

Jackson-Madison County School Work Session

November 9, 2020 5:30 PM

LIBERTY TECH HIGH SCHOOL

Attendance Taken at 5:30 AM.

Andre Darnell: Present
Ms. Doris Black: Present
Sherry Franks: Present
Debbie Gaugh: Present
Mrs. Janice Hampton: Present
O'Neal Henley: Present
Mr. James Johnson: Present
Mr. A. J. Massey: Present
Mrs. Shannon Stewart: Present

1. CALL TO ORDER

A. Moment of Silence and Pledge of Allegiance

Discussion: The meeting was called to order at 5:33 pm by Mr. Johnson with a moment of silence and the pledge of allegiance.

2. REPORTS

A. Crosslin Internal Financial - Internal School Audit

Discussion: A representative presented from Crosslin Internal Financial shared results from school audit. There were only a small issue with Thelma Barker, other than that the audit was good. All documents from audit are attached.

B. JMCEA

Discussion: Mr. Davis started out by thanking Dr. King and Dr. Catlett for meeting with him and listening to their concerns. Shout out to the teachers and all staff for all they are doing during this pandemic.

C. Financials

Discussion: Dr. King stated there are no new monies being pulled from the fund balance for budget amendments. All budget amendments are attached.

D. Human Resources

Discussion: Dr. Catlett presented the Human Resources Report. We only have a few vacancies left to fill. Our absences are still down from last year.

3. DISCUSSION ITEMS

A. JCM and Madison Projects Update

Discussion: Chris Alexander said thank you to the Board for coming out touring JCM and Madison. They provided an update to review and they are attached. There were no questions for Alexander or Rice at this time.

B. Insurance Premiums

Discussion: The Insurance Premiums will increase 2%. A recommendation was made for the district to cover the 2% increase for employees. Shannon commented that Dr. King is keeping his promise he made to invest in everyone including all staff.

C. ABM Groundskeeping Service Agreement

Discussion: Dale stated that the contract get reviewed after June 3rd, 2020. Parties have 30 days to terminate. No actions will be taken at this time for grounds keeping. Board members

gave several ways to decrease the cost. Dr. King stated the purpose of this agenda is provide the Board with insight around his vision for keeping the responsibility on the school system instead of contracting it out.

D. LEA Compliance Report

Discussion: Recommendation to approve the LEA Compliance report. It needs to be approved by November 30th. This report is attached.

E. School Support Organization

Discussion: Recommendation to approve The School Support Organization for Thelma Barker.

F. School Board Retreat

Discussion: School Board Retreat will be held Saturday, November 14 at the Chamber of Commerce 8:00 am -3:30 pm.

4. ANNOUNCEMENTS

Discussion: Addendum to add Catherine Korth to Disciplinary Hearing to replace Corey Currie.

Ed Vision committee meeting will be Tuesday at 5:30 pm at Liberty Tech High.

Thursday at the Board meeting we will recognize Employees of the Month and Support Staff

Soup with the Super Nov. 20 at 11:30 at the Board of Education

5. ADJOURNMENT

Discussion: Mr. Johnson adjourned the meeting at 6:41 pm seconded by Dorothy Black.

Chairperson

Superintendent



Jackson-Madison County Consolidated School System Internal School Funds

Results of the 2020 Audit





September 28, 2020

To the Board of Education
of the Jackson-Madison County Consolidated School System

Dear Board Members,

Thank you for the opportunity to serve as your independent auditors and to provide our report on the results of the 2020 audit of the financial statements of the Jackson-Madison County Consolidated School System Internal School Funds (the "System").

A direct line of communication between our Firm and those charged with governance is essential to the proper exercise of our respective responsibilities. The accompanying report is intended solely for the use of the Board of Education and management and presents information regarding the audit and certain other information which we believe will be of assistance to you. We appreciate this opportunity to communicate the contents of this report with you. If you have any questions, please call me, or Katie Farris, Audit Manager at (615) 320-5500.

We would like to take this opportunity to express our appreciation for the assistance and courtesy extended to us by your employees. We appreciate working with you, and we look forward to a continued relationship with the System.

Very truly yours,

CROSSLIN , PLLC

A handwritten signature in black ink that reads "Jennifer Manternach". The signature is written in a cursive style.

Jennifer Manternach
Principal



Report on Results of the June 30, 2020 Audit

Crosslin, PLLC, has completed our audit of the financial statements of Jackson-Madison County Consolidated School System Internal School Funds (the “System”) as of and for the year ended June 30, 2020 and have issued our unmodified report thereon dated September 28, 2020.

The State of Tennessee has oversight responsibility and approved our audit engagement through the Comptroller of the Treasury’s standard Contract to Audit Accounts.

The following discussion contains information related to the audit that is required by professional standards, and certain other information which we hope will be of assistance to you.

Independence

Our professional standards require that we communicate at least annually with you regarding all relationships between Crosslin, PLLC (“Crosslin”) and the System that, in our professional judgment, may reasonably be thought to bear on our independence.

We are not aware of any relationships between Crosslin and the System that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred during the period from July 1, 2019 through the date of this letter.

We confirm that as of September 28, 2020, we are independent accountants with respect to the System’s performance of all of our services, within the requirements of both the American Institute of Certified Public Accountants and *Government Auditing Standards*.

Engagement Personnel

The following is the service team for 2020.

Jennifer Manternach	Audit Principal
Erica Saeger	Concurring Reviewer
Katie Farris	Audit Manager
Ashley Coots	Audit Senior
Will Hicks	Audit Senior
Kera Allen, Mark England and Harper Johnson	Audit Team Members



Our Responsibility Under U.S. Generally Accepted Auditing Standards

Our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement and are fairly presented in accordance with the regulatory basis of accounting (an other comprehensive basis of accounting) as prescribed in the Tennessee Internal School Uniform Accounting Policy Manual. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the System's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements but not to provide assurance on the internal control over financial reporting. Accordingly, we express no such opinion.

As part of obtaining reasonable assurance about whether the System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the System's compliance with those requirements.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant accounting estimates affecting the financial statements in fiscal year 2020.



Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the System are described in Note A to the financial statements. We noted no matters that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Based on our review, we believe that the System's significant accounting policies are appropriate and comprehensive.

Alternative Accounting Treatments

We had no discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices related to material items including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies.

Management Consultations with Other Independent Accountants

In some cases, management may consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion." If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Difficulties Encountered in Performing the Audits

We encountered no significant difficulties in performing and completing our audit.



Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on an organization's financial reporting process (that is, cause future financial statements to be materially misstated).

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate to the financial statements taken as a whole. Included in Appendix A is a detail of the misstatements detected as a result of audit procedures and corrected by management.

Management Representations

We have requested that management provide certain written representations that are included in the management representation letter included in Appendix B.

Other Material Written Communications

Included in Appendix C is our management letter.



Financial Statement Areas of Audit Emphasis

- Cash and cash equivalents
- Revenues and receivables
- Expenditures and accounts payable
- Inventory
- Classifications of fund balance
- Compliance testing as prescribed in the Tennessee Internal School Uniform Accounting Policy Manual
- Nutrition testing
- Financial statement disclosures and presentation for Jackson-Madison County Consolidated School System Internal School Funds

Recent Accounting Pronouncements

The government and standard-setting bodies are issuing guidance at an unprecedented pace. Crosslin is constantly receiving, reviewing, and searching for the latest authoritative literature, in part through its involvement with the AICPA's Government Audit Quality Center and the Government Finance Officers Association ("GFOA"). We routinely interface with management to ensure proper understanding and application of pronouncements, standards, interpretations, and addenda that arise and will continue to have these discussions with management to implement all new standards as they arise.

Upcoming pronouncements:

- **GASB Statement No. 84, Fiduciary Activities**
Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.
- **GASB Statement No. 87, Leases**
Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

Jackson-Madison County School System

Year End: June 30, 2020

AJE's

Date: 7/1/2019 To 6/30/2020

Number	Date	Type	Name	Account No	Debit	Credit
1	6/30/2020	N	School Pictures	304.002E 3		-5,767.00
1	6/30/2020	N	School Pictures	304.002R 3	5,767.00	
Arlington - To reverse School Picture revenue & expense for online sales between students & 3rd party vendor.						
2	6/30/2020	N	School Pictures	304.002E 18		-684.00
2	6/30/2020	N	School Pictures	304.002R 18	684.00	
West Bemis - To reverse School Picture revenue & expense for online sales between students & 3rd party vendor.						
3	6/30/2020	N	School Pictures	304.002E 11		-2,299.00
3	6/30/2020	N	School Pictures	304.002R 11	2,299.00	
Pope - To reverse School Picture revenue & expense for online sales between students & 3rd party vendor.						
4	6/30/2020	N	School Pictures	304.002E 7		-1,501.00
4	6/30/2020	N	School Pictures	304.002R 7	1,501.00	
East - To reverse School Picture revenue & expense for online sales between students & 3rd party vendor.						
5	6/30/2020	N	School Pictures	304.002E 12		-1,590.00
5	6/30/2020	N	School Pictures	304.002R 12	1,590.00	
South - To reverse School Picture revenue & expense for online sales between students & 3rd party vendor.						
6	6/30/2020	N	General Fund Balance	100.000 18		-5,476.00
6	6/30/2020	N	Administrative Fees	310.000R 18	5,476.00	
West Bemis - To adjust revenue & general fund balance for receipt of PY AR (per FS, not recorded as AR on PY TB) in the CY.						
7	6/30/2020	N	Accounts Payable	930.000 21	1,873.00	
7	6/30/2020	N	Advanced Placement Fund	768.000E 21		-1,873.00
Madison - To adjust AP balance to actual amount paid.						
8	6/30/2020	N	Accounts Payable	930.000 22	3,608.00	
8	6/30/2020	N	Early Post-Secondary (EPSO)	309.016E 22		-3,608.00
North Side - To adjust AP balance to amount actually disbursed subsequent to YE.						
9	6/30/2020	N	Teachers Materials/Supplies	901.000E 6		-149.00
9	6/30/2020	N	Teachers Materials/Supplies	901.000T 6	200.00	
9	6/30/2020	N	Willingham, Joanna	902.002E 6	149.00	
9	6/30/2020	N	Willingham, Joanna	902.002T 6		-200.00
Denmark - To move activity for Pre-K teacher Joanna Willingham from BEP funds account to Pre-K account.						
10	6/30/2020	N	Library Allocation	309.003E 8		-395.00
10	6/30/2020	N	Library	701.000E 8	395.00	
JCT - To correct account coding for check # 2169.						
					23,542.00	-23,542.00



JACKSON-MADISON COUNTY BOARD OF EDUCATION

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September 28, 2020

Crosslin, PLLC
The Astoria
3803 Bedford Avenue, Suite 103
Nashville, TN 37215

This representation letter is provided in connection with your audit of the financial statements of the Jackson-Madison County Consolidated School System Internal School Funds, which comprise the respective financial position of each major fund, and the aggregate remaining fund information of the internal school funds as of June 30, 2020, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance 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.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 28, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 4, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles, and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented 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 generally accepted accounting principles.



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- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) Guarantees, whether written or oral, under which the Jackson-Madison County Consolidated School System Internal School Funds are contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Jackson-Madison County Consolidated School System Internal School Funds from whom you determined it necessary to obtain audit evidence.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have no knowledge of any fraud or suspected fraud that affects the Jackson-Madison County Consolidated School System Internal School Funds and involves—
 - Management,
 - Employees who have significant roles in internal control, or



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- Others where the fraud could have a material effect on the financial statements.
- 13) We have no knowledge of any allegations of fraud or suspected fraud affecting the Jackson-Madison County Consolidated School System Internal School Funds' financial statements communicated by employees, former employees, regulators, or others.
- 14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 15) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 16) We have disclosed to you the names of the Jackson-Madison County Consolidated School Systems Internal School Funds' related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have taken timely and appropriate steps to remedy fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report for all audit findings received by the school.
- 22) The Jackson-Madison County Consolidated School System Internal School Funds has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.



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- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) The Jackson-Madison County Consolidated School System Internal School Funds has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Jackson-Madison County Consolidated School System Internal School Funds has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended, and GASBS No. 84.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues, expenditures, and changes in fund balances, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of revenues, expenditures, and changes in fund balances within program revenues, general revenues, or contributions to permanent fund principal.
- 36) Interfund activity and balances have been appropriately classified and reported.
- 37) We have appropriately disclosed the Jackson-Madison County Consolidated School System Internal School Funds' policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.



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- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 40) With respect to the Schedule of Inter-Fund Transfers and Schedule of Salary Supplements,
- 1) We acknowledge our responsibility for presenting the Schedule of Inter-Fund Transfers and Schedule of Salary Supplements in accordance 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, and we believe the Schedule of Inter-Fund Transfers and Schedule of Salary Supplements, including its form and content, is fairly presented in accordance with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*. The methods of measurement and presentation of the Schedule of Inter-Fund Transfers and Schedule of Salary Supplements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - 2) If the Schedule of Inter-Fund Transfers and Schedule of Salary Supplements is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Holly Kellar, SFO, CCFO

Director of Fiscal Services

Jackson-Madison County School System



To the Board of Education
Jackson-Madison County Consolidated School System
Jackson, Tennessee

In planning and performing our audit of the combined and individual financial statements (regulatory basis) of the Jackson-Madison County Consolidated School System Internal School Funds as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Jackson-Madison County Consolidated School System 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 of the effectiveness of Jackson-Madison County Consolidated School System Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of Jackson-Madison County Consolidated School System 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we identified certain matters involving internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 28, 2020 on the financial statements of the Jackson-Madison County Consolidated School System Internal School Funds. We will review the status of these comments during our next audit engagement. Our comments and recommendations, which have been discussed with appropriate members of management, are intended to improve internal controls or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows:



PURCHASING CARD PROCEDURES

Observation

During our audit, for one of the purchasing card transactions selected for testing, we noted that the bookkeeper at Thelma Barker Elementary did not complete the purchasing card form to check out/in the purchasing card. Upon further inquiry, it appeared that the bookkeeper was not aware that she was required to complete the form to check out/in the purchasing card.

Recommendation and Benefit

We recommend the purchasing card procedures be amended to clarify that bookkeepers are also required to complete the purchasing card form to check out and check in the purchasing card. Emphasis should also be made during employee training to ensure employees are aware of and properly following the purchasing card procedures.

SUPPLEMENTAL SALARIES

Observation

We noted four instances at North Side High School in which the school reimbursed the board of education for supplemental salaries using the payroll withholding rates for the 2018-2019 school year rather than the rates for the 2019-2020 school year. Upon further discussion with management, it was noted that these discrepancies were identified by the Central Office at the time the supplemental salary requests were processed and the differences were determined to be approximately \$1 for each instance. Due to the immaterial nature of the differences, management made the decision to process the payments to the board of education as written, rather than require the school to void and reissue the checks.

Recommendation and Benefit

We recommend that the school's principal review each supplemental salary request to ensure the proper withholding rates are being used. This will ensure that the school does not over- or under-reimburse the board of education.

OUTSTANDING CHECKS

Observation

During our audit, we noted several instances where schools reported outstanding checks in excess of 180 days old.



Recommendation and Benefit

We recommend for checks past 90 days, the payee should be contacted. After 180 days, the checks should be moved to a suspense account or written off. Tennessee has very specific rules on how to handle stale checks so please consult with an attorney for specific questions.

* * * * *

This communication is intended solely for the information and use of management, the board of education, and others within the Jackson-Madison County Consolidated School System Internal School Funds, and is not intended to be and should not be used by anyone other than these specified parties.

Nashville, Tennessee
September 28, 2020



**JACKSON-MADISON COUNTY
CONSOLIDATED SCHOOL SYSTEM**

INTERNAL SCHOOL FUNDS

FINANCIAL STATEMENTS

JUNE 30, 2020

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS

Table of Contents

INTRODUCTORY SECTION	
Roster of Publicly Elected Officials and Roster of Appointed Officials.....	1
INDEPENDENT AUDITOR’S REPORT.....	2 - 4
BASIC FINANCIAL STATEMENTS	
Combined Balance Sheet (Regulatory Basis) - All Schools.....	5 - 6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis) - All Schools	7
Notes to financial statements	8 - 17
SUPPLEMENTARY INFORMATION	
Individual School Financial Statements	
Alexander Elementary School	
Balance Sheet (Regulatory Basis)	18
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	19
Andrew Jackson Elementary School	
Balance Sheet (Regulatory Basis)	20
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	21
Arlington Elementary School	
Balance Sheet (Regulatory Basis).....	22
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	23
Community Montessori	
Balance Sheet (Regulatory Basis).....	24
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	25
Denmark Elementary School	
Balance Sheet (Regulatory Basis)	26
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	27

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS

Table of Contents - Continued

East Elementary School	
Balance Sheet (Regulatory Basis).....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	29
Isaac Lane Elementary School	
Balance Sheet (Regulatory Basis)	30
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	31
Jackson Career and Technology School	
Balance Sheet (Regulatory Basis)	32
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	33
Lincoln Elementary School	
Balance Sheet (Regulatory Basis).....	34
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	35
Pope School	
Balance Sheet (Regulatory Basis).....	36
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	37
South Elementary School	
Balance Sheet (Regulatory Basis).....	38
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	39
Thelma Barker Elementary School	
Balance Sheet (Regulatory Basis).....	40
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	41
Nova Early Learning Center	
Balance Sheet (Regulatory Basis).....	42
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	43

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS

Table of Contents - Continued

North Parkway Middle School	
Balance Sheet (Regulatory Basis).....	44
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	45
Northeast Middle School	
Balance Sheet (Regulatory Basis).....	46
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	47
Parkview Learning Center	
Balance Sheet (Regulatory Basis).....	48
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	49
Rose Hill School	
Balance Sheet (Regulatory Basis).....	50
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	51
West Bemis Middle School	
Balance Sheet (Regulatory Basis).....	52
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	53
Jackson Central-Merry Early College High School	
Balance Sheet (Regulatory Basis)	54
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis)	55
Liberty Technology Magnet High School	
Balance Sheet (Regulatory Basis)	56 - 57
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	58
Detailed Schedule of Activities and Athletics	59
Detailed Schedule of Departments and Vocational	60

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS

Table of Contents - Continued

Madison Academic Magnet High School	
Balance Sheet (Regulatory Basis)	61 - 62
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	63
Detailed Schedule of Activities and Athletics	64
Detailed Schedule of Departments.....	65
North Side High School	
Balance Sheet (Regulatory Basis)	66 - 67
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis)	68
Detailed Schedule of Activities and Athletics	69
Detailed Schedule of Departments and Vocational	70
South Side High School	
Balance Sheet (Regulatory Basis)	71
Statement of Revenues, Expenditures, and Changes in Fund Balances (Regulatory Basis).....	72
Detailed Schedule of Activities and Athletics	73
Detailed Schedule of Departments and Vocational	74
SUPPLEMENTAL SCHEDULES AND OTHER INFORMATION	
Schedule of Interfund Transfers	75 - 76
Schedule of Salary Supplements	77 - 79
Schedule of Insurance Coverage	80
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	
	81 - 82
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	83
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS.....	84
MANAGEMENT’S CORRECTIVE ACTION PLAN	85

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
ROSTER OF PUBLICLY ELECTED OFFICIALS AND
ROSTER OF APPOINTED OFFICIALS
YEAR ENDED JUNE 30, 2020

ROSTER OF ELECTED OFFICIALS

BOARD OF EDUCATION

James Johnson, Board Chairman	Jackson, Tennessee
Kevin Alexander	Jackson, Tennessee
Wayne Arnold	Jackson, Tennessee
Dorothy Black	Jackson, Tennessee
Jim Campbell	Jackson, Tennessee
Janice Hampton	Jackson, Tennessee
AJ Massey	Jackson, Tennessee
Carol Estes-McCright	Jackson, Tennessee
Shannon Stewart	Jackson, Tennessee

ROSTER OF APPOINTED OFFICIALS

SUPERINTENDENT

Ray Washington	Jackson, Tennessee
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Independent Auditor's Report

To the Board of Education
Jackson-Madison County Consolidated School System
Jackson, Tennessee

Report on the Financial Statements

We have audited the accompanying combined balance sheet (regulatory basis) of the Jackson-Madison County Consolidated School System 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 the Jackson-Madison County Consolidated School System 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. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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.

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.

Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles

As described in Note A of the financial statements, the financial statements are prepared by the Jackson-Madison County Consolidated School System 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 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 the Jackson-Madison County Consolidated School System 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 the Jackson-Madison County Consolidated School System 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. 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 the Jackson-Madison County Consolidated School System 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.

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 Jackson-Madison County Consolidated School System 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 schedule of interfund transfers, schedule of salary supplements, schedule of insurance coverage, 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 of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by the Jackson-Madison County Consolidated School System 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 introductory section and management's corrective action plan 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 September 28, 2020, on our consideration of the Jackson-Madison County Consolidated School System 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 the Jackson-Madison County Consolidated School System 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 the Jackson-Madison County Consolidated School System Internal School Funds' internal control over financial reporting and compliance.

