangs with the ergonomic t-handle tool at aisle location.

1. Operation:
 - a.) **[Manual] [Lift-assist] [Auto-fold]**
2. Chair width with armrests: **[19 inches (483mm)][20 inches (508 mm)][21 inches (533 mm)][22 inches (558mm)]** <Insert size inches> <Insert size mm>
3. Armrest height: **[25 ¼ inches (806mm)]**

Minimum dimension is **[18 inches (457mm)]** no maximum dimension.

4. Chair width without armrests **<Insert size>**
5. Seats: [Polyethylene plastic] [Polyethylene plastic with padded upholstery insert] [Fully upholstered].
 - a.) Color: **[As selected by Architect from manufacturers 19 standard colors][Custom color as selected by Architect]**
 - b.) Seat up envelope: **[12 ½ inches (318mm)] [14 13/16 inches (376mm) with arm rest] [18 9/16 inches (471mm) with cupholder]**
 - c.) Seat down envelope: **[22 1/16 inches (561mm) Polymer] [22 11/16 (576mm) Upholstered]**
 - d.) Seat height: **[16 ¾ inches (424mm) Polymer] [18 inches (456mm) Upholstered]**
 - e.) Seat foam cushion thickness: **[1 ½ inches (38.1mm)]**
6. Backs: [Polyethylene plastic] [Polyethylene plastic with padded upholstery insert] [Fully upholstered].
 - a.) Color: **[As selected by Architect from manufacturers 19 standard colors][Custom color as selected by Architect]**.
 - b.) Back height: **[31 ¾ inches (806mm)]**
 - c.) Upholstered back foam cushion thickness: **[1 inch (25mm)]**
7. Armrests: [Polyethylene plastic] [Wood].
 - a.) Color: **[As selected by Architect from manufacturers 19 standard colors][Custom color as selected by Architect]**

D. ADA Accessible Seating:

1. Locate **[first tier modular units]** to provide wheelchair-accessible seating at locations indicated on Drawings.
 - a.) Flex-Row™: Provide first row modular recoverable seating units that can be closed to accommodate persons requiring ADA spaces (or any other temporary space needs) or opened for standard usage. Each Flex-Row unit shall have a handle for easy operation.
 - 1.) Provide a black full-surround steel skirting with no more than ¾" floor clearance for safety and improved aesthetics.
 - 2.) Provide a black injection molded end cap for the nose beam for safety and improved aesthetics.
 - 3.) Provide a mechanical positive lock when the Flex-Row system is in both the open and closed position. Handle shall unlock the modular recoverable seating unit for operation.
 - 4.) Flex-Row can be utilized with the full system in the open or closed position.
 - 5.) Flex-Row modular units are designed to achieve multi-use front row seating to accommodate team seating, ADA requirements and facility specific requirements. Flex-Row units are available in modular units from 2 to 7 seats wide as well as full section widths.

Sections 6.) and 7.) below are an optional accessory to the Flex-Row accessible seating.

- 6.) Flex-Row **[Removable belt barrier]**.
- 7.) Available **[With]** or **[Without]** signage to mark the location of each recoverable Flex-Row module to assist with seating identification.
- b.) Permanent ADA Units: **[first-tier fixed end-section units][full-section truncations]** with a full width front closure panel, extending from underside of second tier to within **[1-1/2 inches (38 mm)]** of finished floor.

2.6 RAILS, PANELS AND STEPS

A. End Rails:

1. **[Self-storing]**
 - a.) Provide steel self-storing starting no higher than tier 2 **[42 inches (1066mm)]** high above seat, end rail with tubular supports and intermediate members designed with **[4 inch (102mm)]** sphere passage requirements.
2. **[Removable]**
 - a.) Provide vertical steel rails starting no higher than tier 2 **[42 inches (1066mm)]** high above seat, end rail with tubular supports and intermediate members designed with **[4 inch (102mm)]** sphere passage requirements.
 - b.) Must be removed in order to allow bleacher operation
3. Material and Finish: **[Semi-gloss][Gloss]** powder coated steel.
4. Color: **[Black][As selected by Architect from manufacturers 15 colors]**.