Nashville, Tennessee
September 28, 2020

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET (REGULATORY BASIS) - ALL SCHOOLS
JUNE 30, 2020

Schools	ASSETS			
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets
Elementary Schools:				
Alexander Elementary	\$ 18,147	\$ -	\$ 355	\$ 18,502
Andrew Jackson Elementary	15,332	-	-	15,332
Arlington Elementary	15,938	-	-	15,938
Community Montessori	27,438	-	-	27,438
Denmark Elementary	37,677	-	-	37,677
East Elementary	27,424	-	-	27,424
Isaac Lane Elementary	15,760	-	-	15,760
Jackson Career and Technology	18,793	-	-	18,793
Lincoln Elementary	37,893	-	-	37,893
Pope	15,108	-	-	15,108
South Elementary	28,114	-	-	28,114
Thelma Barker Elementary	67,155	-	-	67,155
Nova Early Learning Center	16,949	-	-	16,949
Middle Schools:				
North Parkway Middle	14,664	109	-	14,773
Northeast Middle	64,929	-	-	64,929
Parkview Learning Center	4,413	-	-	4,413
Rose Hill	74,765	-	-	74,765
West Bemis Middle	37,768	-	-	37,768
High Schools:				
Jackson Central-Merry Early College High	9,714	-	-	9,714
Liberty Technology Magnet High	208,912	-	-	208,912
Madison Academic Magnet High	128,833	-	-	128,833
North Side High	70,020	-	-	70,020
South Side High	211,212	-	-	211,212
Totals	<u>\$ 1,166,958</u>	<u>\$ 109</u>	<u>\$ 355</u>	<u>\$ 1,167,422</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET (REGULATORY BASIS) - ALL SCHOOLS
JUNE 30, 2020

Schools	LIABILITIES		FUND BALANCES						Total Liabilities and Fund Balances	
	Accounts Payable	Total	General Fund			Restricted Fund		Total Fund Balances		
			Non-Spendable	Unassigned	Total General Fund	Restricted	Assigned			Total Restricted Fund
Elementary Schools:										
Alexander Elementary	\$ 105	\$ 105	\$ -	\$ 8,814	\$ 8,814	\$ 5,838	\$ 3,745	\$ 9,583	\$ 18,397	\$ 18,502
Andrew Jackson Elementary	-	-	-	14,073	14,073	806	453	1,259	15,332	15,332
Arlington Elementary	-	-	-	13,374	13,374	29	2,535	2,564	15,938	15,938
Community Montessori	-	-	-	16,885	16,885	474	10,079	10,553	27,438	27,438
Denmark Elementary	-	-	-	22,125	22,125	3,919	11,633	15,552	37,677	37,677
East Elementary	-	-	-	6,357	6,357	17,490	3,577	21,067	27,424	27,424
Isaac Lane Elementary	-	-	-	14,030	14,030	1,241	489	1,730	15,760	15,760
Jackson Career and Technology	-	-	-	4,289	4,289	3,617	10,887	14,504	18,793	18,793
Lincoln Elementary	-	-	-	35,565	35,565	872	1,456	2,328	37,893	37,893
Pope	-	-	-	9,280	9,280	4,679	1,149	5,828	15,108	15,108
South Elementary	-	-	-	21,242	21,242	407	6,465	6,872	28,114	28,114
Thelma Barker Elementary	55	55	-	54,283	54,283	3,127	9,690	12,817	67,100	67,155
Nova Early Learning Center	-	-	-	15,113	15,113	56	1,780	1,836	16,949	16,949
Middle Schools:										
North Parkway Middle	-	-	109	3,175	3,284	553	10,936	11,489	14,773	14,773
Northeast Middle	-	-	-	13,003	13,003	3,540	48,386	51,926	64,929	64,929
Parkview Learning Center	-	-	-	4,382	4,382	31	-	31	4,413	4,413
Rose Hill	-	-	-	35,985	35,985	17,732	21,048	38,780	74,765	74,765
West Bemis Middle	-	-	-	20,957	20,957	598	16,213	16,811	37,768	37,768
High Schools:										
Jackson Central-Merry Early College High	-	-	-	5,710	5,710	948	3,056	4,004	9,714	9,714
Liberty Technology Magnet High	-	-	-	135,767	135,767	15,848	57,297	73,145	208,912	208,912
Madison Academic Magnet High	7,127	7,127	-	63,368	63,368	547	57,791	58,338	121,706	128,833
North Side High	3,508	3,508	-	27,583	27,583	12,738	26,191	38,929	66,512	70,020
South Side High	-	-	-	119,117	119,117	12,546	79,549	92,095	211,212	211,212
Totals	\$ 10,795	\$ 10,795	\$ 109	\$ 664,477	\$ 664,586	\$ 107,636	\$ 384,405	\$ 492,041	\$1,156,627	\$1,167,422

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS) - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2020

Schools	Fund Balance 6/30/2019	Revenues	Expenditures	Excess (Deficit) of Revenue Over (Under) Expenditures	Other Financing Sources (Uses)		Excess (Deficit) of Revenue and Other Sources Over (Under) Expenditures and Other Uses	Fund Balance 6/30/2020
					Operating In	Transfers Out		
Elementary Schools:								
Alexander Elementary	\$ 18,145	\$ 37,172	\$ 36,920	\$ 252	\$ -	\$ -	\$ 252	\$ 18,397
Andrew Jackson Elementary	2,399	32,182	19,249	12,933	-	-	12,933	15,332
Arlington Elementary	18,887	43,906	46,855	(2,949)	-	-	(2,949)	15,938
Community Montessori	19,826	60,416	52,804	7,612	-	-	7,612	27,438
Denmark Elementary	31,728	50,911	44,962	5,949	-	-	5,949	37,677
East Elementary	25,667	43,689	41,932	1,757	-	-	1,757	27,424
Isaac Lane Elementary	19,303	25,134	28,677	(3,543)	-	-	(3,543)	15,760
Jackson Career and Technology	22,842	33,229	37,278	(4,049)	-	-	(4,049)	18,793
Lincoln Elementary	39,804	20,389	22,300	(1,911)	-	-	(1,911)	37,893
Pope	24,024	44,087	53,003	(8,916)	-	-	(8,916)	15,108
South Elementary	29,027	31,874	32,787	(913)	-	-	(913)	28,114
Thelma Barker Elementary	68,319	50,805	52,024	(1,219)	-	-	(1,219)	67,100
Nova Early Learning Center	13,899	15,146	12,096	3,050	-	-	3,050	16,949
Middle Schools:								
North Parkway Middle	10,488	77,742	73,457	4,285	-	-	4,285	14,773
Northeast Middle	48,576	119,675	103,322	16,353	-	-	16,353	64,929
Parkview Learning Center	4,713	4,765	5,065	(300)	-	-	(300)	4,413
Rose Hill	63,350	93,976	82,561	11,415	-	-	11,415	74,765
West Bemis Middle	36,226	100,541	98,999	1,542	-	-	1,542	37,768
High Schools:								
Jackson Central-Merry Early College High	8,935	48,838	48,059	779	-	-	779	9,714
Liberty Technology Magnet High	196,799	186,236	174,123	12,113	9,836	(9,836)	12,113	208,912
Madison Academic Magnet High	88,867	162,951	130,112	32,839	1,382	(1,382)	32,839	121,706
North Side High	43,460	234,649	211,597	23,052	14,599	(14,599)	23,052	66,512
South Side High	199,179	215,609	203,576	12,033	56,864	(56,864)	12,033	211,212
Totals	<u>\$1,034,463</u>	<u>\$1,733,922</u>	<u>\$1,611,758</u>	<u>\$ 122,164</u>	<u>\$ 82,681</u>	<u>\$ (82,681)</u>	<u>\$ 122,164</u>	<u>\$ 1,156,627</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

BACKGROUND

Section 49-2-110, *Tennessee Code Annotated*, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

This report includes only the internal school funds of the Jackson-Madison County Consolidated School System. 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 local 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 for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Other Comprehensive Basis of Accounting (OCBOA)

The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this 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 the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted “accounts” is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding “fund balance” is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

Measurement Focus/Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - 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.

Inventory

Inventory consists of bookstore supplies. A physical count of inventories is made at year-end and the consumption method is used for recording the year end value. The inventory is recorded at cost, based on the first-in, first-out method of valuation. Significant items of inventory, if any, on hand at year-end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year no significant amounts of such donations were received.

Fund Balances

Fund balances are presented in the accompanying financial statements as follows:

Nonspendable Fund Balance - Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

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 BEP (Basic Education Program) funds and grant funds.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools; however, they have elected to release the assignment on any unspent allocated funds at the end of each year. 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*.

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 school system's policy to use assigned resources first, then unassigned resources as they are needed.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The fund balance detail for the Jackson-Madison County Consolidated School System Internal School Funds is reflected below. Additional detail is provided on the individual school financial statements.

	<u>Non-Spendable</u>		<u>Total General</u>
	<u>Inventory</u>	<u>Unassigned</u>	<u>Fund Balances</u>
General Fund:			
Elementary Schools:			
Alexander Elementary	\$ -	\$ 8,814	\$ 8,814
Andrew Jackson Elementary	-	14,073	14,073
Arlington Elementary	-	13,374	13,374
Community Montessori	-	16,885	16,885
Denmark Elementary	-	22,125	22,125
East Elementary	-	6,357	6,357
Isaac Lane Elementary	-	14,030	14,030
Jackson Career and Technology	-	4,289	4,289
Lincoln Elementary	-	35,565	35,565
Pope	-	9,280	9,280
South Elementary	-	21,242	21,242
Thelma Barker Elementary	-	54,283	54,283
Nova Early Learning Center	-	15,113	15,113
Middle Schools:			
North Parkway Middle	109	3,175	3,284
Northeast Middle	-	13,003	13,003
Parkview Learning Center	-	4,382	4,382
Rose Hill	-	35,985	35,985
West Bemis Middle	-	20,957	20,957
High Schools:			
Jackson Central-Merry Early College High	-	5,710	5,710
Liberty Technology Magnet High	-	135,767	135,767
Madison Academic Magnet High	-	63,368	63,368
North Side High	-	27,583	27,583
South Side High	-	119,117	119,117
Total General Fund	<u>\$ 109</u>	<u>\$664,477</u>	<u>\$ 664,586</u>

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

	<u>Restricted</u>	<u>Assigned</u>	<u>Total Restricted Fund Balances</u>
Restricted Fund:			
Elementary Schools:			
Alexander Elementary	\$ 5,838	\$ 3,745	\$ 9,583
Andrew Jackson Elementary	806	453	1,259
Arlington Elementary	29	2,535	2,564
Community Montessori	474	10,079	10,553
Denmark Elementary	3,919	11,633	15,552
East Elementary	17,490	3,577	21,067
Isaac Lane Elementary	1,241	489	1,730
Jackson Career and Technology	3,617	10,887	14,504
Lincoln Elementary	872	1,456	2,328
Pope	4,679	1,149	5,828
South Elementary	407	6,465	6,872
Thelma Barker Elementary	3,127	9,690	12,817
Nova Early Learning Center	56	1,780	1,836
Middle Schools:			
North Parkway Middle	553	10,936	11,489
Northeast Middle	3,540	48,386	51,926
Parkview Learning Center	31	-	31
Rose Hill	17,732	21,048	38,780
West Bemis Middle	598	16,213	16,811
High Schools:			
Jackson Central-Merry Early College High	948	3,056	4,004
Liberty Technology Magnet High	15,848	57,297	73,145
Madison Academic Magnet High	547	57,791	58,338
North Side High	12,738	26,191	38,929
South Side High	12,546	79,549	92,095
Total Restricted Fund	<u>\$ 107,636</u>	<u>\$ 384,405</u>	<u>\$ 492,041</u>

B. DEPOSITS

Legal Provisions

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. 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.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

B. DEPOSITS - Continued

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

C. COMMITMENTS

Noncancelable Leases

Jackson-Madison County Consolidated School System Internal School Funds has entered into certain noncancelable copier and printer leases. The various schools are obligated to make the monthly payments on these leases as follows:

School	Monthly Payment	Minimum Lease Payment/Balance		Company
Alexander Elementary	\$ 61	2021	\$ 732	Konica Minolta
		2022	732	
		2023	488	
		Balance	\$ 1,952	
Andrew Jackson Elementary	\$ 120	2021	\$ 1,440	Konica Minolta
		2022	1,440	
		2023	960	
		Balance	\$ 3,840	
Community Montessori	\$ 39	2021	\$ 468	Konica Minolta
		2022	468	
		2023	312	
		Balance	\$ 1,248	
Denmark Elementary	\$ 78	2021	\$ 936	Konica Minolta
		2022	936	
		2023	624	
		Balance	\$ 2,496	

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

C. COMMITMENTS - Continued

School	Monthly Payment	Minimum Lease Payment/Balance		Company
East Elementary	\$ 246	2021	\$ 2,952	Konica Minolta
		2022	2,952	
		2023	2,020	
		2024	52	
		Balance	\$ 7,976	
Isaac Lane Elementary	\$ 97	2021	\$ 1,164	Konica Minolta
		2022	1,164	
		2023	913	
		2024	93	
		Balance	\$ 3,334	
Jackson Career and Technology	\$ 126	2021	\$ 1,512	Konica Minolta
		2022	1,512	
		2023	1,132	
		2024	248	
		Balance	\$ 4,404	
Lincoln Elementary	\$ 66	2021	\$ 792	Konica Minolta
		2022	792	
		2023	528	
		Balance	\$ 2,112	
Pope School	\$ 154	2021	\$ 1,848	
		2022	1,848	
		2023	1,232	
		Balance	\$ 4,928	
North Parkway Middle	\$ 334	2021	\$ 4,008	Konica Minolta
		2022	4,008	
		2023	2,770	
		Balance	\$ 10,786	
Parkview Learning Center	\$ 49	2021	\$ 588	
		2022	588	
		2023	392	
		Balance	\$ 1,568	
West Bemis Middle	\$ 134	2021	\$ 1,608	Konica Minolta
		2022	1,608	
		2023	1,072	
		Balance	\$ 4,288	

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

C. COMMITMENTS - Continued

School	Monthly Payment	Minimum Lease Payment/Balance		Company
Jackson Central-Merry Early College High	\$ 11	2021	\$ 132	Konica Minolta
		2022	132	
		2023	88	
		Balance	\$ 352	
Liberty Technology Magnet High	\$ 46	2021	\$ 552	Konica Minolta
		2022	552	
		2023	468	
		2024	200	
		Balance	\$ 1,772	
Madison Academic Magnet High	\$ 72	2021	\$ 864	Konica Minolta
		2022	864	
		2023	494	
		Balance	\$ 2,222	
North Side High	\$ 150	2021	\$ 1,800	Konica Minolta
		2022	1,800	
		2023	1,200	
		Balance	\$ 4,800	
South Side High	\$ 145	2021	\$ 1,740	Konica Minolta
		2022	1,740	
		2023	1,160	
		Balance	\$ 4,640	

D. CAPITAL ASSETS

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the board of education.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

E. PRIOR PERIOD ADJUSTMENT

Nova Early Learning Center's beginning fund balances of the BEP funds and Pre-K classroom supplies accounts within the restricted fund have been adjusted by \$228 in order to properly reflect fund balances as of July 1, 2019. These restatements were to correct classification of prior year revenues and expenditures between the restricted fund accounts.

F. COVID-19 PANDEMIC

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak"). In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the pandemic continues to evolve as of the date of this report and has affected the Jackson-Madison County Consolidated School System Internal School Funds' operational and financial performance due to the impact on its students, employees and vendors, which is the result of various restrictions put in place by governments to curtail the spread of the coronavirus as well as due to developments such as social distancing and shelter-in-place directives.

While expected to be temporary, the Jackson-Madison County Consolidated School System Internal School Funds cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time. If the pandemic continues, it may have an adverse effect on the Jackson-Madison County Consolidated School System Internal School Funds' results of future operations, financial position, and liquidity in fiscal year 2021.

G. SUBSEQUENT EVENTS

Jackson-Madison County Consolidated School System Internal School Funds has evaluated subsequent events through September 28, 2020, the date the financial statements were available for issuance, and has determined that there are no subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION:
INDIVIDUAL SCHOOL
FINANCIAL STATEMENTS

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
ALEXANDER ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances					Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General fund	\$ 8,564	\$ -	\$ 355	\$ 8,919	\$ 105	\$ -	\$ -	\$ -	\$ 8,814	\$ 8,814	\$ 8,919
Restricted fund:											
BEP funds	4,019	-	-	4,019	-	-	4,019	-	-	4,019	4,019
Faculty fund	668	-	-	668	-	-	-	668	-	668	668
Leads grant	250	-	-	250	-	-	250	-	-	250	250
Library	74	-	-	74	-	-	-	74	-	74	74
Partners in education	269	-	-	269	-	-	269	-	-	269	269
P.E. fund	2,995	-	-	2,995	-	-	-	2,995	-	2,995	2,995
Pre-K classroom supplies	8	-	-	8	-	-	-	8	-	8	8
Student ticket subsidy	1,300	-	-	1,300	-	-	1,300	-	-	1,300	1,300
Total restricted fund	9,583	-	-	9,583	-	-	5,838	3,745	-	9,583	9,583
Total general and restricted funds	<u>\$ 18,147</u>	<u>\$ -</u>	<u>\$ 355</u>	<u>\$ 18,502</u>	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ 5,838</u>	<u>\$ 3,745</u>	<u>\$ 8,814</u>	<u>\$ 18,397</u>	<u>\$ 18,502</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
ALEXANDER ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 1,115			
Board allocations		6,624	1,594			
Field trips		516	860			
Fines, fees, and dues		36	16			
Fundraisers		19,750	12,552			
Gifts and donations		1,103	-			
Instruction		-	4,794			
Interest		12	-			
Operation and maintenance		-	6,283			
Resale items		1,317	405			
Student uniforms and supplies		-	59			
Student/ parent event		-	750			
Total general fund	\$ 7,884	29,358	28,428	\$ -	\$ -	\$ 8,814
Restricted fund:						
BEP funds	3,626	4,603	4,210	-	-	4,019
Faculty fund	598	625	555	-	-	668
Leads grant	-	250	-	-	-	250
Library	1,909	1,121	2,956	-	-	74
Partners in education	487	-	218	-	-	269
P.E. fund	3,156	-	161	-	-	2,995
Pre-K classroom supplies	-	400	392	-	-	8
Student ticket subsidy	485	815	-	-	-	1,300
Total restricted fund	10,261	7,814	8,492	-	-	9,583
Total general and restricted funds	\$ 18,145	\$ 37,172	\$ 36,920	\$ -	\$ -	\$ 18,397

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 ANDREW JACKSON ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 14,073	\$ -	\$ -	\$ 14,073	\$ -	\$ -	\$ -	\$ -	\$ 14,073	\$ 14,073	\$ 14,073
Restricted fund:											
BEP funds	798	-	-	798	-	-	798	-	-	798	798
Donation for needy students	1	-	-	1	-	-	1	-	-	1	1
Faculty fund	410	-	-	410	-	-	-	410	-	410	410
GEMS	7	-	-	7	-	-	-	7	-	7	7
Library	35	-	-	35	-	-	-	35	-	35	35
Music	1	-	-	1	-	-	-	1	-	1	1
Partners in education	7	-	-	7	-	-	7	-	-	7	7
Total restricted fund	1,259	-	-	1,259	-	-	806	453	-	1,259	1,259
Total general and restricted funds	<u>\$ 15,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 806</u>	<u>\$ 453</u>	<u>\$ 14,073</u>	<u>\$ 15,332</u>	<u>\$ 15,332</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
ANDREW JACKSON ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 934			
Board allocations		8,732	3,006			
Field trips		97	427			
Fundraisers		4,201	1,750			
Gifts and donations		6,648	250			
Instruction		-	1,018			
Interest		18	-			
Operation and maintenance		126	2,009			
Resale items		1,812	-			
Student/ parent event		-	220			
Total general fund	\$ 2,053	21,634	9,614	\$ -	\$ -	\$ 14,073
Restricted fund:						
BEP funds	185	6,816	6,203	-	-	798
Donation for needy students	1	-	-	-	-	1
Faculty fund	52	2,041	1,683	-	-	410
GEMS	7	-	-	-	-	7
Library	93	1,491	1,549	-	-	35
Music	1	-	-	-	-	1
Partners in education	7	-	-	-	-	7
Pre-K classroom supplies	-	200	200	-	-	-
Total restricted fund	346	10,548	9,635	-	-	1,259
Total general and restricted funds	\$ 2,399	\$ 32,182	\$ 19,249	\$ -	\$ -	\$ 15,332

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 ARLINGTON ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 13,374	\$ -	\$ -	\$ 13,374	\$ -	\$ -	\$ -	\$ -	\$ 13,374	\$ 13,374	\$ 13,374
Restricted fund:											
BEP funds	13	-	-	13	-	-	13	-	-	13	13
Beta club	18	-	-	18	-	-	-	18	-	18	18
Coordinated school health	1	-	-	1	-	-	1	-	-	1	1
Faculty fund	653	-	-	653	-	-	-	653	-	653	653
Library	1,799	-	-	1,799	-	-	-	1,799	-	1,799	1,799
Pre-K classroom supplies	65	-	-	65	-	-	-	65	-	65	65
Student ticket subsidy	15	-	-	15	-	-	15	-	-	15	15
Total restricted fund	<u>2,564</u>	<u>-</u>	<u>-</u>	<u>2,564</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>2,535</u>	<u>-</u>	<u>2,564</u>	<u>2,564</u>
Total general and restricted funds	<u>\$ 15,938</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,938</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 2,535</u>	<u>\$ 13,374</u>	<u>\$ 15,938</u>	<u>\$ 15,938</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 ARLINGTON ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 1,972			
Board allocations		10,694	10,286			
Field trips		5,456	6,044			
Fines, fees, and dues		234	-			
Fundraisers		8,097	2,983			
Gifts and donations		106	-			
Instruction		-	5,835			
Interest		23	-			
Operation and maintenance		-	2,497			
Resale items		3,013	571			
Total general fund	\$ 15,939	27,623	30,188	\$ -	\$ -	\$ 13,374
Restricted fund:						
BEP funds	744	8,400	9,131	-	-	13
Beta club	18	-	-	-	-	18
Coordinated school health	1	-	-	-	-	1
Faculty fund	838	493	678	-	-	653
Library	1,261	6,990	6,452	-	-	1,799
Pre-K classroom supplies	71	400	406	-	-	65
Student ticket subsidy	15	-	-	-	-	15
Total restricted fund	2,948	16,283	16,667	-	-	2,564
Total general and restricted funds	\$ 18,887	\$ 43,906	\$ 46,855	\$ -	\$ -	\$ 15,938

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
COMMUNITY MONTESSORI
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$ 16,885	\$ -	\$ -	\$ 16,885	\$ -	\$ -	\$ -	\$ -	\$ 16,885	\$ 16,885	\$ 16,885
Restricted fund:											
BEP funds	412	-	-	412	-	-	412	-	-	412	412
Book club	79	-	-	79	-	-	-	79	-	79	79
Chorus	303	-	-	303	-	-	-	303	-	303	303
Library	9,440	-	-	9,440	-	-	-	9,440	-	9,440	9,440
Partners in education	61	-	-	61	-	-	61	-	-	61	61
PTO donation	1	-	-	1	-	-	1	-	-	1	1
Sunshine fund	257	-	-	257	-	-	-	257	-	257	257
Total restricted fund	10,553	-	-	10,553	-	-	474	10,079	-	10,553	10,553
Total general and restricted funds	<u>\$ 27,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 474</u>	<u>\$ 10,079</u>	<u>\$ 16,885</u>	<u>\$ 27,438</u>	<u>\$ 27,438</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
COMMUNITY MONTESSORI
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 605			
Board allocations		10,932	7,416			
Field trips		13,561	12,972			
Fines, fees, and dues		142	-			
Gifts and donations		2,000	-			
Instruction		-	3,540			
Interest		48	-			
Operation and maintenance		-	1,825			
Rent of school facilities		665	163			
Resale items		4,119	-			
Student/ parent event		1,850	1,850			
Total general fund	\$ 11,939	33,317	28,371	\$ -	\$ -	\$ 16,885
Restricted fund:						
BEP funds	534	6,700	6,822	-	-	412
Book club	79	-	-	-	-	79
Chorus	-	908	605	-	-	303
Library	5,108	15,675	11,343	-	-	9,440
Partners in education	61	-	-	-	-	61
PTO donation	1,753	3,816	5,568	-	-	1
Sunshine fund	352	-	95	-	-	257
Total restricted fund	7,887	27,099	24,433	-	-	10,553
Total general and restricted funds	\$ 19,826	\$ 60,416	\$ 52,804	\$ -	\$ -	\$ 27,438

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
DENMARK ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances					Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General fund	\$ 22,125	\$ -	\$ -	\$ 22,125	\$ -	\$ -	\$ -	\$ -	\$ 22,125	\$ 22,125	\$ 22,125
Restricted fund:											
BEP funds	2,696	-	-	2,696	-	-	2,696	-	-	2,696	2,696
Beta club	559	-	-	559	-	-	-	559	-	559	559
Coordinated school health	598	-	-	598	-	-	598	-	-	598	598
Faculty fund	1,182	-	-	1,182	-	-	-	1,182	-	1,182	1,182
Fifth grade English	40	-	-	40	-	-	-	40	-	40	40
Library	1,659	-	-	1,659	-	-	-	1,659	-	1,659	1,659
Memorial fund	133	-	-	133	-	-	-	133	-	133	133
P.E. fund	7,406	-	-	7,406	-	-	-	7,406	-	7,406	7,406
Pre-K classroom supplies	324	-	-	324	-	-	-	324	-	324	324
Science lab	330	-	-	330	-	-	-	330	-	330	330
Student ticket subsidy	625	-	-	625	-	-	625	-	-	625	625
Total restricted fund	15,552	-	-	15,552	-	-	3,919	11,633	-	15,552	15,552
Total general and restricted funds	<u>\$ 37,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,919</u>	<u>\$ 11,633</u>	<u>\$ 22,125</u>	<u>\$ 37,677</u>	<u>\$ 37,677</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
DENMARK ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 1,157			
Board allocations		7,808	5,215			
Field trips		4,631	4,684			
Fines, fees, and dues		286	-			
Fundraisers		12,903	6,629			
Gifts and donations		1,084	-			
Instruction		-	4,262			
Interest		58	-			
Operation and maintenance		25	2,123			
Resale items		2,971	-			
Total general fund	\$ 16,429	29,766	24,070	\$ -	\$ -	\$ 22,125
Restricted fund:						
BEP funds	1,652	5,800	4,756	-	-	2,696
Beta club	100	1,020	561	-	-	559
Coordinated school health	598	-	-	-	-	598
Faculty fund	312	1,300	430	-	-	1,182
Fifth grade English	40	-	-	-	-	40
GEMS	-	127	127	-	-	-
Library	2,342	10,371	11,054	-	-	1,659
Memorial fund	133	-	-	-	-	133
P.E. fund	9,413	1,229	3,236	-	-	7,406
Pre-K classroom supplies	84	400	160	-	-	324
Science lab	-	330	-	-	-	330
Student ticket subsidy	625	568	568	-	-	625
Total restricted fund	15,299	21,145	20,892	-	-	15,552
Total general and restricted funds	\$ 31,728	\$ 50,911	\$ 44,962	\$ -	\$ -	\$ 37,677

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 EAST ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 6,357	\$ -	\$ -	\$ 6,357	\$ -	\$ -	\$ -	\$ -	\$ 6,357	\$ 6,357	\$ 6,357
Restricted fund:											
BEP funds	1,903	-	-	1,903	-	-	1,903	-	-	1,903	1,903
Coordinated school health	15,579	-	-	15,579	-	-	15,579	-	-	15,579	15,579
Faculty fund	16	-	-	16	-	-	-	16	-	16	16
GEMS	501	-	-	501	-	-	-	501	-	501	501
Library	1,951	-	-	1,951	-	-	-	1,951	-	1,951	1,951
Music	537	-	-	537	-	-	-	537	-	537	537
Pre-K classroom supplies	58	-	-	58	-	-	-	58	-	58	58
PTO donation	8	-	-	8	-	-	8	-	-	8	8
Student government	514	-	-	514	-	-	-	514	-	514	514
Total restricted fund	21,067	-	-	21,067	-	-	17,490	3,577	-	21,067	21,067
Total general and restricted funds	\$ 27,424	\$ -	\$ -	\$ 27,424	\$ -	\$ -	\$ 17,490	\$ 3,577	\$ 6,357	\$ 27,424	\$ 27,424

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 EAST ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 2,907			
Board allocations		10,195	5,374			
Field trips		61	-			
Fines, fees, and dues		139	-			
Fundraisers		3,277	2,573			
Gifts and donations		575	-			
Instruction		-	2,738			
Interest		50	-			
Operation and maintenance		-	4,265			
Resale items		4,159	-			
Sale of school publications		210	-			
Total general fund	\$ 5,548	18,666	17,857	\$ -	\$ -	\$ 6,357
Restricted fund:						
BEP funds	1,647	6,800	6,544	-	-	1,903
Coordinated school health	15,579	-	-	-	-	15,579
Faculty fund	16	-	-	-	-	16
GEMS	124	4,140	3,763	-	-	501
Library	1,644	12,481	12,174	-	-	1,951
Music	537	-	-	-	-	537
Pre-K classroom supplies	50	200	192	-	-	58
PTO donation	8	362	362	-	-	8
Student government	514	-	-	-	-	514
Student ticket subsidy	-	1,040	1,040	-	-	-
Total restricted fund	20,119	25,023	24,075	-	-	21,067
Total general and restricted funds	\$ 25,667	\$ 43,689	\$ 41,932	\$ -	\$ -	\$ 27,424

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
ISAAC LANE ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$ 14,030	\$ -	\$ -	\$ 14,030	\$ -	\$ -	\$ -	\$ -	\$ 14,030	\$ 14,030	\$ 14,030
Restricted fund:											
Art	1	-	-	1	-	-	-	1	-	1	1
BEP funds	1,241	-	-	1,241	-	-	1,241	-	-	1,241	1,241
Faculty fund	140	-	-	140	-	-	-	140	-	140	140
Library	191	-	-	191	-	-	-	191	-	191	191
P.E. fund	124	-	-	124	-	-	-	124	-	124	124
Pre-K classroom supplies	33	-	-	33	-	-	-	33	-	33	33
Total restricted fund	1,730	-	-	1,730	-	-	1,241	489	-	1,730	1,730
Total general and restricted funds	<u>\$ 15,760</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,760</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,241</u>	<u>\$ 489</u>	<u>\$ 14,030</u>	<u>\$ 15,760</u>	<u>\$ 15,760</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
ISAAC LANE ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 2,443			
Board allocations		10,064	7,031			
Field trips		1,193	1,328			
Fines, fees, and dues		1	-			
Fundraisers		4,303	1,667			
Gifts and donations		275	-			
Instruction		-	3,712			
Interest		32	-			
Operation and maintenance		-	2,217			
Resale items		327	-			
Sale of school publications		132	126			
Student/ parent event		-	818			
Total general fund	\$ 17,045	16,327	19,342	\$ -	\$ -	\$ 14,030
Restricted fund:						
Art	1	-	-	-	-	1
BEP funds	446	6,600	5,805	-	-	1,241
Faculty fund	99	1,332	1,291	-	-	140
GEMS	-	25	25	-	-	-
Leads grant	-	250	250	-	-	-
Library	1,574	-	1,383	-	-	191
P.E. fund	124	-	-	-	-	124
Pre-K classroom supplies	14	600	581	-	-	33
Total restricted fund	2,258	8,807	9,335	-	-	1,730
Total general and restricted funds	\$ 19,303	\$ 25,134	\$ 28,677	\$ -	\$ -	\$ 15,760

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 JACKSON CAREER AND TECHNOLOGY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 4,289	\$ -	\$ -	\$ 4,289	\$ -	\$ -	\$ -	\$ -	\$ 4,289	\$ 4,289	\$ 4,289
Restricted fund:											
Athletics	7,253	-	-	7,253	-	-	-	7,253	-	7,253	7,253
Band	842	-	-	842	-	-	-	842	-	842	842
BEP funds	2,633	-	-	2,633	-	-	2,633	-	-	2,633	2,633
Beta club	651	-	-	651	-	-	-	651	-	651	651
Chorus	239	-	-	239	-	-	-	239	-	239	239
Dance	363	-	-	363	-	-	-	363	-	363	363
Faculty fund	81	-	-	81	-	-	-	81	-	81	81
Leads grant	2	-	-	2	-	-	2	-	-	2	2
Library	195	-	-	195	-	-	-	195	-	195	195
PTO donation	4	-	-	4	-	-	4	-	-	4	4
Student council	1,197	-	-	1,197	-	-	-	1,197	-	1,197	1,197
Student ticket subsidy	978	-	-	978	-	-	978	-	-	978	978
Young gents club	66	-	-	66	-	-	-	66	-	66	66
Total restricted fund	14,504	-	-	14,504	-	-	3,617	10,887	-	14,504	14,504
Total general and restricted funds	<u>\$ 18,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,617</u>	<u>\$ 10,887</u>	<u>\$ 4,289</u>	<u>\$ 18,793</u>	<u>\$ 18,793</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 JACKSON CAREER AND TECHNOLOGY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 3,463			
Board allocations		10,796	8,050			
Field trips		-	750			
Fines, fees, and dues		1	-			
Fundraisers		35	-			
Gifts and donations		9	-			
Instruction		-	1,079			
Interest		37	-			
Operation and maintenance		-	2,987			
Resale items		281	-			
Student uniforms and supplies		-	1,372			
Student/ parent event		-	200			
Total general fund	\$ 11,031	11,159	17,901	\$ -	\$ -	\$ 4,289
Restricted fund:						
Athletics	4,975	14,208	11,930	-	-	7,253
Band	879	-	37	-	-	842
BEP funds	2,209	7,021	6,597	-	-	2,633
Beta club	545	540	434	-	-	651
Chorus	317	301	379	-	-	239
Dance	363	-	-	-	-	363
Faculty fund	81	-	-	-	-	81
Leads grant	2	-	-	-	-	2
Library	195	-	-	-	-	195
PTO donation	4	-	-	-	-	4
Student council	1,197	-	-	-	-	1,197
Student ticket subsidy	978	-	-	-	-	978
Young gents club	66	-	-	-	-	66
Total restricted fund	11,811	22,070	19,377	-	-	14,504
Total general and restricted funds	\$ 22,842	\$ 33,229	\$ 37,278	\$ -	\$ -	\$ 18,793

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 LINCOLN ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 35,565	\$ -	\$ -	\$ 35,565	\$ -	\$ -	\$ -	\$ -	\$ 35,565	\$ 35,565	\$ 35,565
Restricted fund:											
BEP funds	236	-	-	236	-	-	236	-	-	236	236
Coordinated school health	15	-	-	15	-	-	15	-	-	15	15
Environmental grant	577	-	-	577	-	-	577	-	-	577	577
Library	690	-	-	690	-	-	-	690	-	690	690
Pre-K classroom supplies	3	-	-	3	-	-	-	3	-	3	3
Student ticket subsidy	44	-	-	44	-	-	44	-	-	44	44
Sunshine fund	763	-	-	763	-	-	-	763	-	763	763
Total restricted fund	<u>2,328</u>	<u>-</u>	<u>-</u>	<u>2,328</u>	<u>-</u>	<u>-</u>	<u>872</u>	<u>1,456</u>	<u>-</u>	<u>2,328</u>	<u>2,328</u>
Total general and restricted funds	<u>\$ 37,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 872</u>	<u>\$ 1,456</u>	<u>\$ 35,565</u>	<u>\$ 37,893</u>	<u>\$ 37,893</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 LINCOLN ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 2,702			
Board allocations		7,400	4,119			
Field trips		295	1,168			
Fines, fees, and dues		11	-			
Fundraisers		1,276	467			
Gifts and donations		1,525	-			
Instruction		-	1,647			
Interest		22	-			
Operation and maintenance		-	2,430			
Resale items		1,019	-			
Sale of school publications		-	-			
Student/ parent event		1	1,700			
Total general fund	\$ 38,249	11,549	14,233	\$ -	\$ -	\$ 35,565
Restricted fund:						
BEP funds	110	4,803	4,677	-	-	236
Coordinated school health	15	-	-	-	-	15
Environmental grant	779	-	202	-	-	577
GEMS	-	80	80	-	-	-
Library	423	1,997	1,730	-	-	690
Pre-K classroom supplies	2	600	599	-	-	3
Student ticket subsidy	44	-	-	-	-	44
Sunshine fund	182	1,360	779	-	-	763
Total restricted fund	1,555	8,840	8,067	-	-	2,328
Total general and restricted funds	\$ 39,804	\$ 20,389	\$ 22,300	\$ -	\$ -	\$ 37,893

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 POPE SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 9,280	\$ -	\$ -	\$ 9,280	\$ -	\$ -	\$ -	\$ -	\$ 9,280	\$ 9,280	\$ 9,280
Restricted fund:											
Art club	12	-	-	12	-	-	-	12	-	12	12
Benevolence	255	-	-	255	-	-	255	-	-	255	255
BEP funds	2,376	-	-	2,376	-	-	2,376	-	-	2,376	2,376
Coordinated school health	2,048	-	-	2,048	-	-	2,048	-	-	2,048	2,048
Faculty fund	601	-	-	601	-	-	-	601	-	601	601
Library	180	-	-	180	-	-	-	180	-	180	180
Recycling fund	354	-	-	354	-	-	-	354	-	354	354
Student council	2	-	-	2	-	-	-	2	-	2	2
Total restricted fund	5,828	-	-	5,828	-	-	4,679	1,149	-	5,828	5,828
Total general and restricted funds	<u>\$ 15,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,679</u>	<u>\$ 1,149</u>	<u>\$ 9,280</u>	<u>\$ 15,108</u>	<u>\$ 15,108</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 POPE SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 962			
Board allocations		12,407	10,466			
Field trips		2,216	2,277			
Fines, fees, and dues		205	-			
Fundraisers		9,403	3,685			
Gifts and donations		1,080	-			
Instruction		-	15,224			
Interest		45	-			
Operation and maintenance		-	7,547			
Rent of school facilities		780	473			
Resale items		5,188	612			
Sale of school publications		86	-			
School events		-	300			
Student/ parent event		-	435			
Total general fund	\$ 19,851	31,410	41,981	\$ -	\$ -	\$ 9,280
Restricted fund:						
Art club	12	-	-	-	-	12
Benevolence	255	-	-	-	-	255
BEP funds	327	8,200	6,151	-	-	2,376
Coordinated school health	2,048	-	-	-	-	2,048
Faculty fund	447	500	346	-	-	601
Library	728	20	568	-	-	180
Partners in education	-	951	951	-	-	-
PTO donation	-	1,156	1,156	-	-	-
Recycling fund	354	-	-	-	-	354
Student council	2	-	-	-	-	2
Student ticket subsidy	-	1,850	1,850	-	-	-
Total restricted fund	4,173	12,677	11,022	-	-	5,828
Total general and restricted funds	\$ 24,024	\$ 44,087	\$ 53,003	\$ -	\$ -	\$ 15,108

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
SOUTH ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$ 21,242	\$ -	\$ -	\$ 21,242	\$ -	\$ -	\$ -	\$ -	\$ 21,242	\$ 21,242	\$ 21,242
Restricted fund:											
BEP funds	407	-	-	407	-	-	407	-	-	407	407
Faculty fund	409	-	-	409	-	-	-	409	-	409	409
Library	979	-	-	979	-	-	-	979	-	979	979
Mustang market	4,045	-	-	4,045	-	-	-	4,045	-	4,045	4,045
P.E. fund	1,026	-	-	1,026	-	-	-	1,026	-	1,026	1,026
Pre-K classroom supplies	6	-	-	6	-	-	-	6	-	6	6
Total restricted fund	6,872	-	-	6,872	-	-	407	6,465	-	6,872	6,872
Total general and restricted funds	<u>\$ 28,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 6,465</u>	<u>\$ 21,242</u>	<u>\$ 28,114</u>	<u>\$ 28,114</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
SOUTH ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 384			
Board allocations		8,474	8,446			
Field trips		752	758			
Fines, fees, and dues		63	-			
Gifts and donations		60	-			
Instruction		-	5,526			
Interest		46	-			
Operation and maintenance		-	806			
Rent of school facilities		250	-			
Resale items		4,016	-			
Student uniforms and supplies		-	33			
Total general fund	\$ 23,534	13,661	15,953	\$ -	\$ -	\$ 21,242
Restricted fund:						
BEP funds	197	5,202	4,992	-	-	407
Faculty fund	812	-	403	-	-	409
Library	1,750	6,243	7,014	-	-	979
Mustang market	1,682	6,368	4,005	-	-	4,045
P.E. fund	1,050	-	24	-	-	1,026
Pre-K classroom supplies	2	400	396	-	-	6
Total restricted fund	5,493	18,213	16,834	-	-	6,872
Total general and restricted funds	\$ 29,027	\$ 31,874	\$ 32,787	\$ -	\$ -	\$ 28,114

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 THELMA BARKER ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities Accounts Payable	Non- Spendable	Restricted	Fund Balances Assigned Unassigned		Total Fund Balances	Total Liabilities and Fund Balances
General fund	\$ 54,338	\$ -	\$ -	\$ 54,338	\$ 55	\$ -	\$ -	\$ -	\$ 54,283	\$ 54,283	\$ 54,338
Restricted fund:											
BEP funds	1,593	-	-	1,593	-	-	1,593	-	-	1,593	1,593
Coordinated school health	1,000	-	-	1,000	-	-	1,000	-	-	1,000	1,000
ESL	7	-	-	7	-	-	7	-	-	7	7
Faculty fund	435	-	-	435	-	-	-	435	-	435	435
Library	2,098	-	-	2,098	-	-	-	2,098	-	2,098	2,098
Music	3,220	-	-	3,220	-	-	-	3,220	-	3,220	3,220
Partners in education	304	-	-	304	-	-	304	-	-	304	304
P.E. fund	3,443	-	-	3,443	-	-	-	3,443	-	3,443	3,443
Recycling fund	494	-	-	494	-	-	-	494	-	494	494
Student ticket subsidy	223	-	-	223	-	-	223	-	-	223	223
Total restricted fund	12,817	-	-	12,817	-	-	3,127	9,690	-	12,817	12,817
Total general and restricted funds	\$ 67,155	\$ -	\$ -	\$ 67,155	\$ 55	\$ -	\$ 3,127	\$ 9,690	\$ 54,283	\$ 67,100	\$ 67,155

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 THELMA BARKER ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 6,673			
Board allocations		13,542	9,034			
Field trips		1,437	1,404			
Fines, fees, and dues		304	-			
Fundraisers		7,979	2,231			
Gifts and donations		175	-			
Instruction		-	8,778			
Interest		89	-			
Operation and maintenance		-	1,946			
Resale items		2,612	-			
Sale of school publications		2,944	2,586			
Total general fund	\$ 57,853	29,082	32,652	\$ -	\$ -	\$ 54,283
Restricted fund:						
BEP funds	1,125	10,009	9,541	-	-	1,593
Coordinated school health	1,000	-	-	-	-	1,000
ESL	7	-	-	-	-	7
Faculty fund	695	40	300	-	-	435
GEMS	-	61	61	-	-	-
Library	1,308	8,598	7,808	-	-	2,098
Music	1,565	1,655	-	-	-	3,220
Partners in education	304	-	-	-	-	304
P.E. fund	3,730	-	287	-	-	3,443
Recycling fund	494	-	-	-	-	494
Student ticket subsidy	238	1,360	1,375	-	-	223
Total restricted fund	10,466	21,723	19,372	-	-	12,817
Total general and restricted funds	\$ 68,319	\$ 50,805	\$ 52,024	\$ -	\$ -	\$ 67,100