B. Center Aisle Rails:

1. **[Auto-Rotating]**
 - a.) Provide single pedestal mount handrails **[34 inches (864mm)]** high with terminating mid rail. Permanently attached handrail shall rotate in a permanently mounted socket for rail storage. Rail shall automatically rotate, lock in the use position, unlock and rotate back to the stowed position as the gym seats open and close. Ends of the handrail shall return to the post, and not extend away from it. Rails having openings to avoid interference with closed decks are not acceptable
2. **[Manual Rotating]**
 - a.) Provide single pedestal mount handrails **[34 inches (864mm)]** high with terminating mid rail. Permanently attached handrail shall rotate in a permanently mounted socket for rail storage. Rail shall deploy easily, lock in the use position, and require intent and effort to unlock, and return to the stowed position. Ends of the handrail shall return to the post, and not extend away from it. Rails having openings to avoid interference with closed decks are not acceptable.
3. **[Removable/Store in Place]**
 - a.) Provide single pedestal mount handrails starting no higher than tier 2 **[34 inches (864mm)]** high with terminating mid rail. Handrails shall be lifted, rotated 90 degrees and reinserted for easy storage in socket. Ends of the handrail shall return to the post, and not extend away from it. Rails having openings to avoid interference with closed decks are not acceptable.
4. **[Fold and Stow]**
 - a.) Provide single pedestal mount handrails **[34 inches (864mm)]** high with terminating mid rail. Handrail to be permanently mounted to a rotating socket for rail storage on the intermediate aisle step. Ends of the handrail shall return to the post, and not extend away from it. Rails having openings to avoid interference with closed decks are not acceptable. Rails store on top of intermediate aisle step and do protrude beyond the platform surface.
5. Material and Finish: **[Semi-gloss][Gloss]** powder coated steel.
6. Color: **[Black][As selected by Architect from manufacturer's 15 colors]**.

C. Front Rail: Provide not less than **[30 inches (762 mm)]** high above deck, steel rails with tubular supports and intermediate members designed with **[4 inch (102 mm)]** sphere passage requirements.

D. Skirt Panel: On 1st Row, provide galvanized steel front skirt panel to prevent players/objects from sliding underneath the first row.

- E. Fixed Front Closure Panels: Panels extend vertically from underside of front row to within **[1-1/2 inches (38 mm)]** of floor.
 - 1. Material: [5/8 inch (16 mm) plywood][Polydeck attached to a powder coated steel framework].
 - 2. Color: **[Gray][Black][Beige]**.
- F. Fixed Rear Closure Panels: Panels extend vertically from underside of front row to up to **[8 feet (2.4m)]** high within **[1-1/2 inches (38 mm)]** of floor.
 - 1. Material: [5/8 inch (16 mm) plywood][Polydeck attached to a powder coated steel framework].
 - 2. Color: **[Gray][Black][Beige]**.
- G. End Closure Panels: For closed stack position at each exposed bank end.
 - 1. Material: [5/8 inch (16 mm) plywood][Polydeck attached to a powder coated steel framework].
 - 2. Color: **[Gray][Black][Beige]**.
- H. Steps
 - 1. **[Sure-Step (Flip-up Front Aisle Step)]**: Permanently hinged to the front row to ensure availability and ease of operation. Two 3" diameter x 3/4" wide non-marking front wheels are provided so that the system can be operated with the Sure-Step in the stored or deployed position. All edges coined, hemmed or radiused with front edge protective rubber bumpers. Abrasive-backed non-slip tread identifier on leading edge of nosing. For aisle widths greater than 6'-0", two side by side hinged steps are provided.
 - 2. **[Removeable Front Aisle Steps]**: At each vertical aisle location front aisle step. Front steps shall engage with front row to prevent accidental separation or movement. Provide four non-skid rubber feet each [1 inch (25 mm)] in diameter. Full radius end caps on all four edges.
 - 3. **[Intermediate Aisle Steps]**: Fully enclosed, at each vertical aisle. Full radius end caps on all four edges. Adhesive-backed abrasive non-slip tread surface.
 - 4. **[Portable Front Stairs]**: Portable access-stair units equipped with handrails, with full-swiveling, nonmarring wheels and a locking mechanism to prevent movement during use.
 - 5. **[Transitional Top Step]**: Fully enclosed, at each vertical aisle where last row of telescoping stands transitions to another building level. Construction to match adjacent steps.

2.7 COMPONENTS

- A. Decking
 - 1. **[Plywood]**
 - a.) 5/8 inch (16 mm) thick AC grade tongue and groove Southern Yellow Pine with clear urethane, high gloss finish.
 - 2. **[Polydeck]**
 - a.) 5/8 inch (16 mm) thick BC grade polyethylene-top-coated tongue and groove Douglas Fir plywood.
 - b.) Polyethylene overlay bonded to substrate, **[0.03 inch (0.8 mm)]** thickness.
 - c.) Color: **[Black][Gray][Beige]**.
 - 3. **[Carpet]**
 - a.) Provide at decks and steps tufted, level loop, TARR rated – 'heavy foot traffic' - polyester pile with woven synthetic backing. Mount to plywood deck as substrate. Carpet color to be of manufacturer's standard selection.
 - 4. As selected by Architect from manufacturers standard colors.

B. Understructure:

1. Finish: [**Rust-inhibiting black finish**][**Hot dipped galvanized (High humidity finish)**].
2. Hardware finish: [**Zinc-plated, Rust inhibiting black finish**] [**Corrosion resistant, Hot dipped galvanized (high humidity finish)**].
3. Posi-locks and other surfaces: [**Powder coated black, Rust inhibiting black finish**] [**Electroless-nickel plated, Hot dipped galvanized (High Humidity finish)**].
4. Nose beam and Rear Riser beam: Nose beam shall be continuously roll-formed closed tubular shape of ASTM A653 grade 40 (276 MPa). Riser beam shall be continuously roll-formed of ASTM A653 grade 40 (276 MPa). Nose and Riser beam shall be designed with no steel edges exposed to spectator after product assembly. Nose beam and riser beams are through-bolted fore/aft to deck stabilizers and frame cantilevers to create the deck structure.
5. Frame: The frames are welded assemblies (one left hand, one right hand per tier) comprised of the following components:
 - a.) Lower Track subassembly: ASTM A1011 Grade 50: Continuous Positive Intergride System (casterhorn) interlocks each adjacent frame casterhorn using an integral, continuous, anti-drift feature and captive interlock with adjustable row spacing at front to prevent separation and misalignment.
 - b.) Lower Track Wheels: 3 per frame Not less than [**5 inches (127 mm)**] diameter by [**1-1/4 inches (32 mm)**] with non-marring soft rubber face to protect wood and synthetic floor surfaces, with molded-in sintered iron oil-impregnated bushings to fit [**3/8 inch (10 mm)**] diameter axles secured with E-type snap rings.
 - 1.) Option: up to 6 wheels per frame for load distribution
 - c.) Slant Columns: A500 Grade B, tubular shape.
 - d.) Cantilever Subassembly: Consists of ASTM A1011 Grade 50 nose connection plate, cantilever, and riser attachment plate welded together into a subassembly.
6. Lock system: Casterhorns at the end sections of powered banks (minimally), and manual sections, contain a Low Profile Posi-Lock LX to lock each row in open position and allow unlocking automatically. Provide adjustable stops to allow field adjustment of row spacings.
7. Sway Bracing: ASTM A653 grade 40 (276 MPa), tension members bolted to columns.
8. Deck Stabilizer: A1011 Grade 45, member through-bolted to nose and riser at three locations per section. Securely captures front and rear edge of decking at rear edge of nose beam and lower edge of riser beam for entire length of section. Interlocks with adjacent stabilizer on upper tier using low-friction nylon roller to prevent separation and misalignment.

C. Fasteners: Vibration proof, in manufacturer's standard size and material.

2.8 ELECTRICAL OPERATION SYSTEMS

A. Integral Power

1. Default operation shall be with a removable pendant control unit which plugs into seating bank for tethered operator management of stop, start, forward, and reverse control of the power operation. Other modes of operation are optional.