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NOVA EARLY LEARNING CENTER
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$ 15,113	\$ -	\$ -	\$ 15,113	\$ -	\$ -	\$ -	\$ -	\$ 15,113	\$ 15,113	\$ 15,113
Restricted fund:											
BEP funds	50	-	-	50	-	-	50	-	-	50	50
Faculty fund	828	-	-	828	-	-	-	828	-	828	828
Leads grant	3	-	-	3	-	-	3	-	-	3	3
Library	121	-	-	121	-	-	-	121	-	121	121
Pre-K classroom supplies	823	-	-	823	-	-	-	823	-	823	823
Recycling fund	8	-	-	8	-	-	-	8	-	8	8
Wal-Mart grant	3	-	-	3	-	-	3	-	-	3	3
Total restricted fund	1,836	-	-	1,836	-	-	56	1,780	-	1,836	1,836
Total general and restricted funds	<u>\$ 16,949</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,949</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56</u>	<u>\$ 1,780</u>	<u>\$ 15,113</u>	<u>\$ 16,949</u>	<u>\$ 16,949</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NOVA EARLY LEARNING CENTER
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 673			
Board allocations		5,675	5,442			
Field trips		-	1,552			
Fines, fees, and dues		59	-			
Fundraisers		1,992	-			
Gifts and donations		1,150	-			
Interest		27	-			
Operation and maintenance		-	2,625			
Resale items		4,343	-			
Student uniforms and supplies		-	17			
Student/ parent event		-	75			
Total general fund	\$ 12,251	13,246	10,384	\$ -	\$ -	\$ 15,113
Restricted fund:						
BEP funds	50	200	200	-	-	50
Faculty fund	623	300	95	-	-	828
Leads grant	3	-	-	-	-	3
Library	291	-	170	-	-	121
Pre-K classroom supplies	670	1,400	1,247	-	-	823
Recycling fund	8	-	-	-	-	8
Wal-Mart grant	3	-	-	-	-	3
Total restricted fund	1,648	1,900	1,712	-	-	1,836
Total general and restricted funds	\$ 13,899	\$ 15,146	\$ 12,096	\$ -	\$ -	\$ 16,949

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 NORTH PARKWAY MIDDLE SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 3,175	\$ 109	\$ -	\$ 3,284	\$ -	\$ 109	\$ -	\$ -	\$ 3,175	\$ 3,284	\$ 3,284
Restricted fund:											
Art	491	-	-	491	-	-	-	491	-	491	491
Art club	15	-	-	15	-	-	-	15	-	15	15
Athletics	5,395	-	-	5,395	-	-	-	5,395	-	5,395	5,395
Band	533	-	-	533	-	-	-	533	-	533	533
BEP funds	411	-	-	411	-	-	411	-	-	411	411
Beta club	311	-	-	311	-	-	-	311	-	311	311
Chorus	17	-	-	17	-	-	-	17	-	17	17
Coordinated school health	42	-	-	42	-	-	42	-	-	42	42
Dance	800	-	-	800	-	-	-	800	-	800	800
Gospel choir	191	-	-	191	-	-	-	191	-	191	191
Library	957	-	-	957	-	-	-	957	-	957	957
Math department	1	-	-	1	-	-	-	1	-	1	1
Science lab	838	-	-	838	-	-	-	838	-	838	838
Student council	96	-	-	96	-	-	-	96	-	96	96
Sunshine fund	1,280	-	-	1,280	-	-	-	1,280	-	1,280	1,280
Uniform donations	100	-	-	100	-	-	100	-	-	100	100
YES	11	-	-	11	-	-	-	11	-	11	11
Total restricted fund	11,489	-	-	11,489	-	-	553	10,936	-	11,489	11,489
Total general and restricted funds	<u>\$ 14,664</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 14,773</u>	<u>\$ -</u>	<u>\$ 109</u>	<u>\$ 553</u>	<u>\$ 10,936</u>	<u>\$ 3,175</u>	<u>\$ 14,773</u>	<u>\$ 14,773</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 NORTH PARKWAY MIDDLE SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 6,359			
Board allocations		17,762	6,627			
Fines, fees, and dues		25	19			
Fundraisers		4,712	891			
Gifts and donations		300	-			
Instruction		-	4,612			
Interest		38	-			
Operation and maintenance		1,255	6,443			
Resale items		1,521	7			
Sale of school publications		420	420			
Total general fund	\$ 2,629	26,033	25,378	\$ -	\$ -	\$ 3,284
Restricted fund:						
Art	491	-	-	-	-	491
Art club	15	-	-	-	-	15
Athletics	1,571	41,195	37,371	-	-	5,395
Band	533	-	-	-	-	533
BEP funds	216	10,200	10,005	-	-	411
Beta club	311	-	-	-	-	311
Chorus	17	-	-	-	-	17
Coordinated school health	42	-	-	-	-	42
Dance	738	114	52	-	-	800
Gospel choir	41	200	50	-	-	191
Library	1,074	-	117	-	-	957
Math department	1	-	-	-	-	1
Science lab	838	-	-	-	-	838
Student council	96	-	-	-	-	96
Sunshine fund	1,754	-	474	-	-	1,280
Uniform donations	110	-	10	-	-	100
YES	11	-	-	-	-	11
Total restricted fund	7,859	51,709	48,079	-	-	11,489
Total general and restricted funds	\$ 10,488	\$ 77,742	\$ 73,457	\$ -	\$ -	\$ 14,773

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 NORTHEAST MIDDLE SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 13,003	\$ -	\$ -	\$ 13,003	\$ -	\$ -	\$ -	\$ -	\$ 13,003	\$ 13,003	\$ 13,003
Restricted fund:											
Academic pentathlon	8,025	-	-	8,025	-	-	-	8,025	-	8,025	8,025
Art	281	-	-	281	-	-	-	281	-	281	281
Athletics	22,822	-	-	22,822	-	-	-	22,822	-	22,822	22,822
Band	1,964	-	-	1,964	-	-	-	1,964	-	1,964	1,964
BEP funds	3,530	-	-	3,530	-	-	3,530	-	-	3,530	3,530
Beta club	1,553	-	-	1,553	-	-	-	1,553	-	1,553	1,553
Chorus	1,111	-	-	1,111	-	-	-	1,111	-	1,111	1,111
Destination imagination	10,857	-	-	10,857	-	-	-	10,857	-	10,857	10,857
Drama/ theatre	799	-	-	799	-	-	-	799	-	799	799
Eighth grade activities	3	-	-	3	-	-	-	3	-	3	3
Faculty fund	1	-	-	1	-	-	-	1	-	1	1
Floral creations club	1	-	-	1	-	-	-	1	-	1	1
4-H grant	7	-	-	7	-	-	7	-	-	7	7
Library	969	-	-	969	-	-	-	969	-	969	969
Technology grant	3	-	-	3	-	-	3	-	-	3	3
Total restricted fund	51,926	-	-	51,926	-	-	3,540	48,386	-	51,926	51,926
Total general and restricted funds	\$ 64,929	\$ -	\$ -	\$ 64,929	\$ -	\$ -	\$ 3,540	\$ 48,386	\$ 13,003	\$ 64,929	\$ 64,929

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NORTHEAST MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 275			
Board allocations		22,597	17,543			
Fines, fees, and dues		83	-			
Fundraisers		8	-			
Instruction		-	1,534			
Interest		105	-			
Operation and maintenance		-	226			
Resale items		1,531	-			
Student uniforms and supplies		-	800			
Total general fund	\$ 9,057	24,324	20,378	\$ -	\$ -	\$ 13,003
Restricted fund:						
Academic pentathlon	3,493	12,027	7,495	-	-	8,025
Art	451	70	240	-	-	281
Athletics	19,479	47,250	43,907	-	-	22,822
Band	186	17,060	15,282	-	-	1,964
BEP funds	2,253	11,800	10,523	-	-	3,530
Beta club	1,435	413	295	-	-	1,553
Chorus	283	1,841	1,013	-	-	1,111
Destination imagination	10,857	-	-	-	-	10,857
Drama/ theatre	799	-	-	-	-	799
Eighth grade activities	3	-	-	-	-	3
ESL	-	100	100	-	-	-
Faculty fund	1	-	-	-	-	1
Floral creations club	1	-	-	-	-	1
4-H grant	7	-	-	-	-	7
Library	268	4,790	4,089	-	-	969
Technology grant	3	-	-	-	-	3
Total restricted fund	39,519	95,351	82,944	-	-	51,926
Total general and restricted funds	\$ 48,576	\$119,675	\$ 103,322	\$ -	\$ -	\$ 64,929

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 PARKVIEW LEARNING CENTER
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 4,382	\$ -	\$ -	\$ 4,382	\$ -	\$ -	\$ -	\$ -	\$ 4,382	\$ 4,382	\$ 4,382
Restricted fund:											
BEP funds	24	-	-	24	-	-	24	-	-	24	24
Coordinated school health	7	-	-	7	-	-	7	-	-	7	7
Total restricted fund	31	-	-	31	-	-	31	-	-	31	31
Total general and restricted funds	<u>\$ 4,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 4,382</u>	<u>\$ 4,413</u>	<u>\$ 4,413</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
PARKVIEW LEARNING CENTER
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Board allocations		\$ 3,500	\$ 2,593			
Interest		3	-			
Operation and maintenance		-	1,327			
Vending		162	-			
Total general fund	\$ 4,637	3,665	3,920	\$ -	\$ -	\$ 4,382
Restricted fund:						
BEP funds	69	1,100	1,145	-	-	24
Coordinated school health	7	-	-	-	-	7
Total restricted fund	76	1,100	1,145	-	-	31
Total general and restricted funds	\$ 4,713	\$ 4,765	\$ 5,065	\$ -	\$ -	\$ 4,413

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 ROSE HILL SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances					Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General fund	\$ 35,985	\$ -	\$ -	\$ 35,985	\$ -	\$ -	\$ -	\$ -	\$ 35,985	\$ 35,985	\$ 35,985
Restricted fund:											
Art	225	-	-	225	-	-	-	225	-	225	225
Athletics	15,073	-	-	15,073	-	-	-	15,073	-	15,073	15,073
Band	613	-	-	613	-	-	-	613	-	613	613
BEP funds	11,121	-	-	11,121	-	-	11,121	-	-	11,121	11,121
Beta club	280	-	-	280	-	-	-	280	-	280	280
Chorus	25	-	-	25	-	-	-	25	-	25	25
Coordinated school health	6,576	-	-	6,576	-	-	6,576	-	-	6,576	6,576
Drama	595	-	-	595	-	-	-	595	-	595	595
Faculty fund	11	-	-	11	-	-	-	11	-	11	11
Helen Pouch Memorial Fund grant	3	-	-	3	-	-	3	-	-	3	3
Library	4,041	-	-	4,041	-	-	-	4,041	-	4,041	4,041
P.E. fund	125	-	-	125	-	-	-	125	-	125	125
Pre-K classroom supplies	60	-	-	60	-	-	-	60	-	60	60
PTO donation	32	-	-	32	-	-	32	-	-	32	32
Total restricted fund	38,780	-	-	38,780	-	-	17,732	21,048	-	38,780	38,780
Total general and restricted funds	<u>\$ 74,765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,732</u>	<u>\$ 21,048</u>	<u>\$ 35,985</u>	<u>\$ 74,765</u>	<u>\$ 74,765</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 ROSE HILL SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 2,786			
Board allocations		12,739	11,199			
Field trips		1,174	1,511			
Fines, fees, and dues		74	-			
Fundraisers		10,796	4,208			
Instruction		-	5,142			
Interest		116	-			
Operation and maintenance		-	1,152			
Resale items		6,375	-			
Student uniforms and supplies		-	15			
Student/ parent event		-	376			
Total general fund	\$ 31,100	31,274	26,389	\$ -	\$ -	\$ 35,985
Restricted fund:						
Art	225	-	-	-	-	225
Athletics	12,026	52,102	49,055	-	-	15,073
Band	613	-	-	-	-	613
BEP funds	7,608	8,200	4,687	-	-	11,121
Beta club	280	-	-	-	-	280
Chorus	35	-	10	-	-	25
Coordinated school health	6,576	-	-	-	-	6,576
Drama	654	-	59	-	-	595
Faculty fund	11	-	-	-	-	11
Helen Pouch Memorial Fund grant	-	500	497	-	-	3
Library	4,041	-	-	-	-	4,041
P.E. fund	125	-	-	-	-	125
Pre-K classroom supplies	56	400	396	-	-	60
PTO donation	-	1,500	1,468	-	-	32
Total restricted fund	32,250	62,702	56,172	-	-	38,780
Total general and restricted funds	\$ 63,350	\$ 93,976	\$ 82,561	\$ -	\$ -	\$ 74,765

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
WEST BEMIS MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$ 20,957	\$ -	\$ -	\$ 20,957	\$ -	\$ -	\$ -	\$ -	\$ 20,957	\$ 20,957	\$ 20,957
Restricted fund:											
Athletics	13,981	-	-	13,981	-	-	-	13,981	-	13,981	13,981
Band	1,025	-	-	1,025	-	-	-	1,025	-	1,025	1,025
BEP funds	509	-	-	509	-	-	509	-	-	509	509
Beta club	440	-	-	440	-	-	-	440	-	440	440
Book club	395	-	-	395	-	-	-	395	-	395	395
Chorus	174	-	-	174	-	-	-	174	-	174	174
Coordinated school health	89	-	-	89	-	-	89	-	-	89	89
Faculty fund	37	-	-	37	-	-	-	37	-	37	37
Library	147	-	-	147	-	-	-	147	-	147	147
P.E. fund	14	-	-	14	-	-	-	14	-	14	14
Total restricted fund	16,811	-	-	16,811	-	-	598	16,213	-	16,811	16,811
Total general and restricted funds	<u>\$ 37,768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 598</u>	<u>\$ 16,213</u>	<u>\$ 20,957</u>	<u>\$ 37,768</u>	<u>\$ 37,768</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
WEST BEMIS MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 2,102			
Board allocations		12,150	10,518			
Fines, fees, and dues		629	-			
Fundraisers		2,835	1,438			
Gifts and donations		1,355	-			
Instruction		-	759			
Interest		60	-			
Operation and maintenance		-	2,068			
Resale items		2,506	-			
Sale of school publications		391	-			
Student uniforms and supplies		-	2,840			
Student/ parent event		-	97			
Total general fund	\$ 20,853	19,926	19,822	\$ -	\$ -	\$ 20,957
Restricted fund:						
Athletics	13,727	62,635	62,381	-	-	13,981
Band	401	7,243	6,619	-	-	1,025
BEP funds	384	7,200	7,075	-	-	509
Beta club	440	-	-	-	-	440
Book club	2	1,478	1,085	-	-	395
Chorus	174	1,708	1,708	-	-	174
Coordinated school health	89	-	-	-	-	89
Faculty fund	37	300	300	-	-	37
Library	105	51	9	-	-	147
P.E. fund	14	-	-	-	-	14
Total restricted fund	15,373	80,615	79,177	-	-	16,811
Total general and restricted funds	\$ 36,226	\$100,541	\$ 98,999	\$ -	\$ -	\$ 37,768

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 JACKSON CENTRAL-MERRY EARLY COLLEGE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
General fund	\$ 5,710	\$ -	\$ -	\$ 5,710	\$ -	\$ -	\$ -	\$ -	\$ 5,710	\$ 5,710	\$ 5,710
Restricted fund:											
Art	25	-	-	25	-	-	-	25	-	25	25
BEP funds	336	-	-	336	-	-	336	-	-	336	336
Beta club	1,693	-	-	1,693	-	-	-	1,693	-	1,693	1,693
Dance	120	-	-	120	-	-	-	120	-	120	120
Faculty fund	47	-	-	47	-	-	-	47	-	47	47
National Honor Society	309	-	-	309	-	-	-	309	-	309	309
HOSA	309	-	-	309	-	-	-	309	-	309	309
P.E. fund	2	-	-	2	-	-	2	-	-	2	2
PTO donation	75	-	-	75	-	-	75	-	-	75	75
PLAN/ PSAT test	49	-	-	49	-	-	-	49	-	49	49
School beautification	535	-	-	535	-	-	535	-	-	535	535
Senior class	22	-	-	22	-	-	-	22	-	22	22
Student government	482	-	-	482	-	-	-	482	-	482	482
Total restricted fund	4,004	-	-	4,004	-	-	948	3,056	-	4,004	4,004
Total general and restricted funds	<u>\$ 9,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 948</u>	<u>\$ 3,056</u>	<u>\$ 5,710</u>	<u>\$ 9,714</u>	<u>\$ 9,714</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 JACKSON CENTRAL-MERRY EARLY COLLEGE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (REGULATORY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 649			
Athletic expenses		-	330			
Board allocations		9,534	7,884			
Field trips		-	135			
Fines, fees, and dues		17	-			
Fundraisers		2,382	2,417			
Gifts and donations		836	-			
Instruction		-	2,564			
Interest		26	-			
Operation and maintenance		178	561			
Resale items		3,959	230			
Sale of school publications		5,511	3,062			
Senior graduation		3,525	6,304			
Student/ parent event		-	426			
Total general fund	\$ 4,304	25,968	24,562	\$ -	\$ -	\$ 5,710
Restricted fund:						
Art	25	-	-	-	-	25
BEP funds	100	2,800	2,564	-	-	336
Beta club	849	17,024	16,180	-	-	1,693
Dance	-	120	-	-	-	120
Faculty fund	-	547	500	-	-	47
HOSA	-	558	249	-	-	309
National Honor Society	30	451	172	-	-	309
P.E. fund	2	-	-	-	-	2
PTO donation	-	75	-	-	-	75
PLAN/ PSAT test	32	153	136	-	-	49
School beautification	561	-	26	-	-	535
Senior class	388	390	756	-	-	22
Student government	407	752	677	-	-	482
Toyota grant	2,237	-	2,237	-	-	-
Total restricted fund	4,631	22,870	23,497	-	-	4,004
Total general and restricted funds	\$ 8,935	\$ 48,838	\$ 48,059	\$ -	\$ -	\$ 9,714

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
LIBERTY TECHNOLOGY MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						Total Liabilities and Fund Balances
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities			Fund Balances			
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General fund	\$135,767	\$ -	\$ -	\$135,767	\$ -	\$ -	\$ -	\$ -	\$135,767	\$ 135,767	\$135,767
Restricted fund:											
Academic decathlon	322	-	-	322	-	-	-	322	-	322	322
Aqua culture	269	-	-	269	-	-	-	269	-	269	269
Army/National Guard	2,455	-	-	2,455	-	-	2,455	-	-	2,455	2,455
Art	1,303	-	-	1,303	-	-	-	1,303	-	1,303	1,303
Athletic administration	3,432	-	-	3,432	-	-	-	3,432	-	3,432	3,432
Auto tech	317	-	-	317	-	-	-	317	-	317	317
Band	24	-	-	24	-	-	-	24	-	24	24
Baseball	2,424	-	-	2,424	-	-	-	2,424	-	2,424	2,424
Basketball	2,267	-	-	2,267	-	-	-	2,267	-	2,267	2,267
BEP funds	5,758	-	-	5,758	-	-	5,758	-	-	5,758	5,758
Beta club	582	-	-	582	-	-	-	582	-	582	582
Cheerleaders	63	-	-	63	-	-	-	63	-	63	63
Chorus	3,910	-	-	3,910	-	-	-	3,910	-	3,910	3,910
Communication technology	13	-	-	13	-	-	-	13	-	13	13
Coordinated school health	833	-	-	833	-	-	833	-	-	833	833
Culinary arts	2,571	-	-	2,571	-	-	-	2,571	-	2,571	2,571
Dick's Sporting Goods grant	392	-	-	392	-	-	392	-	-	392	392
DECA	148	-	-	148	-	-	-	148	-	148	148
Drama	1,584	-	-	1,584	-	-	-	1,584	-	1,584	1,584
English	10	-	-	10	-	-	-	10	-	10	10
Faculty fund	475	-	-	475	-	-	-	475	-	475	475
FBLA	195	-	-	195	-	-	-	195	-	195	195
FFA	1,529	-	-	1,529	-	-	-	1,529	-	1,529	1,529
Football	623	-	-	623	-	-	-	623	-	623	623
French club	391	-	-	391	-	-	-	391	-	391	391
Greenhouse	16,237	-	-	16,237	-	-	-	16,237	-	16,237	16,237
Greenhouse project	3,399	-	-	3,399	-	-	3,399	-	-	3,399	3,399
Guidance	192	-	-	192	-	-	-	192	-	192	192
HOSA	372	-	-	372	-	-	-	372	-	372	372
Hydroponics	2,662	-	-	2,662	-	-	-	2,662	-	2,662	2,662
International club	28	-	-	28	-	-	-	28	-	28	28
JSCC/UTM enrollment	2,079	-	-	2,079	-	-	2,079	-	-	2,079	2,079
Liberty ambassadors	3,355	-	-	3,355	-	-	-	3,355	-	3,355	3,355
Library	1,182	-	-	1,182	-	-	-	1,182	-	1,182	1,182
Lowe's AG grant	301	-	-	301	-	-	301	-	-	301	301
LRE	336	-	-	336	-	-	-	336	-	336	336

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
LIBERTY TECHNOLOGY MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		
Marketing	1,264	-	-	1,264	-	-	-	1,264	-	1,264	1,264
Math grant	631	-	-	631	-	-	631	-	-	631	631
P.E. fund	9	-	-	9	-	-	-	9	-	9	9
Robotics club	420	-	-	420	-	-	-	420	-	420	420
ROTC	7,114	-	-	7,114	-	-	-	7,114	-	7,114	7,114
Science lab	159	-	-	159	-	-	-	159	-	159	159
Softball	530	-	-	530	-	-	-	530	-	530	530
Skills USA	646	-	-	646	-	-	-	646	-	646	646
Vending	20	-	-	20	-	-	-	20	-	20	20
Volleyball	319	-	-	319	-	-	-	319	-	319	319
Total restricted fund	73,145	-	-	73,145	-	-	15,848	57,297	-	73,145	73,145
Total general and restricted funds	\$208,912	\$ -	\$ -	\$208,912	\$ -	\$ -	\$ 15,848	\$ 57,297	\$135,767	\$ 208,912	\$208,912

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
LIBERTY TECHNOLOGY MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 2,858			
Board allocations		31,760	20,350			
Field trips		-	122			
Fines, fees, and dues		128	123			
Gifts and donations		2,750	-			
Interest		582	-			
Operation and maintenance		-	9,573			
Rent of school facilities		500	-			
Resale items		14,376	-			
Sale of school publications		2,145	2,145			
Student uniforms and supplies		-	139			
Total general fund	\$ 116,422	52,241	35,310	\$ 2,414	\$ -	\$ 135,767
Restricted fund:						
Activities	26,682	24,706	31,148	-	(2,414)	17,826
Athletics	6,937	55,183	52,462	7,422	(7,422)	9,658
Departments	11,485	26,875	22,146	-	-	16,214
Vocational	35,273	27,231	33,057	-	-	29,447
Total restricted fund	80,377	133,995	138,813	7,422	(9,836)	73,145
Total general and restricted funds	\$ 196,799	\$186,236	\$ 174,123	\$ 9,836	\$ (9,836)	\$ 208,912