B. PF1/2/3/4: Furnish and install Hussey PF(1/2/3/4), an integral automatic electro mechanical powered frame propulsion system, to open and close telescopic seating.

1. Electrical - Seating Manufacturer shall provide all wiring within seating bank, including pendant control. Motors, housing, and wiring shall be installed and grounded in complete accord with the National Electrical Code. The control system shall operate at low voltage (24V). The electrical contractor shall perform all connections at and upstream of the equipment specified herein and ensure that supplied voltage drops no more than 4% below nominal where power connects thereto.

2. Each unit for PF(1/2/3/4) is driven by a 1/2 horsepower, 1725 RPM motor.

a.) 208V 3 Phase:

- 1.) This 1.25 Service Factor motor runs on 208V at 60 Hz and draws a full load current of 1.8 amperes. The required power supply shall be 3 asynchronous phases of 120 Volts each, plus neutral plus ground, each with 20 Amp capacity.
- 2.) This system shall be UL Listed in its entirety (motors, circuit protection, motor controls, user interface, enclosures, conductors and connectors all evaluated and approved for correct sizing and compatibility under maximum rated load on the motors) under UL Product Category FHJU, titled Electrical Drive and Controls for Folding and Telescopic Seating.

b.) 115V 1 Phase

- 1.) This 1.25 Service Factor motor runs on 115V at 60 Hz and draws a full load current of 6.2 amperes. The required power supply shall be a single phase of 115 Volts, plus neutral plus ground, each with current capacity per the following schedule:
- 2.) 15 Amps when 1 or 2 motors on the power supply
 - a. 30 Amps when 3 or 4 motors on the power supply
 - b. 40 Amps when 5 or 6 motors on the power supply
- 3.) This system shall consist of UL Listed or Recognized components throughout (motors, circuit protection, motor controls, user interface, enclosures, conductors and connectors, all correctly sized and compatible under maximum rated load on the motors).

c.) 230V 1 Phase

- 1.) This 1.25 Service Factor motor runs on 230V at 50 Hz and draws a full load current of 5.5 amperes. The required power supply shall be a single phase of 230 Volts, plus neutral plus ground, each with current capacity per the following schedule: 15 Amps when 1 or 2 motors on the power supply
 - a. 20 Amps when 3 or 4 motors on the power supply
 - b. 30 Amps when 5 or 6 motors on the power supply
- 2.) This system shall consist of UL Listed or Recognized components throughout (motors, circuit protection, motor controls, user interface, enclosures, conductors and connectors, all correctly sized and compatible under maximum rated load on the motors).

d.) Each pair of Powered Frames shall consist of output shaft gear reducer with **[6 inch (152mm)]** diameter x **[4 inch (102mm)]** wide wheels covered with non-marring **[1/2 inch (13mm)]** thick composite rubber, and operate the bleacher as follows:

- 1.) PF1 – Pulls at 46 feet / min [16.8 meters / min] with ½ Hp through 60:1 speed reduction to 2 drive wheels. Max pull approx 261 lbs [1161 N];
- 2.) PF2 – Pulls at 46 feet / min [16.8 meters / min] with ½ Hp through 60:1 speed reduction to 4 drive wheels. Max pull approx 261 lbs [1161 N];
- 3.) PF3 – Pulls at 25 feet / min [9.3 meters / min] with ½ Hp through 111:1 speed reduction to 4 drive wheels. Max pull approx 478 lbs [2126 N];
- 4.) PF4 – Pulls at 25 feet / min [9.3 meters / min] with 1 Hp through 111:1 speed reduction to 4 drive wheels. Max pull approx 956 lbs [4253 N];

C. **PFe** : Furnish and install Hussey PFe, an integral automatic electro mechanical powered frame propulsion system to open and close smaller telescopic seating sections up to 6 rows.

1. Electrical

- a.) Seating Manufacturer shall provide all wiring within seating bank, including pendant control. Motors, housing, and wiring shall be installed and grounded in complete accord with the National Electrical Code. The electrical contractor shall perform all connections at and upstream of the equipment specified herein, and ensure that supplied voltage drops no more than 4% below nominal where power connects thereto.

- b.) Each unit for PFe is driven by a 1/4 horsepower, 1725 RPM, 117 Volts, 60 Hz., single phase 1.1 service factor motor, drawing a full load current of 4.2 amperes. Power supply required shall be 120 volts single phase plus neutral plus ground service, each with 20 amp capacity.

2. Mechanical

- a.) Each pair of Powered Frames shall be driven through a gearmotor with dual output shaft, [**6 inches (152mm)**] diameter x [**4 inches (102mm)**] wide wheels covered with non-marring [**1/2 inch (13mm)**] thick composite rubber, and pull the bleacher with approximately 160 lbs [712N] at [25 feet / min (16.8 meters / min)].

D. Options

1. Plug & Play Power

- a.) The Plug & Play option enables safe cord and plug connection of the power system to the power supply, eliminates the need for a separate disconnect, and eliminates lockout tagout procedures at the bleacher. Electrical contractor shall provide and install the disconnect-rated receptacle and associated parts specified by the manufacturer. Manufacturer shall specify facility preparations for, and furnish and install a cord-and-plug connected power system. This option is available only with 208V 3 Phase.

2. Limit Switches

- a.) Limit switches will automatically stop integral power operation when seating has reached the fully extended or closed position. Manufacturer shall furnish and install both open and closed limit switches for the integral power system. Power operation shall utilize a combination of contactors and limit switches to insure the wiring is not energized except during operation.

3. Remote Control

- a.) The Remote Control option:
 - 1.) Enables un-tethered operator management of stop, start, forward, and reverse control of the power system.
 - 2.) Grants and confirms access only to an authorized controller, denying operation by spurious signals;
- b.) Terminates access shortly after completed operation, requiring re-approval to resume operation.
- c.) Manufacturer shall provide and install Access Control Unit and Remote Controller, and shall provide Remote Control Transmitters.

4. Key Switch Control

- a.) Manufacturer shall furnish parts and instructions for installing a key-operated controller on the fixed structure of the facility.

5. Portable Power Assist

- a.) Portable Power Assist is a walk-behind, self-contained portable electro-mechanical power unit enabling operator management of stop, start, forward, and reverse control of a bleacher. Multiple bleachers may be operated independently by attaching to / detaching from one bleacher and moving to another. None of the above described options are available with Portable Power Assist.
- b.) Manufacturer to furnish and install two attachments for Portable Power Assist on every applicable section of bleacher and one Portable Power Assist unit per facility. Portable Power Assist shall have a 100' long heavy duty cord and be cord and plug connected to a 120V 20 amp outlet convenient to the bleachers to be operated.
- c.) Tractor unit shall be fitted with heavy-duty operating handle with convenient switches controlling forward / reverse separate from spring loaded on / off switch. Power drive unit shall consist of a gearmotor with dual output shafts and [**6 inches (152mm)**] diameter wheels covered with non-marring [**1/2 inch (13mm)**] thick molded polyurethane. Average operating speed shall be [35 feet / min (12.8 meters / min)] with pulling capacity of PF3 (see above).

2.9 TRANSPORT SYSTEMS

- A. Integral Mechanical Dolly: Provide one pair of machine-screw-jack dollies; per section, for transport of movable telescopic sections. Each dolly shall be fitted with **[6 inch (152 mm)]**, 360 degree swiveling kingpinless casters to insure ease of telescopic section movement. Wheel treads shall be molded polyurethane bonded to cast iron hubs with roller bearings. Dollies are integral to each section and shall be operated by a cordless drill through access holes in either the front or rear of the section. Dollies shall be designed to engage front and rear structural steel lift beams.
- B. Portable Hydraulic Dolly: Provide one pair of portable hydraulic dollies; per section, suitable for transport of movable telescopic sections. Each dolly shall be fitted with sufficient quantity of **[5 inch (127 mm)]**, 360 degree swiveling kingpinless casters to insure ease of movement. Wheel treads shall be molded polyurethane bonded to cast aluminum hubs with roller bearings. Dollies shall be inserted manually beneath the front of first telescoping row with seating completely closed. Dollies shall be designed to engage front lift plates and rear structural steel lift beams.