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
LIBERTY TECHNOLOGY MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF ACTIVITIES AND ATHLETICS
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Activities:						
Academic decathlon	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ 322
Army/National Guard	2,455	-	-	-	-	2,455
BEP funds	8,976	14,412	17,630	-	-	5,758
Beta club	1,250	8,928	9,596	-	-	582
Class of 2020	4,688	-	2,274	-	(2,414)	-
Coordinated school health	833	-	-	-	-	833
Dick's Sporting Goods grant	-	1,000	608	-	-	392
Faculty fund	1,515	-	1,040	-	-	475
FBLA	195	-	-	-	-	195
International club	28	-	-	-	-	28
JSCC/UTM enrollment	2,079	-	-	-	-	2,079
Liberty ambassadors	3,355	-	-	-	-	3,355
Lowe's AG grant	301	-	-	-	-	301
Math grant	631	-	-	-	-	631
Robotics club	54	366	-	-	-	420
Total activities	\$ 26,682	\$ 24,706	\$ 31,148	\$ -	\$ (2,414)	\$ 17,826
Athletics:						
Athletic administration	\$ 6,937	\$ 3,231	\$ 10,220	\$ 5,453	\$ (1,969)	\$ 3,432
Baseball	-	4,015	2,214	623	-	2,424
Basketball	-	16,797	14,530	-	-	2,267
Boys soccer	-	1,137	1,355	218	-	-
Cheerleaders	-	335	272	-	-	63
Concessions	-	12,936	7,483	-	(5,453)	-
Cross country	-	-	120	120	-	-
Football	-	13,700	13,700	623	-	623
Girls soccer	-	590	900	310	-	-
Softball	-	1,381	851	-	-	530
Track	-	-	75	75	-	-
Volleyball	-	1,061	742	-	-	319
Total athletics	\$ 6,937	\$ 55,183	\$ 52,462	\$ 7,422	\$ (7,422)	\$ 9,658

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
LIBERTY TECHNOLOGY MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF DEPARTMENTS AND VOCATIONAL
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Departments:						
Art	\$ 1,494	\$ -	\$ 191	\$ -	\$ -	\$ 1,303
Band	185	5,606	5,767	-	-	24
Chorus	4,458	-	548	-	-	3,910
Drama	2,265	-	681	-	-	1,584
English	10	-	-	-	-	10
French club	391	-	-	-	-	391
Guidance	192	-	-	-	-	192
Library	1,182	-	-	-	-	1,182
LRE	336	-	-	-	-	336
P.E. fund	9	7,300	7,300	-	-	9
ROTC	804	13,969	7,659	-	-	7,114
Science lab	159	-	-	-	-	159
Total departments	\$ 11,485	\$ 26,875	\$ 22,146	\$ -	\$ -	\$ 16,214
Vocational:						
Aqua culture	\$ 655	\$ 1,034	\$ 1,420	\$ -	\$ -	\$ 269
Auto tech	317	-	-	-	-	317
Communication technology	13	-	-	-	-	13
Culinary arts	3,369	5,883	6,681	-	-	2,571
DECA	18	865	735	-	-	148
FFA	1,185	4,334	3,990	-	-	1,529
Greenhouse	21,526	10,260	15,549	-	-	16,237
Greenhouse project	3,399	-	-	-	-	3,399
HOSA	372	-	-	-	-	372
Hydroponics	2,802	637	777	-	-	2,662
Marketing	867	4,218	3,821	-	-	1,264
Skills USA	730	-	84	-	-	646
Vending	20	-	-	-	-	20
Total vocational	\$ 35,273	\$ 27,231	\$ 33,057	\$ -	\$ -	\$ 29,447

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
MADISON ACADEMIC MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$ 63,368	\$ -	\$ -	\$ 63,368	\$ -	\$ -	\$ -	\$ -	\$ 63,368	\$ 63,368	\$ 63,368
Restricted fund:											
Academic decathlon	11,021	-	-	11,021	-	-	-	11,021	-	11,021	11,021
Advanced placement fund	11,474	-	-	11,474	7,127	-	-	4,347	-	4,347	11,474
Art	2,657	-	-	2,657	-	-	-	2,657	-	2,657	2,657
Band	101	-	-	101	-	-	-	101	-	101	101
Baseball	1,530	-	-	1,530	-	-	-	1,530	-	1,530	1,530
Basketball	12,884	-	-	12,884	-	-	-	12,884	-	12,884	12,884
BEP funds	363	-	-	363	-	-	363	-	-	363	363
Beta club	1,100	-	-	1,100	-	-	-	1,100	-	1,100	1,100
Cheerleaders	346	-	-	346	-	-	-	346	-	346	346
Chorus	250	-	-	250	-	-	-	250	-	250	250
Class of 2021	1,382	-	-	1,382	-	-	-	1,382	-	1,382	1,382
Cross country	1	-	-	1	-	-	-	1	-	1	1
English	226	-	-	226	-	-	-	226	-	226	226
Excell club	692	-	-	692	-	-	-	692	-	692	692
Faculty fund	2,157	-	-	2,157	-	-	-	2,157	-	2,157	2,157
FCA	21	-	-	21	-	-	-	21	-	21	21
French club	545	-	-	545	-	-	-	545	-	545	545
Golf	58	-	-	58	-	-	-	58	-	58	58
Guidance	3,179	-	-	3,179	-	-	-	3,179	-	3,179	3,179
Library	2,057	-	-	2,057	-	-	-	2,057	-	2,057	2,057
Math - Mu Alpha Theta	424	-	-	424	-	-	-	424	-	424	424
National Honor Society	1,451	-	-	1,451	-	-	-	1,451	-	1,451	1,451
PLAN/ PSAT test	213	-	-	213	-	-	-	213	-	213	213
Rayna Bomar donation fund	184	-	-	184	-	-	184	-	-	184	184
Reading scholars	161	-	-	161	-	-	-	161	-	161	161
Science lab	8	-	-	8	-	-	-	8	-	8	8
SGA	290	-	-	290	-	-	-	290	-	290	290
Soccer	6,494	-	-	6,494	-	-	-	6,494	-	6,494	6,494
Softball	23	-	-	23	-	-	-	23	-	23	23

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
MADISON ACADEMIC MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities Accounts Payable	Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
					Non- Spendable	Restricted	Assigned	Unassigned			
Spanish club	690	-	-	690	-	-	-	690	-	690	690
Speech	9	-	-	9	-	-	-	9	-	9	9
Tennis	323	-	-	323	-	-	-	323	-	323	323
Theatre	1,638	-	-	1,638	-	-	-	1,638	-	1,638	1,638
Tri-M club	31	-	-	31	-	-	-	31	-	31	31
Volleyball	1,482	-	-	1,482	-	-	-	1,482	-	1,482	1,482
Total restricted fund	65,465	-	-	65,465	7,127	-	547	57,791	-	58,338	65,465
Total general and restricted funds	\$ 128,833	\$ -	\$ -	\$128,833	\$ 7,127	\$ -	\$ 547	\$ 57,791	\$ 63,368	\$121,706	\$128,833

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
MADISON ACADEMIC MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 1,759			
Board allocations		26,514	17,598			
Field trips		-	1,468			
Fines, fees, and dues		48	-			
Fundraisers		2,920	2,048			
Gifts and donations		8,660	-			
Instruction		-	8,120			
Interest		60	-			
Operation and maintenance		691	3,634			
Resale items		10,818	-			
Sale of school publications		7,445	7,129			
Student uniforms and supplies		-	147			
Student/ parent event		-	25			
Total general fund	\$ 48,140	57,156	41,928	\$ -	\$ -	\$ 63,368
Restricted fund:						
Activities	11,321	43,963	34,243	1,382	(1,382)	21,041
Athletics	14,880	43,504	35,243	-	-	23,141
Departments	14,526	18,328	18,698	-	-	14,156
Total restricted fund	40,727	105,795	88,184	1,382	(1,382)	58,338
Total general and restricted funds	\$ 88,867	\$162,951	\$ 130,112	\$ 1,382	\$ (1,382)	\$121,706

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
MADISON ACADEMIC MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF ACTIVITIES AND ATHLETICS
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Activities:						
Academic decathlon	\$ 2,017	\$ 16,253	\$ 7,249	\$ -	\$ -	\$ 11,021
Advanced placement fund	2,268	10,314	8,235	-	-	4,347
BEP funds	-	6,429	6,066	-	-	363
Beta club	1,272	5,710	5,882	-	-	1,100
Class of 2020	2,513	2,414	3,545	-	(1,382)	-
Class of 2021	-	-	-	1,382	-	1,382
Excell club	900	-	208	-	-	692
FCA	21	-	-	-	-	21
National Honor Society	1,230	1,500	1,279	-	-	1,451
PLAN/ PSAT test	213	1,343	1,343	-	-	213
Reading scholars	424	-	263	-	-	161
SGA	463	-	173	-	-	290
Total activities	\$ 11,321	\$ 43,963	\$ 34,243	\$ 1,382	\$ (1,382)	\$ 21,041
Athletics:						
Baseball	\$ 1,085	\$ 3,337	\$ 2,892	\$ -	\$ -	\$ 1,530
Basketball	5,817	29,963	22,896	-	-	12,884
Cheerleaders	490	2,425	2,569	-	-	346
Cross country	-	250	249	-	-	1
Golf	342	-	284	-	-	58
Soccer	5,237	5,829	4,572	-	-	6,494
Softball	64	180	221	-	-	23
Tennis	693	-	370	-	-	323
Volleyball	1,152	1,520	1,190	-	-	1,482
Total athletics	\$ 14,880	\$ 43,504	\$ 35,243	\$ -	\$ -	\$ 23,141

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
MADISON ACADEMIC MAGNET HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF DEPARTMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Departments:						
Art	\$ 2,427	\$ 1,405	\$ 1,175	\$ -	\$ -	\$ 2,657
Band	-	5,453	5,352	-	-	101
Chorus	-	250	-	-	-	250
English	498	165	437	-	-	226
Faculty fund	1,095	2,210	1,148	-	-	2,157
French club	302	654	411	-	-	545
Guidance	4,447	200	1,468	-	-	3,179
Library	2,391	300	634	-	-	2,057
Math - Mu Alpha Theta	424	-	-	-	-	424
Rayna Bomar donation fund	184	-	-	-	-	184
Science lab	1,021	-	1,013	-	-	8
Spanish club	41	1,456	807	-	-	690
Speech	9	-	-	-	-	9
Theatre	1,656	6,235	6,253	-	-	1,638
Tri-M club	31	-	-	-	-	31
Total departments	<u>\$ 14,526</u>	<u>\$ 18,328</u>	<u>\$ 18,698</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,156</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NORTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances					Total Liabilities and Fund Balances
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General fund	\$ 31,091	\$ -	\$ -	\$ 31,091	\$ 3,508	\$ -	\$ -	\$ -	\$ 27,583	\$ 27,583	\$ 31,091
Restricted fund:											
Accounting	6	-	-	6	-	-	-	6	-	6	6
Art	146	-	-	146	-	-	-	146	-	146	146
Athletic administration	4,426	-	-	4,426	-	-	-	4,426	-	4,426	4,426
Auto body repair	28	-	-	28	-	-	-	28	-	28	28
Automotive mechanic	1,234	-	-	1,234	-	-	-	1,234	-	1,234	1,234
Band	300	-	-	300	-	-	-	300	-	300	300
BEP funds	5,239	-	-	5,239	-	-	5,239	-	-	5,239	5,239
Beta club	3,732	-	-	3,732	-	-	-	3,732	-	3,732	3,732
Building trades	75	-	-	75	-	-	-	75	-	75	75
Chorus	2,330	-	-	2,330	-	-	-	2,330	-	2,330	2,330
Class of 2021	499	-	-	499	-	-	-	499	-	499	499
Community based learning	2,211	-	-	2,211	-	-	-	2,211	-	2,211	2,211
Criminal justice	22	-	-	22	-	-	-	22	-	22	22
Drama	3,364	-	-	3,364	-	-	-	3,364	-	3,364	3,364
Faculty fund	798	-	-	798	-	-	-	798	-	798	798
FBLA	633	-	-	633	-	-	-	633	-	633	633
FCCLA	38	-	-	38	-	-	-	38	-	38	38
FFA	796	-	-	796	-	-	-	796	-	796	796
Fine arts	209	-	-	209	-	-	-	209	-	209	209
Gospel choir	390	-	-	390	-	-	-	390	-	390	390
Guidance	396	-	-	396	-	-	-	396	-	396	396
Indian Givers	185	-	-	185	-	-	185	-	-	185	185
Library	496	-	-	496	-	-	-	496	-	496	496
Medically fragile	114	-	-	114	-	-	-	114	-	114	114
Metals technology	73	-	-	73	-	-	-	73	-	73	73
National Honor Society	286	-	-	286	-	-	-	286	-	286	286
P.E. fund	640	-	-	640	-	-	-	640	-	640	640
Partners in education	962	-	-	962	-	-	962	-	-	962	962
ROTC	1,244	-	-	1,244	-	-	1,244	-	-	1,244	1,244

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
 NORTH SIDE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET (REGULATORY BASIS)
 JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities Accounts Payable	Non- Spendable	Restricted	Fund Balances			Total Liabilities and Fund Balances
								Assigned	Unassigned	Total Fund Balances	
Spanish club	130	-	-	130	-	-	-	130	-	130	130
Student council	642	-	-	642	-	-	-	642	-	642	642
VICA	2,177	-	-	2,177	-	-	-	2,177	-	2,177	2,177
Wal-Mart grant	5,108	-	-	5,108	-	-	5,108	-	-	5,108	5,108
Total restricted fund	38,929	-	-	38,929	-	-	12,738	26,191	-	38,929	38,929
Total general and restricted funds	<u>\$ 70,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,020</u>	<u>\$ 3,508</u>	<u>\$ -</u>	<u>\$ 12,738</u>	<u>\$ 26,191</u>	<u>\$ 27,583</u>	<u>\$ 66,512</u>	<u>\$ 70,020</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NORTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ -	\$ 3,506			
Board allocations		34,878	28,095			
Field trips		-	837			
Fines, fees, and dues		6	-			
Gifts and donations		3,100	-			
Instruction		-	3,009			
Interest		89	-			
Operation and maintenance		-	12,319			
Prom, Seniors, Graduation		-	3,269			
Rent of school facilities		26,500	11,148			
Resale items		20,591	565			
Sale of school publications		8,527	8,946			
Student/ parent event		-	1,052			
Total general fund	\$ 6,638	93,691	72,746	\$ -	\$ -	\$ 27,583
Restricted fund:						
Activities	21,733	44,269	45,450	499	(499)	20,552
Athletics	3,887	81,589	81,050	14,100	(14,100)	4,426
Departments	7,679	14,422	11,851	-	-	10,250
Vocational	3,523	678	500	-	-	3,701
Total restricted fund	36,822	140,958	138,851	14,599	(14,599)	38,929
Total general and restricted funds	\$ 43,460	\$ 234,649	\$ 211,597	\$ 14,599	\$ (14,599)	\$ 66,512

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NORTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF ACTIVITIES AND ATHLETICS
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Activities:						
BEP funds	\$ 3,958	\$ 14,400	\$ 13,119	\$ -	\$ -	\$ 5,239
Beta club	1,079	16,193	13,540	-	-	3,732
Class of 2020	24	1,198	723	-	(499)	-
Class of 2021	-	-	-	499	-	499
Coordinated school health	11,882	-	11,882	-	-	-
Faculty fund	125	2,185	1,512	-	-	798
FBLA	633	144	144	-	-	633
FCCLA	549	561	1,072	-	-	38
FFA	1,761	210	1,175	-	-	796
Gospel choir	20	1,602	1,232	-	-	390
Indian Givers	185	-	-	-	-	185
National Honor Society	129	180	23	-	-	286
Partners in education	82	1,500	620	-	-	962
ROTC	1,152	500	408	-	-	1,244
Student council	46	596	-	-	-	642
Wal-Mart grant	108	5,000	-	-	-	5,108
Total activities	\$ 21,733	\$ 44,269	\$ 45,450	\$ 499	\$ (499)	\$ 20,552
Athletics:						
Athletic administration	\$ 3,887	\$ 802	\$ 4,237	\$ 9,037	\$ (5,063)	\$ 4,426
Baseball	-	8,990	11,383	2,393	-	-
Basketball	-	23,405	19,440	-	(3,965)	-
Boys soccer	-	1,177	1,000	-	(177)	-
Cheerleaders	-	5,629	5,474	-	(155)	-
Cross country	-	-	1,672	1,672	-	-
Football	-	30,371	26,593	-	(3,778)	-
Girls soccer	-	3,125	3,144	19	-	-
Golf	-	885	1,361	476	-	-
Softball	-	2,742	2,164	-	(578)	-
Tennis	-	360	788	428	-	-
Track	-	-	75	75	-	-
Volleyball	-	4,103	3,719	-	(384)	-
Total athletics	\$ 3,887	\$ 81,589	\$ 81,050	\$ 14,100	\$ (14,100)	\$ 4,426

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
NORTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF DEPARTMENTS AND VOCATIONAL
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Departments:						
Accounting	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 6
Art	73	334	261	-	-	146
Band	585	4,866	5,151	-	-	300
Chorus	-	2,330	-	-	-	2,330
Community based learning	1,370	2,339	1,498	-	-	2,211
Criminal justice	22	-	-	-	-	22
Drama	3,270	786	692	-	-	3,364
Fine arts	209	-	-	-	-	209
Guidance	921	3,724	4,249	-	-	396
Library	453	43	-	-	-	496
P.E. fund	640	-	-	-	-	640
Spanish club	130	-	-	-	-	130
Total departments	<u>\$ 7,679</u>	<u>\$ 14,422</u>	<u>\$ 11,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,250</u>
Vocational:						
Auto body repair	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ 28
Automotive mechanic	1,444	80	290	-	-	1,234
Building trades	75	-	-	-	-	75
Medically fragile	114	-	-	-	-	114
Metals technology	73	-	-	-	-	73
VICA	1,789	598	210	-	-	2,177
Total vocational	<u>\$ 3,523</u>	<u>\$ 678</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,701</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
SOUTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET (REGULATORY BASIS)
JUNE 30, 2020

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank	Bookstore Inventory	Accounts Receivable	Total Assets	Liabilities	Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General fund	\$119,117	\$ -	\$ -	\$ 119,117	\$ -	\$ -	\$ -	\$ -	\$119,117	\$119,117	\$119,117
Restricted fund:											
Athletic administration	54,506	-	-	54,506	-	-	-	54,506	-	54,506	54,506
Auto body repair	312	-	-	312	-	-	-	312	-	312	312
Auto mechanics	162	-	-	162	-	-	-	162	-	162	162
Band	1,532	-	-	1,532	-	-	-	1,532	-	1,532	1,532
BEP funds	1,995	-	-	1,995	-	-	1,995	-	-	1,995	1,995
Beta club	1,446	-	-	1,446	-	-	-	1,446	-	1,446	1,446
Building trades	12	-	-	12	-	-	-	12	-	12	12
Chorus	110	-	-	110	-	-	-	110	-	110	110
Drama	9,724	-	-	9,724	-	-	-	9,724	-	9,724	9,724
Dual enrollment donation	63	-	-	63	-	-	63	-	-	63	63
Faculty fund	803	-	-	803	-	-	-	803	-	803	803
FCCLA	856	-	-	856	-	-	-	856	-	856	856
FFA	211	-	-	211	-	-	-	211	-	211	211
Guidance	1,039	-	-	1,039	-	-	-	1,039	-	1,039	1,039
Health occupations	1,087	-	-	1,087	-	-	-	1,087	-	1,087	1,087
Library	513	-	-	513	-	-	-	513	-	513	513
Media concepts fund	7	-	-	7	-	-	-	7	-	7	7
Metals technology	2,588	-	-	2,588	-	-	-	2,588	-	2,588	2,588
ROTC	3,296	-	-	3,296	-	-	-	3,296	-	3,296	3,296
ROTC maintenance	10,488	-	-	10,488	-	-	10,488	-	-	10,488	10,488
Science club	400	-	-	400	-	-	-	400	-	400	400
Skills USA	375	-	-	375	-	-	-	375	-	375	375
Spanish club	353	-	-	353	-	-	-	353	-	353	353
Student council	217	-	-	217	-	-	-	217	-	217	217
Total restricted fund	92,095	-	-	92,095	-	-	12,546	79,549	-	92,095	92,095
Total general and restricted funds	<u>\$211,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,546</u>	<u>\$ 79,549</u>	<u>\$119,117</u>	<u>\$211,212</u>	<u>\$211,212</u>

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
SOUTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
General fund:						
Administration		\$ 500	\$ 9,245			
Board allocations		33,660	21,457			
Fines, fees, and dues		26	-			
Gifts and donations		1,135	-			
Instruction		390	6,461			
Interest		305	-			
Operation and maintenance		-	11,701			
Resale items		23,919	337			
Sale of school publications		11,519	10,263			
Student uniforms and supplies		-	812			
Total general fund	\$ 103,938	71,454	60,276	\$ 4,001	\$ -	\$ 119,117
Restricted fund:						
Activities	10,308	32,115	32,831	-	(4,001)	5,591
Athletics	55,174	100,038	100,706	52,863	(52,863)	54,506
Departments	25,385	10,062	7,992	-	-	27,455
Vocational	4,374	1,940	1,771	-	-	4,543
Total restricted fund	95,241	144,155	143,300	52,863	(56,864)	92,095
Total general and restricted funds	\$ 199,179	\$215,609	\$ 203,576	\$ 56,864	\$ (56,864)	\$ 211,212