2.10 FABRICATION

- A. Fabricate understructure from structural-steel members in size, spacing, and form required to support design loads specified in referenced safety standard.
- B. Weld understructure to comply with applicable AWS standards.
- C. Round corners and edges of components and exposed fasteners to reduce snagging and pinching hazards.
- D. Form exposed sheet metal with flat, flush surfaces, level and true in line, and without cracking and grain separation.

2.11 ACCESSORIES

- A. Clarin by Hussey Seating Portable Folding Chairs: Portable sideline or locker room chairs **[2000][3000][4000][Club][VIP]**.
- B. Scorer's Table: Removable unit with a gray textured top of molded **[2 inch (51 mm)]** thick polymer with eased edges and integral 16 gage (1.51 mm) cantilevered comfort C-style leg.
 - 1. Size: **[8 feet (2438 mm)][6 feet (1829 mm)]** by **[18 inches (457 mm)]** by **[30 inches (762 mm)]**.
- C. Semi-Permanent Modular Video Platform: **[4 feet (1219 mm)]** by **[4 feet (1219 mm)]** **[8 feet (2438 mm)]** with **[Rail sleeves]**, safety rails.
- D. Portable Modular Video Platform: **[4 feet (1219 mm)]** by **[4 feet (1219 mm)]** with **[Rail sleeves]**, safety rails.
- E. Strip Aisle Lights: To be (2) **[6 inch (152 mm)]** x **[5/16 inch (8 mm)]** square strip incandescent aisle lights mounted in housing on front riser of each intermediate aisle step, for accent lighting. Strip aisle lights operate at 24 V requiring a supplied transformer system. Electrical components to be UL listed.
- F. Operating Handles: Manual operating handles; **[3/4 inch (19 mm)]** OD steel tubing. Handles to engage at the first tier.
- G. Access Panels (Hatchways): Provides maintenance access to the understructure, for wall to wall applications, at the fourth or fifth tier.
- H. Cross Aisles: Provide continuous rear cross aisle or elevated front cross aisle as indicated on Drawings. Construction material and finish to match telescopic seating. Cross Aisles are available with a minimum of **[4 feet 6 inches (1.37m)]** through **[6 feet 2 inches (1.88m)]** in **[4 inch (102mm)]** increments **<Insert Number>**.

- I. Rear Deck Filler: Provide at rear deck level an extended rear deck filler. Available for wall attached and free standing applications. Available in 4 inch increments with a minimum of **[6 inches (152mm)]** and a maximum of **[50 inches (1270mm)]** <Insert Number>.
- J. Deck Lock: Deck Lock is a performance enhancement feature consisting of a cast steel pawl welded to each stabilizer that mates to a nylon capture bracket pinned at the row spacing hole on the mating stabilizer. With the bleacher fully open, Deck Lock connects adjacent decks resulting in consistent nose to riser spacing across the platform. This eliminates the possibility of relative vertical movement and creates a quiet, solid walking surface, particularly with a lightly loaded bleacher.
- K. Rear Wall Column Cutouts: Provide custom bleacher cutouts at rear wall building columns. Top row(s) to be cut out and fitted to meet wall column conditions.
- L. Top row Ball Deflector Curtain: Include on gym seat units six rows or more of single stack configuration, top row footwell closure curtain, secured with Velcro to prevent lodging of basketballs and foreign objects.

2.12 GRAPHICS

- A. **[Xtreme Graphic Logo] [Custom Signature Logo]** Factory or Dealer designed logo that incorporates school letters or graphical representation of school logo across the front of the bleachers.
 - 1. Logo is visible when the bleachers are in the stored position.
 - 2. Select up to three colors for maximum color contrast and creativity.
- C. CourtSide Graphic Logo: Decorative graphic logo that is applied to the applied to the integrally molded end cap recess area of the CourtSide **[10 XC][12XC]** seat module.
 - 1. Logo is approximately **[4.7 inches (119 mm)] x [3.5 inches (89 mm)]** with full color.
 - 2. Logo is trimmed to a precise custom cut shape with two mounting holes.
- D. StepSign Graphic Logo: Decorative graphic logos or text based graphic applied to the vertical surface of the front and intermediate aisle steps.
- E. CourtSign Graphic Logo: Decorative graphic logos or text based graphic applied to the vertical surface of the front skirt panel.
- F. Media Graphic Rail Sleeve: Decorative graphic logo covering for media platform rail.