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
SOUTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF ACTIVITIES AND ATHLETICS
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Activities:						
BEP funds	\$ 4,560	\$ 13,400	\$ 15,965	\$ -	\$ -	\$ 1,995
Beta club	1,920	8,200	8,674	-	-	1,446
Class of 2020	1,882	9,838	7,992	-	(3,728)	-
Dual enrollment donation	63	-	-	-	-	63
Faculty fund	503	500	200	-	-	803
FCCLA	764	92	-	-	-	856
FFA	126	85	-	-	-	211
Interact club	273	-	-	-	(273)	-
Student council	217	-	-	-	-	217
Total activities	\$ 10,308	\$ 32,115	\$ 32,831	\$ -	\$ (4,001)	\$ 5,591
Athletics:						
Athletic administration	\$ 9,067	\$ 80	\$ 3,010	\$ 50,616	\$ (2,247)	\$ 54,506
Baseball	2,767	4,055	4,120	-	(2,702)	-
Basketball	35,983	54,224	46,988	-	(43,219)	-
Cross country	-	-	90	90	-	-
Football	1,144	34,257	33,294	-	(2,107)	-
Golf	-	250	518	268	-	-
Soccer	-	2,047	3,936	1,889	-	-
Softball	5,516	2,000	6,499	-	(1,017)	-
Volleyball	697	3,125	2,251	-	(1,571)	-
Total athletics	\$ 55,174	\$100,038	\$ 100,706	\$ 52,863	\$ (52,863)	\$ 54,506

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
SOUTH SIDE HIGH SCHOOL
INTERNAL SCHOOL FUNDS
DETAILED SCHEDULE OF DEPARTMENTS AND VOCATIONAL
FOR THE YEAR ENDED JUNE 30, 2020

	Fund Balance 6/30/2019	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balance 6/30/2020
				Transfers In	Transfers Out	
Departments:						
Band	\$ 1,130	\$ 2,172	\$ 1,770	\$ -	\$ -	\$ 1,532
Chorus	-	235	125	-	-	110
Drama	10,931	1,987	3,194	-	-	9,724
Guidance	1,039	119	119	-	-	1,039
Library	707	29	223	-	-	513
ROTC	3,415	1,190	1,309	-	-	3,296
ROTC maintenance	7,410	4,330	1,252	-	-	10,488
Science club	400	-	-	-	-	400
Spanish club	353	-	-	-	-	353
Total departments	\$ 25,385	\$ 10,062	\$ 7,992	\$ -	\$ -	\$ 27,455
Vocational:						
Auto body repair	\$ 470	\$ 1,025	\$ 1,183	\$ -	\$ -	\$ 312
Auto mechanics	141	110	89	-	-	162
Building trades	12	-	-	-	-	12
Health occupations	1,132	134	179	-	-	1,087
Media concepts fund	7	-	-	-	-	7
Metals technology	2,592	120	124	-	-	2,588
Skills USA	20	551	196	-	-	375
Total vocational	\$ 4,374	\$ 1,940	\$ 1,771	\$ -	\$ -	\$ 4,543

The accompanying notes are an integral part of the financial statements.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND TRANSFERS
FOR THE YEAR ENDED JUNE 30, 2020

Liberty Technology Magnet High School

<u>Transfer To</u>	<u>Transfer From</u>			
	<u>Class of 2020</u>	<u>Athletic Administration</u>	<u>Concessions</u>	<u>Total</u>
General fund	\$ 2,414	\$ -	\$ -	\$ 2,414
Athletic administration	-	-	5,453	5,453
Baseball	-	623	-	623
Boys soccer	-	218	-	218
Cross country	-	120	-	120
Football	-	623	-	623
Girls soccer	-	310	-	310
Track	-	75	-	75
Total	<u>\$ 2,414</u>	<u>\$ 1,969</u>	<u>\$ 5,453</u>	<u>\$ 9,836</u>

Madison Academic Magnet High School

<u>Transfer To</u>	<u>Transfer From</u>	
	<u>Class of 2020</u>	<u>Total</u>
Class of 2021	\$ 1,382	\$ 1,382
Total	<u>\$ 1,382</u>	<u>\$ 1,382</u>

See independent auditor's report.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND TRANSFERS
FOR THE YEAR ENDED JUNE 30, 2020

North Side High School

<u>Transfer To</u>	<u>Transfer From</u>								
	<u>Class of 2020</u>	<u>Athletic Administration</u>	<u>Basketball</u>	<u>Boys Soccer</u>	<u>Cheerleaders</u>	<u>Football</u>	<u>Softball</u>	<u>Volleyball</u>	<u>Total</u>
Class of 2021	\$ 499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499
Athletic administration	-	-	3,965	177	155	3,778	578	384	9,037
Baseball	-	2,393	-	-	-	-	-	-	2,393
Cross country	-	1,672	-	-	-	-	-	-	1,672
Girls soccer	-	19	-	-	-	-	-	-	19
Golf	-	476	-	-	-	-	-	-	476
Tennis	-	428	-	-	-	-	-	-	428
Track	-	75	-	-	-	-	-	-	75
Total	\$ 499	\$ 5,063	\$ 3,965	\$ 177	\$ 155	\$ 3,778	\$ 578	\$ 384	\$14,599

South Side High School

<u>Transfer To</u>	<u>Transfer From</u>								
	<u>Class of 2020</u>	<u>Interact Club</u>	<u>Athletic Administration</u>	<u>Baseball</u>	<u>Basketball</u>	<u>Football</u>	<u>Softball</u>	<u>Volleyball</u>	<u>Total</u>
General fund	\$ 3,728	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,001
Athletic administration	-	-	-	2,702	43,219	2,107	1,017	1,571	50,616
Cross country	-	-	90	-	-	-	-	-	90
Golf	-	-	268	-	-	-	-	-	268
Soccer	-	-	1,889	-	-	-	-	-	1,889
Total	\$ 3,728	\$ 273	\$ 2,247	\$ 2,702	\$ 43,219	\$ 2,107	\$ 1,017	\$ 1,571	\$56,864

See independent auditor's report.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

<u>School</u>	<u>Amount</u>	<u>Source of Funds</u>	<u>Board Approved</u>	<u>Proper Withholding</u>
<u>Alexander Elementary</u>				
Supplements less than \$500	\$ 373	Various	Yes	Yes
<u>Andrew Jackson Elementary</u>				
Supplements less than \$500	\$ 330	Field trips	Yes	Yes
<u>Arlington Elementary</u>				
Henry Alexander	\$ 525	Field trips	Yes	Yes
Ron Weddle	623	Field trips	Yes	Yes
Supplements less than \$500	480	Field trips	Yes	Yes
Total	<u>\$ 1,628</u>			
<u>Community Montessori</u>				
James Russell	\$ 645	Various	Yes	Yes
Supplements less than \$500	571	Various	Yes	Yes
Total	<u>\$ 1,216</u>			
<u>Denmark Elementary</u>				
Supplements less than \$500	\$ 2,040	Various	Yes	Yes
<u>East Elementary</u>				
Supplements less than \$500	\$ 548	Various	Yes	Yes
<u>Isaac Lane Elementary</u>				
Supplements less than \$500	\$ 375	Field trips	Yes	Yes
<u>Jackson Career & Technology</u>				
Donna Robinson	\$ 1,058	Various	Yes	Yes
Supplements less than \$500	270	Field trips	Yes	Yes
Total	<u>\$ 1,328</u>			
<u>Jackson Central-Merry Early College High</u>				
Supplements less than \$500	\$ 570	Various	Yes	Yes
<u>Liberty Technology Magnet High</u>				
James Avery	\$ 705	Various	Yes	Yes
Linda Bridger	870	Athletics	Yes	Yes
Wanda Hill	503	Athletics	Yes	Yes
Don Hodge	1,373	Various	Yes	Yes
Larry Prince	840	Athletics	Yes	Yes
Renee Rouse	1,170	Athletics	Yes	Yes
Supplements less than \$500	1,267	Athletics	Yes	Yes
Total	<u>\$ 6,728</u>			

Only supplements greater than \$500 per person were detailed.
See independent auditor's report.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

<u>School</u>	<u>Amount</u>	<u>Source of Funds</u>	<u>Board Approved</u>	<u>Proper Withholding</u>
<u>Lincoln Elementary</u>				
Supplements less than \$500	\$ 488	Field trips	Yes	Yes
<u>Madison Academic Magnet High</u>				
Renee Rouse	\$ 1,845	Athletics	Yes	Yes
James Russell	1,275	Athletics	Yes	Yes
Supplements less than \$500	848	Various	Yes	Yes
Total	<u>\$ 3,968</u>			
<u>North Parkway Middle</u>				
Evelyn Cato	\$ 1,853	Various	Yes	Yes
Supplements less than \$500	657	Various	Yes	Yes
Total	<u>\$ 2,510</u>			
<u>North Side High</u>				
Henry Alexander	\$ 570	Athletics	Yes	Yes
Linda Bridger	705	Athletics	Yes	Yes
James Avery	623	Athletics	Yes	Yes
Calvin Golden	705	Various	Yes	Yes
Wanda Hill	720	Various	Yes	Yes
Diane Holloman	1,305	Band	Yes	Yes
Crenna Lee	1,170	Athletics	Yes	Yes
Renee Rouse	2,460	Athletics	Yes	Yes
James Russell	773	Athletics	Yes	Yes
Ron Weddle	855	Athletics	Yes	Yes
Jason Bridgeman	5,570	Rent of school facilities	Yes	No
Tony Brown	953	Rent of school facilities	Yes	No
Dionne Springfield	4,626	Rent of school facilities	Yes	No
Supplements less than \$500	3,299	Various	Yes	Yes
Total	<u>\$ 24,334</u>			
<u>Northeast Middle</u>				
James Avery	\$ 1,545	Athletics	Yes	Yes
Supplements less than \$500	1,330	Various	Yes	Yes
Total	<u>\$ 2,875</u>			
<u>Nova Early Learning Center</u>				
None				
<u>Parkview Learning Center</u>				
None				
<u>Pope School</u>				
Supplements less than \$500	\$ 1,149	Various	Yes	Yes

Only supplements greater than \$500 per person were detailed.
See independent auditor's report.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

<u>School</u>	<u>Amount</u>	<u>Source of Funds</u>	<u>Board Approved</u>	<u>Proper Withholding</u>
<u>Rose Hill School</u>				
Calvin Golder	\$ 675	Various	Yes	Yes
Betty White	1,283	Various	Yes	Yes
Audrey Campbell	674	Athletics	Yes	Yes
Supplements less than \$500	3,742	Various	Yes	Yes
Total	<u>\$ 6,374</u>			
<u>South Elementary</u>				
Supplements less than \$500	<u>\$ 270</u>	Field trips	Yes	Yes
<u>South Side High</u>				
Evelyn Cato	\$ 825	Athletics	Yes	Yes
Shelia Greer	2,378	Athletics	Yes	Yes
Rita Tipler	3,560	Athletics	Yes	Yes
Amy McLemore	1,868	Athletics	Yes	Yes
Renee Rouse	3,368	Various	Yes	Yes
James Russell	683	Various	Yes	Yes
Ron Weddle	1,695	Athletics	Yes	Yes
Bradley Gaskins	562	Athletics	Yes	Yes
Supplements less than \$500	1,490	Athletics	Yes	Yes
Total	<u>\$ 16,429</u>			
<u>Thelma Barker Elementary</u>				
Supplements less than \$500	<u>\$ 675</u>	Various	Yes	Yes
<u>West Bemis Middle</u>				
Sheila Greer	\$ 570	Various	Yes	Yes
Supplements less than \$500	338	Various	Yes	Yes
Total	<u>\$ 908</u>			

Only supplements greater than \$500 per person were detailed.
See independent auditor's report.

SUPPLEMENTARY INFORMATION:
SUPPLEMENTAL SCHEDULES AND
OTHER INFORMATION

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF INSURANCE COVERAGE
YEAR ENDED JUNE 30, 2020

Company:	Local Government Insurance Pool
Type of Coverage:	Theft, Disappearance, and Destruction Coverage
Amount:	\$150,000 inside, each occurrence, \$500 deductible \$150,000 outside, each occurrence, \$500 deductible
Period Covered:	July 1, 2019 - July 1, 2020
Positions Covered:	All
Company:	Local Government Insurance Pool
Type of Coverage:	Public Employee Dishonesty Coverage
Amount:	\$400,000 each occurrence, \$500 deductible
Period Covered:	July 1, 2019 - July 1, 2020
Positions Covered:	All employees
Company:	Local Government Insurance Pool
Type of Coverage:	Errors and Omissions
Amount:	\$1,000,000 annual limit of liability, \$500 deductible per claim
Period Covered:	July 1, 2019 - July 1, 2020
Positions Covered:	All employees



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Jackson-Madison County Consolidated School System
Jackson, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements (regulatory basis) of the Jackson-Madison County Consolidated School System 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 Jackson-Madison County Consolidated School System Internal School Funds' basic financial statements (regulatory basis). We have also audited the individual school financial statements (regulatory basis) presented as supplementary information as of and for the year ended June 30, 2020. We have issued our report thereon dated September 28, 2020. Our report disclosed that the financial statements are prepared on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements (regulatory basis), we considered the Jackson-Madison County Consolidated School System Internal School Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements (regulatory basis), but not for the purpose of expressing an opinion on the effectiveness of the Jackson-Madison County Consolidated School System Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Jackson-Madison County Consolidated School System 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.



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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jackson-Madison County Consolidated School System Internal School Funds' financial statements (regulatory basis) 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 recommendations as item 2020-001.

In addition, we noted other matters involving the internal control and its operation that we reported to management of the Jackson-Madison County Consolidated School System Internal School Funds in a separate letter dated September 28, 2020.

Jackson-Madison County Consolidated School System Internal School Funds' Response to Findings

Jackson-Madison County Consolidated School System Internal School Funds' responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. Jackson-Madison County Consolidated School System 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 it.

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.

Nashville, Tennessee
September 28, 2020

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2020

CURRENT YEAR FINDINGS

2020-001 PURCHASING CARD PROCEDURES (Noncompliance)

Condition

We noted one instance at Thelma Barker Elementary School in which the bookkeeper used the purchasing card without completing the purchasing card form to check out and check in the purchasing card.

Criteria

Jackson-Madison County Consolidated School System Internal School Funds' established purchasing card procedures require all faculty and staff to sign and date the purchasing card form to check out and check in a purchasing card.

Cause:

The condition noted above was caused by a lack of understanding of the established purchasing card procedures.

Effect

There is the potential for misuse of purchasing cards and unauthorized transactions.

Recommendation

We recommend the purchasing card procedures be amended to clarify that bookkeepers are also required to complete the purchasing card form to check out and check in the purchasing card. Emphasis should also be made during employee training to ensure employees are aware of and properly following the purchasing card procedures.

Response

Thelma Barker Elementary School

Our Bookkeeper was not physically checking out the purchasing card when she was using it to place orders from amazon for teachers and did not know that even though the card was not being pulled, it must still be signed in and out for every usage.. This was a misunderstanding that has been corrected with the checks and balancing system in place with the principal signing when the card is used.

JACKSON-MADISON COUNTY CONSOLIDATED SCHOOL SYSTEM
INTERNAL SCHOOL FUNDS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2020

Prior Year Finding Number	Finding Title	School	Status/Current Year Finding Number
2019-001	Reconciliation of Commission Revenues	Alexander Elementary, Thelma Barker Elementary	Corrected
2019-002	Lack of Supporting Documentation for Disbursement of Funds (original finding #2018-002)	Alexander Elementary, East Elementary, Liberty Technology Magnet High	Corrected
2019-003	Lack of Internal Controls over Inventory	North Side High	Corrected
2019-004	Findings from the Investigative Report Related to West Bemis Middle School Issued by the Tennessee Comptroller of the Treasury on November 13, 2018	West Bemis Middle	Corrected
2019-005	Resale Activities	Arlington Elementary, Liberty Technology Magnet High	Corrected



JACKSON-MADISON COUNTY BOARD OF EDUCATION

Dr. Marlon King, Superintendent

James "Pete" Johnson, Chairman • AJ Massey, Vice Chairman

• Doris Black • Andre Darnell • Sherry Franks • Debbie Gaugh • Janice Hampton • O'Neal Henley • Shannon Stewart

MANAGEMENT'S CORRECTIVE ACTION PLAN

The Jackson-Madison County Consolidated School System respectfully submits the following corrective action plan for the year ended June 30, 2020.

Name and address of independent public accounting firm:

Crosslin, PLLC
3803 Bedford Avenue, Suite 103
Nashville, Tennessee 37215

Audit period:
June 30, 2020

Contact Persons/Persons Responsible for Implementing Corrective Action:

Holly Kellar, Director of Fiscal Services 731-664-2584
Timothy Gilmer, Principal of Thelma Barker Elementary School 731-506-3221

The findings from the June 30, 2020, schedule of findings and recommendations are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

2020-001: Purchasing Card Procedures (Noncompliance)

Action Taken/Planned: Purchasing card procedures were amended to clarify that bookkeepers are required to complete the purchasing card check out form, even when using the purchasing card for online purchases that do not require the card to be removed from the office. The bookkeeper is now aware of the proper procedures and the principal will regularly monitor this corrective action to ensure compliance.

Anticipated Completion Date/Date Completed: July 1, 2020

Sincerely,

Holly Kellar, SFO, CCFO
Director of Fiscal Services

Jackson-Madison County School System
 Monthly Financial Statement
 General Purpose Schools Fund 141
 October 2020

Account Description	Original Budget	Amended Budget	Year to Date	Month to Date	Encumbrances	Remaining Budget	% Used	Prior YTD FY20	YTD FY21 over/(under) YTD FY20
71100 Regular Ed Instruction	49,905,882	49,873,764	12,805,198	5,353,983	816,530	36,252,036	27.3%	12,704,692	100,505
71200 Special Ed Instruction	10,647,570	10,647,570	2,552,835	1,084,735	535,853	7,558,882	29.0%	2,299,317	253,518
71300 Vocational Ed Instruction	2,907,497	2,911,274	740,951	322,675	29,414	2,140,909	26.5%	689,960	50,992
72110 Attendance	344,100	344,100	185,923	22,307	420	157,757	54.2%	162,752	23,171
72120 Health Services	900,800	900,800	239,678	104,619	2,134	658,989	26.8%	206,607	33,070
72130 Other Student Support	4,303,290	4,303,290	1,078,772	400,085	12,931	3,211,587	25.4%	993,479	85,293
72210 Regular Instruction Support	3,923,584	3,818,709	880,230	323,540	38,113	2,900,366	24.0%	1,054,233	(174,003)
72220 Special Education Support	1,021,180	1,021,180	262,573	99,499	11,534	747,073	26.8%	274,132	(11,560)
72230 Vocational Education Support	118,650	118,650	220	120	-	118,430	0.2%	29,800	(29,580)
72250 Technology	1,597,000	1,604,320	727,798	182,481	159,167	717,354	55.3%	718,661	9,137
72310 Board of Education	2,156,200	2,156,200	812,025	252,028	582,918	761,257	64.7%	789,272	22,753
72320 Director of Schools	883,500	994,327	415,329	137,089	95,259	483,740	51.4%	157,137	258,192
72410 Office of the Principal	7,266,700	7,366,120	2,370,081	806,538	702	4,995,338	32.2%	2,080,435	289,646
72510 Fiscal Services	692,100	692,100	150,567	43,856	4,307	537,226	22.4%	120,860	29,707
72520 Human Capital	557,700	557,700	180,069	51,364	2,942	374,688	32.8%	183,243	(3,174)
72610 Operation of Plant	6,591,000	6,591,000	2,564,373	385,555	800,039	3,226,588	51.0%	2,682,137	(117,764)
72620 Maintenance of Plant	3,215,830	3,223,083	955,323	298,456	377,168	1,890,591	41.3%	1,035,352	(80,029)
72710 Transportation	6,103,200	6,025,200	1,345,102	484,225	228,926	4,451,172	26.1%	1,575,795	(230,693)
73300 Community Services	565,900	565,900	71,866	43,847	6,284	487,750	13.8%	132,920	(61,054)
73400 Early Childhood Education	2,328,710	2,323,342	581,817	241,676	4,375	1,737,151	25.2%	652,653	(70,836)
82330 Debt Service/Ameresco	420,000	420,000	-	-	-	420,000	0.0%	-	0
99100 Transfers Out	-	2,500,000	2,500,000	-	-	-	100.0%	-	2,500,000
Expenditures	106,450,393	108,958,629	31,420,729	10,638,678	3,709,016	73,828,884	32.2%	28,543,438	2,877,292
Revenues	103,088,294	105,592,753	17,455,239	-	-	88,137,514	16.5%	26,115,362	(8,660,123)
Revenues Over/(Under) Expenditures	(3,362,099)	(3,365,876)	(13,965,490)	(10,638,678)	(3,709,016)	14,308,629		(2,428,076)	(11,537,414)

Jackson-Madison County School System
November 2020
Budget Amendments Requiring Board Approval

Fund #142 School Federal Projects

1. \$6,831 Consolidated Administration- This amendment aligns the general ledger to the Revision 1 budget approved by the state.
2. \$925,468 Title 1-A- This amendment aligns the general ledger to the Revision 1 budget (new money) approved by the state, which includes carryover funds from FY20.
3. \$14,234 Title 1-A Neglected- This amendment aligns the general ledger to the Revision 1 (new money) budget approved by the state, which includes carryover funds from FY20.
4. \$19,767 Title 1-D LEA- This amendment aligns the general ledger to the Revision 1 (new money) budget approved by the state, which includes carryover funds from FY20.
5. \$286,548 Title 11-A- This amendment aligns the general ledger to the Revision 1 budget (new money) approved by the state, which includes carryover funds from FY20.
6. \$33,389 Title III- This amendment aligns the general ledger to the Revision 1 budget (new money) approved by the state, which includes carryover funds from FY20.
7. \$58,228 Title IV- This amendment aligns the general ledger to the Revision 1 budget (new money) approved by the state, which includes carryover funds from FY20.
8. \$564,625 IDEA Part B- This amendment aligns the general ledger to the Revision 1 budget (new money) approved by the state, which includes carryover funds from FY20.
9. \$105,816 IDEA CCEIS- This amendment aligns the general ledger to the Revision 1 (new money) budget approved by the state, which includes carryover funds from FY20.
10. \$19,741 IDEA Preschool- This amendment aligns the general ledger to the Revision 1 (new money) budget approved by the state, which includes carryover funds from FY20.
11. \$50,000 Connectivity Grant- This grant, funded by the CARES Act of 2020, is for the (new money) purpose of extending internet connectivity to additional Tennessee students.

**Madison County
Budget Amendment Request**

FUND: 142 Federal Projects

DEPARTMENT: IDEA Part B 902

Account Number or Org/Object	Account Title	(R)/(E)	Current Budget	Amendment Request	(D)/(C)	Amended Budget
142902 471430	Special Education- Grants to States	R	\$ 3,339,985.00	\$ 553,335.00	D	\$ 3,893,320.00
90212000 511600	Teachers	E	\$ 60,000.00	\$ 1,290.00	D	\$ 58,710.00
90212000 516300	Educational Assistants	E	\$ 1,610,022.00	\$ 168,728.00	C	\$ 1,778,750.00
90212000 520100	Social Security	E	\$ 145,000.00	\$ 32,000.00	C	\$ 177,000.00
90212000 520400	Pensions	E	\$ 70,000.00	\$ 5,000.00	C	\$ 75,000.00
90212000 521100	Local Retirement	E	\$ 36,000.00	\$ 10,000.00	C	\$ 46,000.00
90212000 531200	Contracts with Private Agencies	E	\$ 35,000.00	\$ 25,000.00	C	\$ 60,000.00
90212000 542900	Instructional Supplies & Materials	E	\$ 23,374.00	\$ 22,649.00	C	\$ 46,023.00
90212000 549900	Other Supplies and Materials	E	\$ 11,225.00	\$ 20,000.00	C	\$ 31,225.00
90212000 572500	Special Education Equipment	E	\$ 5,500.00	\$ 105,000.00	C	\$ 110,500.00
90222200 513500	Assessment Personnel	E	\$ 95,984.00	\$ 15,000.00	C	\$ 110,984.00
90222200 518900	Other Salaries and Wages	E	\$ 234,963.00	\$ 5,000.00	C	\$ 239,963.00
90222200 519600	In-Service Training	E	\$ 10,000.00	\$ 10,000.00	D	
90222200 520100	Social Security	E	\$ 27,746.00	\$ 3,443.00	C	\$ 31,189.00
90222200 520400	Pensions	E	\$ 36,452.00	\$ 4,410.00	C	\$ 40,862.00
90222200 552400	In-Service/Staff Training	E	\$ -	\$ 25,912.00	C	\$ 25,912.00
90291000 55900	Transfers To Other Funds	E	\$ 171,742.00	\$ 43,455.00	C	\$ 215,197.00
90212A00 511600	Teachers	E	\$ -	\$ 45,040.00	C	\$ 45,040.00
90212A00 516300	Educational Assistants	E	\$ -	\$ 21,250.00	C	\$ 21,250.00
90212A00 520100	Social Security	E	\$ -	\$ 4,973.00	C	\$ 4,973.00
90212A00 520400	Pensions	E	\$ -	\$ 5,765.00	C	\$ 5,765.00
90212A00 521100	Local Retirement	E	\$ -	\$ 2,000.00	C	\$ 2,000.00
			Total Debits	\$ 564,625.00		
			Total Credits	\$ 564,625.00		

Justification/Description (MUST BE THOROUGH):

This amendment aligns the general ledger to the Revision 1 budget approved by the state, which includes carryover funds from FY20. The amendment also includes the budget for the new Compensatory Grant Funds.

Requested By: Mahad. King

Date: 10-29-20

This form should be sent to the Finance Office. All budget amendments must be signed and have County Commission approval (with the exception of Internal amendments which will have Finance approval) **PRIOR** to funds being expended.

Jackson-Madison County School System
November 2020
Budget Amendments Requiring Board Approval
and County Commission Approval

Fund #141 General Purpose Schools

1. \$168,750 (new money) Lottery for Education Afterschool Program (LEAPS) Grant- This grant provides funding for extended learning opportunities and mental health services for two after school learning sites.
2. \$10,000 (new money) FAST Grant- This grant provides funding for learning opportunities in the areas of technology and next generation research and development for Lincoln Elementary.
3. \$1,000 (new money) LEADS Grant- The purpose of this grant is to provide supplies and materials that facilitate learning at home for families in need.
4. \$211,090 (new money) Safe Schools Act Grant- This amendment aligns the original estimated FY20 carryover amount to the actual carryover amount, and appropriates the recently approved FY21 grant.
5. \$44,018 (new money) IDEA CCEIS- This amendment aligns the general ledger to the Revision 1 state approved budget in e-Plan, which includes carryover funds from FY20.
6. \$30,000 (new money) Stanley Black and Decker Grant- This grant is for the purpose of purchasing teacher laptops and webcams.
7. \$806,574 (new money) Remote Learning Technology Grant- This grant, funded by the Federal CARES Act of 2020, is a reimbursement-based program to support districts with technology purchases as part of their Continuous Learning Plans.
8. \$19,120 (new money) Insurance recovery- Funds received by the Maintenance Dept were for damages at Community Montessori and NEMS. Funds received by the Transportation Dept were for repairs to fuel pump dispenser and fuel truck.
9. \$19,576 This amendment transfers funds to cover the cost of additional duties and responsibilities of some employees.
10. \$632,040 This amendment aligns the general ledger to reflect position changes and adjustments made by the new administration which were not reflected in the original FY21 budget. These changes do not require additional funding. Additionally, funding is being moved from professional development to cover professional educational consulting services.

Madison County
Budget Amendment Request

FUND: General Purpose Schools Fund 141

DEPARTMENT: Multiple Departments

<i>Account Number or Org/Object</i>	<i>Account Title</i>	<i>(R)/(E)</i>	<i>Current Budget</i>	<i>Amendment Request</i>	<i>(D)/(C)</i>	<i>Amended Budget</i>
G1100000 539900	Other Contracted Services	E	\$ 706,388.00	\$ 77,700.00	C	\$ 784,088.00
G2210000 552400	Inservice/Staff Development	E	\$ 136,500.00	\$ 77,700.00	D	\$ 58,800.00
G340PL00 518900	Other Salaries and Wages	E	\$ 53,000.00	\$ 53,000.00	D	
G340PL00 512300	Guidance Personnel	E	\$ -	\$ 40,000.00	C	\$ 40,000.00
G1100000 516300	Regular Educational Assistants	E	\$ 1,186,000.00	\$ 47,000.00	D	\$ 1,139,000.00
G1100000 519800	Non-Certified Substitute Teachers	E	\$ 405,000.00	\$ 56,200.00	D	\$ 348,800.00
G1100000 520100	Social Security	E	\$ 2,655,800.00	\$ 3,500.00	D	\$ 2,652,300.00
G1100000 520600	Life Insurance	E	\$ 73,330.00	\$ 80.00	D	\$ 73,250.00
G1100000 520700	Medical Insurance	E	\$ 3,676,000.00	\$ 4,600.00	D	\$ 3,671,400.00
G1100000 520800	Dental Insurance	E	\$ 132,750.00	\$ 310.00	D	\$ 132,440.00
G2130000 513500	Assessment Personnel	E	\$ -	\$ 47,000.00	C	\$ 47,000.00
G2130000 520100	Social Security	E	\$ 195,000.00	\$ 3,500.00	C	\$ 198,500.00
G2130000 520600	Life Insurance	E	\$ 5,200.00	\$ 80.00	C	\$ 5,280.00
G2130000 520700	Medical Insurance	E	\$ 258,000.00	\$ 4,600.00	C	\$ 262,600.00
G2130000 520800	Dental Insurance	E	\$ 10,600.00	\$ 310.00	C	\$ 10,910.00
G2210000 510500	Supervisor/Director	E	\$ 625,000.00	\$ 230,000.00	D	\$ 395,000.00
G2210000 518900	Other Salaries and Wages	E	\$ 832,300.00	\$ 50,000.00	D	\$ 782,300.00
G2230000 510500	Supervisor/Director	E	\$ 75,500.00	\$ 75,500.00	D	
G2230000 518800	Bonus Payments	E	\$ 250.00	\$ 250.00	D	
G2230000 520100	Social Security	E	\$ 5,600.00	\$ 5,600.00	D	
G2230000 520400	Pensions	E	\$ 7,800.00	\$ 7,800.00	D	
G2230000 520600	Life Insurance	E	\$ 200.00	\$ 200.00	D	
G2230000 520700	Medical Insurance	E	\$ 10,000.00	\$ 10,000.00	D	
G2230000 520800	Dental Insurance	E	\$ 300.00	\$ 300.00	D	
G2320000 510300	Assistant(s)	E	\$ 114,500.00	\$ 270,000.00	C	\$ 384,500.00
G2320000 518800	Bonus Payments	E	\$ 1,300.00	\$ 550.00	C	\$ 1,850.00
G2320000 520100	Social Security	E	\$ 35,000.00	\$ 27,300.00	C	\$ 62,300.00
G2320000 520400	Pensions	E	\$ 28,000.00	\$ 39,000.00	C	\$ 67,000.00
G2320000 520600	Life Insurance	E	\$ 1,000.00	\$ 600.00	C	\$ 1,600.00
G2320000 520700	Medical Insurance	E	\$ 35,000.00	\$ 13,000.00	C	\$ 48,000.00
G2320000 520800	Dental Insurance	E	\$ 1,100.00	\$ 500.00	C	\$ 1,600.00
G2320000 521100	Local Retirement	E	\$ 12,000.00	\$ 10,000.00	D	\$ 2,000.00
G2320000 521700	Retirement-Hybrid Stabilization	E	\$ 2,000.00	\$ 400.00	C	\$ 2,400.00
G2410000 510400	Principals	E	\$ 2,080,700.00	\$ 91,500.00	C	\$ 2,172,200.00
G2410000 513900	Assistant Principals	E	\$ 1,830,000.00	\$ 16,000.00	C	\$ 1,846,000.00
				Total Debits		\$ 632,040.00
				Total Credits		\$ 632,040.00

Justification/Description (MUST BE THOROUGH):

This amendment aligns the general ledger to reflect position changes and adjustments made by the new administration which were not reflected in the original FY21 budget. These changes do not require additional funding. Additionally, funding is being moved from professional development to cover professional educational consulting services.

Madison County
Budget Amendment Request

FUND: General Purpose Schools Fund 141

DEPARTMENT: Multiple Departments

Requested By: 

Date: 10-29-20

This form should be sent to the Finance Office. All budget amendments must be signed and have County Commission approval (with the exception of Internal amendments which will have Finance approval) **PRIOR** to funds being expended.

Teacher Absenteeism
October 2020

	Absence No Pay	Annual Leave	Bonus Leave	Death (Non-Imm. Fam.)	Emergency (Non-Cert)	Illness (Employee Only)	LOA (No Pay)	Local Leave (Cert. Only)	Personal Leave	Sick (Ill-Death Imm. Fam)	Total Gen. Absences	Fed Funded Prof. Dev.	GP Funded Prof. Dev.	Total Prof. Absences	FMLA	Workers Comp	Total FMLA / Workers Comp	Association Leave	Jury Duty	Legislative Leave	Military Leave	Total Civic	Total Absenteeism
Alexander	0	0	0	0	0	45	0	0	3	1	49	0	0	0	11	0	11	0	0	0	0	0	60
Andrew Jackson	0	0	0	0	0	2	0	0	5	7	14	0	0	0	0	0	0	0	0	0	0	0	14
Arlington	0	0	0	0	0	6	0	0	1	5	12	0	0	0	15	0	15	0	0	0	0	0	27
Community Montessori	0	0	0	0	0	0	0	0	8	24	32	0	0	0	0	0	0	0	0	0	0	0	32
Denmark	0	0	0	0	0	6	0	0	2	16	24	0	0	0	0	0	0	0	3	0	0	3	27
East	0	0	0	0	0	8	0	0	5	1	14	0	0	0	0	0	0	0	0	0	0	0	14
Isaac Lane	4	0	0	0	0	19	0	0	3	5	31	0	0	0	0	0	0	0	0	0	0	0	31
Jackson Careers & Tech	0	0	0	0	0	11	0	0	0	3	14	0	0	0	0	0	0	0	0	0	0	0	14
JCM Early College High	0	0	0	0	0	14	0	0	1	2	17	0	0	0	0	0	0	0	0	0	0	0	17
Liberty	0	0	0	0	0	37	0	0	5	18	60	1	0	1	0	0	0	0	0	0	0	0	61
Lincoln	0	0	0	0	0	14	0	0	1	5	20	0	2	2	0	0	0	0	0	0	0	0	22
Madison	0	0	0	0	0	5	0	0	0	4	9	0	0	0	12	0	12	0	0	0	0	0	21
North Parkway	0	0	0	0	0	31	0	0	4	11	46	0	0	0	0	0	0	0	1	0	0	1	47
North Side	0	0	0	0	0	32	0	0	0	19	51	0	0	0	0	0	0	0	0	0	1	1	52
Northeast	0	0	0	1	0	20	0	0	6	10	37	0	3	3	8	0	8	0	0	0	0	0	48
Nova Early Learning Ctr	0	0	0	0	0	40	0	0	1	8	49	0	0	0	0	0	0	0	0	0	0	0	49
Parkview Prep Academy	0	0	0	0	0	0	0	0	2	2	4	0	0	0	0	0	0	0	0	0	0	0	4
Pope	0	0	0	0	0	9	0	0	5	4	18	0	0	0	0	0	0	0	0	0	0	0	18
Rose Hill	0	0	0	2	0	10	0	0	5	21	38	0	0	0	0	0	0	0	1	0	0	1	39
South	0	0	0	0	0	28	0	0	0	19	47	0	0	0	0	0	0	0	1	0	0	1	48
South Side	0	0	0	0	0	19	0	0	0	10	29	0	0	0	0	0	0	0	1	0	0	1	30
Thelma Barker	0	0	0	4	0	43	2	0	7	6	62	0	1	1	0	0	0	0	0	0	0	0	63
West Bemis	0	0	0	2	0	18	0	0	2	6	28	0	0	0	8	0	8	0	0	0	0	0	36
Totals	4	0	0	9	0	417	2	0	66	207	705	1	6	7	54	0	54	0	7	0	1	8	774

JMCSS Personnel Status Human Capital Report for October 2020

Personnel Action								
TRANSPORTATION								
#	Date	Action	Name	Race/Gender	Position	Location	Salary	New Salary
1	10/6/2020	New Hire	Miranda Williams	BF	Substitute Bus Driver	Transportation	\$15.18 per/hr	
2	10/6/2020	New Hire	Eldridge Hess	BM	Substitute Bus Driver	Transportation	\$15.18 per/hr	
3	10/14/2020	New Hire	Martin Carson	WM	Substitute Bus Driver	Transportation	\$15.18 per/hr	
1	10/16/2020	Resigned	Teresa Garner	WF	Bus Aide	Transportation	\$10,805.05	
MAINTENANCE								
#	Date	Action	Name	Race/Gender	Position	Location	Salary	New Salary
FOOD SERVICE								
#	Date	Action	Name	Race/Gender	Position	Location	Salary	New Salary
1	10/9/2020	Resigned	Vincent Reeves	BM	Cafeteria Manager	Isaac Lane	\$24,441.56	
SCHOOL								
#	Date	Action	Name	Race/Gender	Position	Location	Salary	New Salary
1	10/2/2020	New Hire	Sabrina Griswell	WF	School Nurse- LPN	Isaac Lane	\$21,531.12	
2	10/12/2020	New Hire	Jeremiah Bullock	BM	Educational Assistant	Parkview	\$14,934.66	
3	10/22/2020	New Hire	Christopher Alexander	WM	English Teacher	Cyber School	\$40,392.00	
4	10/23/2020	New Hire	Chelsea Ledbetter	WF	Educational Assistant	Thelma Barker	\$14,642.16	
5	10/26/2020	New Hire	Melinda Givens	BF	Educational Assistant	Arlington	\$17,262.18	
1	10/2/2020	Resigned	Kelli Bonifer	WF	Special Education Assistant	South Side	\$15,958.80	
2	10/15/2020	Retired	Agnes Duventre	BF	Vocational Teacher	Northeast	\$50,232.00	
3	10/19/2020	Resigned	Debbie Matheny	WF	Librarian	Alexander	\$61,559.00	
4	10/21/2020	Resigned	Erin Garcia-Fernandez	WF	English Teacher	North Side	\$55,252.00	
5	10/23/2020	Retired	Ronda Cooper	WF	Librarian	South	\$56,630.00	
6	10/23/2020	Resigned	Sharon Westbrook	BF	Special Education Teacher	Liberty	\$39,836.00	
7	10/23/2020	Resigned	Jordan Nichols	BM	ISS Monitor	Liberty	\$15,666.30	
8	10/26/2020	Resigned	Cheryl Patterson	WF	Special Education Assistant	Denmark	\$15,081.04	
9	10/28/2020	Resigned	Donna Weaver	BF	Special Education Assistant	Arlington	\$16,238.04	
1	10/12/2020	Transfer	Charlotte Wilson	BF	School Counselor	Nova	\$49,889.00	\$49,889.00
SCHOOL SERVICE CENTER								
#	Date	Action	Name	Race/Gender	Position	Location	Salary	New Salary
1	10/16/2020	Resigned	Holly Leisey	WF	Instructional Technology Coordinator	SSC	\$53,040.00	
2	10/23/2020	Resigned	Glenn Blair	WM	Technology Operations Manager	SSC	\$86,700.00	
3	10/23/2020	Resigned	Heather Peevyhouse	WF	Benefits Coordinator	SSC	\$45,900.40	
LEAVES								
#	Location	Name	Position	Race/Gender	Leave Date	Return Date		
1	Maintenance	Craig Tomlin	Painter	WM	3/09/2020 (Intermittent)	2/19/2021		
2	Thelma Barker	Lauren Gatlin	Kindergarten Teacher	WF	7/29/2020	12/18/2020		
3	Arlington	Detra Holloway	Special Education Teacher	WF	7/29/2020	5/21/2021		
4	Andrew Jackson	Catina Miller	School Counselor	BF	7/29/2020 (Intermittent)	5/21/2021		
6	Central Office	Kelli Pierce	Internal School Auditor	WF	8/4/2020 (Intermittent)	8/4/2021		
9	North Side	Jeanette Plunkett	Special Education Teacher	WF	8/10/2020	11/9/2020		
10	Nova	Starla McKnight	Special Education Assistant	BF	8/10/2020	11/16/2020		
11	West Bemis	Laura Bell	Special Education Teacher	WF	8/10/2020 (Intermittent)	2/28/2021		
12	Nova	Abbigal Harden	Special Education Teacher	WF	8/19/2020	11/16/2020		
14	Thelma Barker	Ashley Sellers	5th Grade Teacher	WF	9/1/2020	12/7/2020		
16	Liberty	William Brooks	Special Education Assistant	BM	9/8/2020	12/10/2020		

17	Liberty	Tabitha Lancaster	Interpreter	WF	9/9/2020 (Intermittent)	12/31/2020		
18	Lincoln	Sierra Wilkes	Cafeteria Manager	BF	9/14/2020	11/9/2020		
20	Arlington	Susannah Raines	3rd Grade Teacher	WF	9/17/2020	12/10/2020		
21	Andrew Jackson	Gwendolyn Chism	Special Education Assistant	BF	9/17/2020	11/2/2020		
22	West Bemis	Sherry Thomas	Special Education Assistant	WF	9/18/2020 (Intermittent)	1/6/2021		
23	Madison Academic	Melanie Hurst	Science Teacher	BF	10/10/2020	1/4/2021		
24	Nova	Yolanda Lyons-Nesbitt	Special Education Assistant	BF	10/12/2020	1/4/2021		
25	Nova	Birdie Thompson	Special Education Teacher	BF	10/12/2020	12/4/2020		
26	Andrew Jackson	Elizabeth Hayes	Educational Assistant	BF	10/13/2020	1/25/2021		
27	System-wide	Tiffany Fuller	Special Education Assistant	BF	10/14/2020	12/14/2020		
VACANCIES								
#	Position	Location						
1	Librarian	Adrew Jackson						

Madison High School School Construction Status Report

Date 11/05/2020

October Report

**Prepared for
JMCSS Board**

Prepared by

Chris Alexander
Vice President
Healthy Community, LLC
Developer

Chris Rice
Vice President/Project Manager
Crocker Construction Company, Inc.
Construction Manager

Project Data

Owner

Healthy Community Education Partners, Inc.

111 E. Main Street

Suite 201

Jackson. TN 38301

Developer

Healthy Community, LLC.

65 Union Ave, 12th Floor

Memphis, TN 38103

As “developer” under a Development Agreement with Healthy Community Education Partners, Inc. (“the QALICB”) and Jackson-Madison County School System (the “District”)

Owner’s Designated Representative

Henry Turley Company, LLC

Suite 1200

65 Union Ave

Memphis TN 38103

Construction Manager

Crocker Construction Company, Inc.

PO Box 3637

Jackson TN 38303

Project

- 1 Madison Academic High School
575 Lambuth Blvd, Jackson TN 38301

Design Team

Architect: LRK

Suite 600

50 South BB King Blvd

Memphis, TN 38103

Civil and Structural: TLM Associates

117 East Lafayette Street

Jackson, TN 38301

MPE: Collier Engineering

720 Broadway Street

Suite 100

South Fulton, TN 38257

Notice to Proceed was issued on the afternoon of March 31, 2020. The substantial completion date is July 31, 2021.

Parties providing Reviews, Inspections, Consulting and/or Documentation

LRK – Providing Architectural and Engineering Project Management duties including site inspections, submittal reviews/approval, draw request reviews, confirmation of compliance with construction documents etc.