PART 3 EXECUTION

3.1 EXAMINATION

- A. Examine areas where telescoping stands are to be installed, with Installer present, for compliance with requirements for installation tolerances and other conditions affecting performance of the Work.
- B. Proceed with installation only after unsatisfactory conditions have been corrected.

3.2 INSTALLATION

- A. Tolerances:
 - 1. Flooring [and rear wall]: Level [and plumb] within **[1/8 inch (3 mm)]** in **[8 feet (2438mm)]**.
 - 2. Maximum bleacher force on the floor of a **[27 foot (8230 mm)]** section: Static point load of less than 300 psi (2068 kN/m²).
- B. Install telescoping stands to comply with referenced safety standard and manufacturer's written instructions.

3.3 ADJUSTING AND CLEANING

- A. On completion of installation, lubricate, test, and adjust each telescoping stand unit so that it operates according to manufacturer's written operating instructions.
- B. Clean installed telescoping stands on exposed surfaces. Touch up shop-applied finishes or replace components as required to restore damaged or soiled areas.

3.4 MAINTENANCE SERVICE

- A. Service Capability: Show proof of full time service capability by factory certified technicians directly employed by the installer.
 - 1. A four to eight-hour maximum on-site repair response is required during normal working hours, 8 a.m. to 5 p.m. weekdays (excluding holidays).
 - 2. All Full Time Service Personnel shall be Factory Authorized and Trained.
 - 3. Provide proof of Service Capability and a list of service parts regularly maintained in inventory.

3.5 DEMONSTRATION

Engage a factory-authorized service representative to train Owner's maintenance personnel to adjust, operate, and maintain telescoping stands.

END OF SECTION 126613

Updated July 2019.



Southern Facility Sales & Service LLC
976 Hartford Turnpike
Waterford, CT 06385
(770) 485-8792 fax (770) 485-8932

DATE : 1/04/21

QUOTE TO: Phillip Patrick – Washington Co Schools

Project: Daniel Boone High School
1440 Suncrest Drive
Gray, TN 37615

QUOTE ON : Gymnasium Bleachers (2 Banks)

Manufacturer Quoted: HUSSEY SEATING CO – MAXAM BLEACHERS

Two banks(2), bank A length is 78'-375' feet and bank B is 78'-375' feet and the total length for both banks with end rails on both ends is 80.375' feet each (see attached drawings). Both banks have 5 tiers. Both banks have 24" row spacing and 9 5/8" rise. Floor attached . Seat color choice from manufactures standard colors. This quote includes no column cutouts per each bank. Recoverable ADA as per codes . Both banks located on the main floor. Deck clear finish. Self storing automatic aisle rails and also a self storing end rails. Manual operation. Intermediate aisle step with foot level aisles . PLEASE NOTE: Five (5) year manufacture warranty, ten (10) year structural components of the understructure. Copy of warranty included.

BLEACHERS DELIVERED AND INSTALLED (NJPA/SOURCEWELL PRICING)	\$ 40,890.42

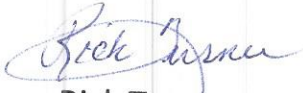
**ADD for three phase power for both banks:	\$ 7,540.00

**ADD for coliseum back rest (46)	\$ 2,900.00

**Please note: This price does not include removal of existing bleachers.

Thank you for allowing me to offer this quotation. Please contact me at your convenience if there are any questions.

Thank you,


Rick Turner

Southern Facility Sales & Service
505 Freda Villa
Madison, TN 37115
615-406-8076 ph
615-865-1755 fax
rickt@southernfss.com

* Removal of Existing Bleachers:

For Removal of existing please
add \$4,700.00

(Removal & Disposal) - Daniel Boone
H.S.
Bleachers



Southern Facility Sales & Service LLC
976 Hartford Turnpike
Waterford, CT 06385
(770) 485-8792 fax (770) 485-8932

DATE : 1/04/21

QUOTE TO: Phillip Patrick – Washington Co Schools

Project: David Crocket High School
684 Old State Rt 34
Jonesborough, TN 37659

QUOTE ON : Gymnasium Bleachers (2 Banks)

Manufacturer Quoted: HUSSEY SEATING CO – MAXAM BLEACHERS

Two banks(2), bank A length is 78'-375' feet and bank B is 78'-375' feet and the total length for both banks with end rails on both ends is 80.375' feet each (see attached drawings). Bank A has 5 tiers and bank B has 3 tiers. Both banks have 24" row spacing and 9 5/8" rise. Floor attached . Seat color choice from manufactures standard colors. This quote includes no column cutouts per each bank. Recoverable ADA as per codes . Both banks located on the main floor. Deck clear finish. Self storing automatic aisle rails and also a self storing end rails. Manual operation. Intermediate aisle step with foot level aisles . PLEASE NOTE: Five (5) year manufacture warranty, ten (10) year structural components of the understructure. Copy of warranty included.

BLEACHERS DELIVERED AND INSTALLED	\$ 34,164.00
(NJPA/SOURCEWELL PRICING)	

**ADD for three phase power for bank A:	\$ 3,493.00
Bank B:	\$ 3,420.00

(PLEASE NOTE BANK B HAS ONLY 3 TIERS AND THE MANUFACTURER SUGGEST THAT POWER NOT BE ADDED TO THE 3 TIER BANK)

**ADD for coliseum back rest (46)	\$ 2,900.00

****Please note: This price does not include removal of existing bleachers.**

Thank you for allowing me to offer this quotation. Please contact me at your convenience if there are any questions.

Thank you,



Rick Turner

Southern Facility Sales & Service
505 Freda Villa
Madison, TN 37115
615-406-8076 ph
615-865-1755 fax
rickt@southernfss.com

* Removal of existing Bleachers

For removal of existing bleachers
please add \$3,600.00

(Removal + Disposal) - David Crocker
N.S.
Bleachers



Calendar Committee Report

December 14, 2020; 3PM

The calendar committee met on Monday, December 14th, 2020 at 3PM in the downstairs conference room at the Washington County Schools Central Office.

The following voting committee members were in attendance:

- Mrs. Annette Buchanan, School Board Member and Committee Chairperson;
- Mr. Whitney Riddle, School Board Member;
- Mr. Chad Fleenor, School Board Member;
- Mrs. Valerie Moore, WCEA Member;
- Mr. Ben Davenport, WCEA Member;
- Mrs. Leisa Lusk, WCEA Member;
- and Mr. Daniel Maupin, WCEA Member.

The following voting committee members were not in attendance:

- Mr. Keith Ervin, School Board Member.

The following non-voting members were in attendance:

- Ms. Cindy Hayes, Assistant Director for Elementary Education and Calendar Committee Advisor;
- Dr. Ashley Keys, Assistant Director for Secondary Education and Calendar Committee Advisor.
- Mrs. Kathy Cox, Data Services Coordinator and EIS Supervisor

The following non-voting members were not in attendance:

- Miss Emma Gouge, Student Board Member

Ms. Hayes and Dr. Keys presented two versions of the 2021-2022 school calendar.

The committee reviewed each version. The committee asked for the following revisions to be made to the green calendar (version B):

1. Make Presidents' Day (February 21st, 2022) an unpaid vacation day.
2. Make April 18th, 2022 a bank day that can be used for staff development if snow days are not used.
3. Move Spring Break from March 21-25, 2022 to March 25-April 1, 2022.



4. Move the last student abbreviated day from May 24th to May 25th, 2022 for 180 student days.

The committee discussed using electronic voting through a Google Form to include all certified staff who may be in quarantine. They also discussed that this would save time as the Google Form would tally the vote.

Mr. Davenport moved to make voting electronic through a Google Form. Mr. Riddle seconded the motion. All committee members agreed. The motion carried.

The committee discussed completing all voting before winter break.

Mr. Maupin moved to accept the two versions of the calendar as amended for voting purposes with certified staff. Mrs. Moore seconded the motion. All members agreed. The motion carried.

Committee Chairperson Buchanan adjourned the meeting.