TLM – Structural and Civil, providing site inspections, submittal review and approval of all related submittals etc.

Collier Engineering – MPE Engineering, providing site inspections, submittal review and approval of all related submittals etc.

Henry Turley Company, LLC. – Henry Turley Company has a representative, Pete Evans, VP of Construction, performing weekly site inspections for progress, quality, and design document compliance.

Partner Engineering – Partner Engineering is an independent engineering consulting firm hired by the lenders and the tax credits providers to review the design and cost estimates. They will do site inspections, review of change orders, ASI's and other construction documents as the projects progress. They also will review and approve the monthly draw requests prior to release of funds.

Multivista – Multivista is an independent construction documentation firm who has been engaged to document the construction site as the buildings are being built. They will provide monthly photos of the construction. After the completion JMCSS will have an electronic floor plan of the new buildings and by selecting on a given area they can view the wall before it was covered with drywall including all plumbing and electrical work inside the wall. Also, they can review conditions before concrete was poured. We believe this will be a valuable asset for future maintenance needs.

Construction Materials Lab – Construction Materials Lab has been engaged to provide soil testing, footing inspections, structural inspections, and other miscellaneous inspections.

Frost Environmental – Frost Environmental has and will be making inspections related to environmental concerns including asbestos and lead.

Tennessee Department of Commerce and Insurance (State Fire Marshal) – The Fire Marshal has reviewed the plans for compliance and are and will

be making site inspections for compliance with the approved construction documents and applicable construction codes and standards.

Tennessee Department of Environment and Conservation – TDEC has reviewed the plans and will be making or cause to be made bi-weekly inspections of the site for erosion control.

City of Jackson Building and Housing Codes Department – The City will be inspecting for compliance with zoning, building code, fire code, gas code, mechanical code, electrical code, ADA standards, and general design document compliance.

Infinite Consulting – Infinite Consulting is leading the DBE recruiting and documentation program as well as assisting the design team with historic data for both schools related to branding and/or wall art.

Summary Report

Madison Academic High School

Construction got underway on the Madison project on 4/1/2020. Surveyors have laid out the site, temporary construction fencing has been installed and the construction office has been set up. Site work has been advanced completing the building pad and removing foliage from the parking lot area.

6/9 Update – Foundations and concrete stem walls are being installed and are approximately 80% complete. Plumbing installation is to start in a few days weather permitting.

7/20 Update – Foundations and stem walls are 90% complete and half of the first-floor slab is poured. The underground plumbing for the first floor is complete. The electrical supply conduit and sprinkler piping is installed into the building. The steel is being erected.

8/20 Update – Foundations are complete and about 3/4s of the slab has been poured. The plumbing underground is complete. The steel is being erected. Gravel base is down on the parking lot.

9/18 Update – About 85% of the slab is poured and the steel erection continues. Underground plumbing and electrical work continue.

10/30/2020 Update – The steel work continues. HVAC duct work has begun as well as metal stud framing. Underground storm drainage is being run to drain the roof.

Developer Update – October 2020
Healthy Community, LLC – Chris Alexander, Representative
October 23rd, 2020

Chris Alexander with Healthy Community, LLC and Bobby Hutcherson of Crocker Construction presented an update to the JMCSS School Board at their meeting at Liberty High School on Thursday, October 15th, 2020. Chris Alexander again invited new and existing board members for a tour of both Jackson Central Merry and Madison Academic construction sites. The plan is to have a representative from the architect firm Looney Ricks Kiss to be on site to answer questions about design and construction. Ray Washington with JMCSS is coordinating with Chairman Johnson to get this set up for the Board Members, the tentative date for the tour is November 5th.

Chris Alexander also presented a schools update to the CRA board on October 14th, 2020.

Developer Inspections & Observations

Henry Turley Company, Inc., Pete Evans VP of Construction, Representative

Madison Academic High-school. 6-10-2020

The site has been on Underway since April 1, 2020. The site fencing has been installed along with safety and health signs. Covid-19 policies and procedures were established during pre-construction and appeared to be followed well on site. The foundation work is going well seems like it is about 75 to 80% complete plumbing should be starting very soon. The elevator pit has been poured and if the weather holds they should complete the foundation work fairly quick.

Madison Academic High-School: 7-8-20

Work is progressing properly and timely working, weather permitting. Foundations are almost complete, and half the slab has been poured. Elec and Plumbing rough in is wrapping up to be able to complete the remainder of the slab p Edge forms are poured for the last half of slab. Started storm drains west side. 6" gravel installed for the 30,000-sf parking lot.

Madison Academic High-School: 8-25-20

It appears the steel erectors are moving at a good pace. All plumbing and electrical appears to be in place and with most of the remaining pad pored and/or ready to be poured as of 8-19 during my last visit. Over the project is moving as expected IMO.

Madison Academic High-School 9-22-20

From last week's inspection the crane has been removed and pulled back in order to complete the slab. The steel framing looks great and appears to have the steel trusses installed where available. The building has taken its pace on the corner and is a prominent focal point. Imo the project is moving at an expected pace whereas he project site is well kept and organized.

Madison Academic High-School 10-26- 20

From last week's inspection the majority of the framing footprint is complete. Horizontal beam infill, decking, stairs and duct work is being installed. The construction progress appears to be inline with original intent and IMO managed well as is the site maintained as expected in a high profile area. (Mem University campus)

Construction Progress Report

Crocker Construction Company, Inc. Construction Manager

Chris Rice, Vice President/Project Manager

General Items

Safety

General Safety - Safety meetings are held on site every Monday morning. Each Sub-contractor will address any safety issues each morning. No lost time accidents/injuries on these projects to date

COVID-19 We are genuinely concerned for the health and safety of all workers contributing to this project. We have implemented a COVID-19 policy which we believe meets or exceeds the CDC guidelines. A copy of the policy is attached to this report.

6/9 Update – No lost time injuries to date. We had two possible COVID exposures on a sub-contractor’s crew, however both tests were negative.

7/20 Update – No lost time accidents to date. We did have 6 of the 12 members of the roofing crew at JCM test positive for Covid-19. The roofing crew has been shut down for 3 weeks as a result. They are to be retested this coming week and we expect the roofing work to start back up. We have had 3 others quarantined for a week; however, all have since been released.

8/20 Update – No lost time injuries to date. Currently no confirmed covid-19 cases and no one is quarantined.

10/20 Update – No lost time injuries to date. We have had several COVID cases this month. Currently everyone is back at work except one.

Owner/Architect/Construction Progress Meetings

OAC formal meetings are held once a month to review progress, quality, pay applications, etc. They are held in the last week of each month. Due to the COVID-19 issue we are attempting to keep the number of attendees at 10 or less. Those attending are JMCSS representatives, Henry Turley Company, LLC representatives, LRK representatives, Crocker Construction Company, Inc. representatives, Consulting Engineers representatives (as the agenda warrants) and select sub-contractors (as the

agenda warrants). Informal intermediate meetings are to be scheduled during the second week of each month. Those attending will be JMCCS representatives, Henry Turley Company representatives, Crocker Construction Company, Inc. representatives and others as needed/requested.

Progress by Category

Madison Academic High School

Site

The construction site has been enclosed with a temporary construction fence. Trees and other plantings have been removed. The building pad is complete. The parking lot has been cleared of all foliage. Drainage submittals have been approved.

While building the pad some undercut had to be made due to an old foundation, discarded loose bricks and bad soil conditions. Material was removed at the direction of CML and backfilled with appropriate material. An additional area south of the drive off of Lambuth required additional undercut and back fill due to an old house basement which was still in place.

The parking site is wet and pumping. We are working with CML for solutions. This condition is largely due to moisture in the soil.

6/9 Update – A solution to the parking lot pumping has been determined which will require some undercut and chert gravel fill in the sub-grade. This will be completed as soon as weather permits.

7/20 Update – The parking lot is graveled over approximately 50% of the surface area. Storm drain piping has been run across UofM property just east of the auditorium.

8/20 Update – JEA has buried the overhead primary line west of the building to provide better access to the building. The base gravel has been installed over the parking lot.

10/20 Update – The storm drain draining the roof is being installed to get ready for the roof installation.

Concrete

Rebar is expected this week. Concrete work will commence.

6/9 Update – Concrete foundations and stem walls are approximately 80% complete.

7/20 Update – Concrete foundations and stem walls are approximately 90% complete and half of the first-floor slab has been poured.

8/2 Update – About ¾ s of the slab is complete. We are holding off on the balance until the crane used to erect the steel structure is out of the way.

10/20 Update – Concrete work continues, first set of steps are poured.

Masonry

No work to date

Metals

No work to date

6/9 Partial submittals have been approved. Fabrication is to commence shortly.

7/20 Update – Steel erection started today.

8/20 Update – Steel erection continues.

Roofing

No work to date.

Doors & Windows

No work to date

Finishes

10/20 Update – Metal Stud framing has begun.

Millwork

No work to date

Elevators

No work to date

Plumbing

No work to date

6/9 Submittals have been approved. Plumbing is to begin in a few days.

7/20 Update - Under slab plumbing is complete.

9/18 Update – Underground plumbing work continues.

Fire Protection

No work to date

6/9 Update – Fire Sprinkler System is being designed.

7/20 Update - Fire Sprinkler piping is stubbed into the building.

HVAC

Submittals have been approved

10/20 Update _ Duct work Installation has begun.

Electrical

Electrical contractor is on site and is installing a temporary service.

7/20 Update - Electrical conduit has been stubbed into the building.

9/18 Update – Electrical underground work continues.

Low Voltage (JMCS provided & installed)

No work to date

Furnishings (JMCCS provided & installed)

No work to date

Outstanding Issues

Materials Stored

Partners Engineering, the engineering company engaged by the lenders and tax credit providers for oversight, has a rule which limits the dollar value of material stored on site to \$500,000.00. This represents somewhat of a just in time delivery system that normally would not be an issue. However, we are concerned about the impact of the COVID-19 issue and its potential to slow or stop those supply chains. An example is the Carrier plant shut down in Tennessee in late April. While we are not using Carrier equipment there is a potential for other manufacturing plants to have shutdowns that would impact the delivery of needed material and/or equipment. Due to this potential we are encouraging sub-contractors to order their material/equipment earlier than they normally would. This will result in the value of material being stored exceeding \$500,000.00. The CM is preparing estimates as to what those values will be and the Henry Turley Company will request the Lenders, tax credit providers, and Partners Engineering modify the \$500,000.00 limit. This is an effort to mitigate the potential impact of COVID-19 on these projects.

6/9 Update – Our request for an increase of the material stored limits was approved.

JCM School School Construction Status Report

Date 11/05/2020

October Report

**Prepared for
JMCSS Board**

Prepared by

Chris Alexander

Vice President

Healthy Community, LLC

Developer

Chris Rice

Vice President/Project Manager

Crocker Construction Company, Inc.

Construction Manager

Project Data

Owner

Healthy Community Education Partners, Inc.

111 E. Main Street

Suite 201

Jackson. TN 38301

Developer

Healthy Community, LLC.

65 Union Ave, 12th Floor

Memphis, TN 38103

As “developer” under a Development Agreement with Healthy Community Education Partners, Inc. (“the QALICB”) and Jackson-Madison County School System (the “District”)

Owner’s Designated Representative

Henry Turley Company, LLC

Suite 1200

65 Union Ave

Memphis TN 38103

Construction Manager

Crocker Construction Company, Inc.

PO Box 3637

Jackson TN 38303

Project(s)

1 Jackson Central Merry School Renovation/Addition

332 Lane Ave, Jackson TN 38301

Jackson Central Merry Field House

227 Railroad Street, Jackson TN 38301

Design Team

Architect: LRK

Suite 600

50 South BB King Blvd

Memphis, TN 38103

Civil and Structural: TLM Associates

117 East Lafayette Street

Jackson, TN 38301

MPE: Collier Engineering

720 Broadway Street

Suite 100

South Fulton, TN 38257

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Henry Turley Company, LLC. – Henry Turley Company has a representative, Pete Evans, VP of Construction, performing weekly site inspections for progress, quality, and design document compliance.

Partner Engineering – Partner Engineering is an independent engineering consulting firm hired by the lenders and the tax credits providers to review the design and cost estimates. They will do site inspections, review of change orders, ASI's and other construction documents as the projects progress. They also will review and approve the monthly draw requests prior to release of funds.

Multivista – Multivista is an independent construction documentation firm who has been engaged to document the construction site as the buildings are being built. They will provide monthly photos of the construction. After the completion JMCSS will have an electronic floor plan of the new buildings and by selecting on a given area they can view the wall before it was covered with drywall including all plumbing and electrical work inside the wall. Also, they can review conditions before concrete was poured. We believe this will be a valuable asset for future maintenance needs.

Construction Materials Lab – Construction Materials Lab has been engaged to provide soil testing, footing inspections, structural inspections, and other miscellaneous inspections.

Frost Environmental – Frost Environmental has and will be making inspections related to environmental concerns including asbestos and lead.

Tennessee Department of Commerce and Insurance (State Fire Marshal) – The Fire Marshal has reviewed the plans for compliance and are and will

be making site inspections for compliance with the approved construction documents and applicable construction codes and standards.

Tennessee Department of Environment and Conservation – TDEC has reviewed the plans and will be making or cause to be made bi-weekly inspections of the site for erosion control.

City of Jackson Building and Housing Codes Department – The City will be inspecting for compliance with zoning, building code, fire code, gas code, mechanical code, electrical code, ADA standards, and general design document compliance.

Infinite Consulting – Infinite Consulting is leading the DBE recruiting and documentation program as well as assisting the design team with historic data for both schools related to branding and/or wall art.

Summary Report

Jackson Central Merry

Construction got underway on the JCM project on 4/1/2020. Selective demolition (pre-abatement) began to expose previously encapsulated asbestos in order to provide access to the asbestos by the abatement contractor. The building was divided into several zones so work could move forward in several areas simultaneously. Currently there is pre-abatement demolition work being done in front of the abatement contractor in 3 zones, asbestos abatement being done in one zone and post abatement demolition being done in three zones where abatement is complete.

Temporary construction fencing has been installed and a construction office has been set up.

6/9 Update – Pre-abatement demolition is complete, and the asbestos abatement is working on their last zone other than the boiler room which will be last. Select demolition continues, mechanical units/systems have been removed. Plumbing work has started. Mechanical Roof Curbs are being set. Mechanical Units have arrived. The roofing is being installed and is approximately 25% complete. The pad for the north addition is complete and the Field House pad is being built.

7/20 Update – Asbestos abatement continues and should be completed soon. Select demolition continues. Plumbing, Electrical and HVAC work is ongoing. The roofing is approximately 50% complete. The roofing has been on hold for about 3 weeks due to 6 members of the roofing crew testing positive for Covid-19. The crew members are due to be retested within the next week and we anticipate the roofing work will crank back up. The Field House pad is now complete. The rebar for the Field House is being tied. The steel structure for the Field House has arrived and is stored on site.

8/20 Update – Asbestos abatement is complete. Select demolition continues. Plumbing, Electrical and HVAC work is ongoing. The roofing is ongoing and is about 80% complete. Interior framing is to begin shortly. Concrete work has started on the Field House. The steel shop drawings for the front addition has been approved and released for production.

9/17 Update – Select demolition continues. Plumbing, Electrical and HVAC work is ongoing. The roofing is ongoing and is about 90% complete. Interior framing has begun. Concrete work on the front addition has begun. The Field House concrete continues. Steel for the front addition is expected middle of next month.

10/20 Update – Select demolition continues. Plumbing, Electrical and HVAC work is ongoing. The roofing is about 95% complete. Interior framing is ongoing. The Field house concrete on ongoing. Steel for the front addition is complete and erection will begin the week of 11/9. Store front glass installation has begun.

Developer Update – October 2020
Healthy Community, LLC – Chris Alexander, Representative
October 23rd, 2020

Chris Alexander with Healthy Community, LLC and Bobby Hutcherson of Crocker Construction presented an update to the JMCSS School Board at their meeting at Liberty High School on Thursday, October 15th, 2020. Chris Alexander again invited new and existing board members for a tour of both Jackson Central Merry and Madison Academic construction sites. The plan is to have a representative from the architect firm Looney Ricks Kiss to be on site to answer questions about design and construction. Ray Washington with JMCSS is coordinating with Chairman Johnson to get this set up for the Board Members, the tentative date for the tour is November 5th.

Chris Alexander also presented a schools update to the CRA board on October 14th, 2020.

Developer Inspections & Observations
Henry Turley Company, Inc., Pete Evans VP of Construction,
Representative

Jackson Merry: 6-10-2020

This project got started on or about April 1, 2020. Construction fencing and gates were installed during the first week of mobilization with safety and security signs installed at each entrance. Covid-19 policies and procedures were developed during pre-construction and those policies are being addressed on a daily basis. From the beginning this project has been scheduled and executed in a systemic process that is both efficient and impressive. We have had two OAC meetings to date and the flow of work seems to be on or ahead of schedule. All demo has been completed for the asbestos abatement portion of the project and select demo continues for mechanical electrical and plumbing. The plumber has gotten a good portion of the slab cut and rough-in plumbing for the existing slab. They have also started running the copper domestic water pipe in the ceiling down one of the corners I was in this morning. The mechanical contractor has made safe and disconnected all the mechanical units on the roof getting ready for the roofer to install the curbs and pitch pockets. Mechanical units are on site and stored in the warehouse outback. The first building roof is nearly complete except for curbs and termination in my opinion. From what I understand the curb installation for mechanical should begin tomorrow June 11, 2020 and continue on that building until complete while the roofers move over to the second roof to start preparing ahead of the mechanical contractor. Pressure washing has begun. The pad for the new addition is complete, JEA was on site this am upgrading the electrical feed that came through that area this morning that was shallow in depth and has now been corrected with power restored. Site work has started in the back between the warehouse area and the main school in the turn area at the rear.

End of Report

Jackson Merry: 7-8-20

Selective demo has been completed ahead of asbestos crews. Asbestos crews are working in strategic areas to maximize workflow systematically for other trades/area, coordinate quiet well as sub-contractor labor is increasing as the project progresses. Plumbing rough in/pipe hangers/pipe continues. Roofers are making good progress on the roof installation, hvac curbs are in progress close to being complete. Mock-up of metal enclosure was installed for review where old HVAC units went thru brick openings. Pressure washing was almost complete as of the last inspection and may be complete as of this writing. RFI's and submittals have no issues to date. There are some conflicts with MPE where they conflict with bldg. structure currently being addressed for resolution.

End of Report.

Jackson Merry: 8-25-20

The asbestos crew appears to have completed their work and demo outside the previous selective demo ahead of asbestos is proceeding well. The electrical and plumbing rough in continues to go well at a good pace as is the mechanical curbs on the roof. The roofers are back on site and appear to working in a systematic way accommodating the mechanical contractors where needed. Overall the project is well managed and moving as expected to better than expected.

End of Report

Jackson Merry 9-22-20

The roofers appear to be approximately 90% complete +- including metal work. We had a sub meeting last week to discuss coordination issues with the retrofit including but not limited to ceiling height restrictions and the tile in the bathrooms. The tile contractor will be mobilizing soon and will store his material on site where the HVAC equipment is stored and secured. Electrical and Plumbing mains are going in and the subs are working around the height restrictions very well. The field house footers have picked up pace as of last week and appear to be substantially more than previous weeks. Windows are being removed, CMU being infilled along with framing as required by the new design. Overall the project is running smoothly and IMO is consistent with the schedule projected originally. The site is maintained and well organized.

Jackson Merry 10-26-20

The roofers appear to be approximately 95% complete +- including metal work. The sub meeting this month went well with no real issues other than ceiling heights which are worked out as they arise or when conflicts become evident. A lot of the Hvac equipment has been set and duct work is being installed throughout. Electrical and Plumbing mains/branch lines are going in and the subs are working around the height restrictions very well. The field house appears to be moving along. Windows are being removed/replaced, CMU being infilled along with framing as required by the new design continue to be moving well. Overall, the project is running smoothly and IMO is consistent with the schedule projected originally. The site is maintained and well organized.

End of report.

Construction Progress Report

Crocker Construction Company, Inc. Construction Manager

Chris Rice, Vice President/Project Manager

General Items

Safety

General Safety - Safety meetings are held on site every Monday morning. Each Sub-contractor will address any safety issues each morning. No lost time accidents/injuries on these projects to date

COVID-19 We are genuinely concerned for the health and safety of all workers contributing to this project. We have implemented a COVID-19 policy which we believe meets or exceeds the CDC guidelines. A copy of the policy is attached to this report.

6/9 Update – No lost time injuries to date. We had two possible COVID exposures on a sub-contractor’s crew, however both tests were negative.

7/20 Update – No lost time accidents to date. We did have 6 of the 12 members of the roofing crew at JCM test positive for Covid-19. The roofing crew has been shut down for 3 weeks as a result. They are to be retested this coming week and we expect the roofing work to start back up. We have had 3 others quarantined for a week; however, all have since been released.

8/20 Update – No lost time injuries to date. Currently no confirmed covid-19 cases and no one is quarantined.

9/17 Update – No lost time injuries to date. Currently no confirmed covid-19 cases and no one is quarantined. We did have a break in at JCM. It was relatively minor, four juveniles were involved. JPD quickly arrested them and almost all items were recovered.

10/30 Update – No lost time injuries to date. October was a difficult month regarding COVID. Our entire JCM crew except for one tested positive. All are back at work. We have one administrative assistant out with COVID symptoms. There have been two employee family members die from COVID this month. We are glad to have everyone (less one) back at work and healthy.

Owner/Architect/Construction Progress Meetings

OAC formal meetings are held once a month to review progress, quality, pay applications, etc. They are held in the last week of each month. Due to the COVID-19 issue we are attempting to keep the number of attendees at 10 or less. Those attending are JMCSS representatives, Henry Turley Company, LLC representatives, LRK representatives, Crocker Construction Company, Inc. representatives, Consulting Engineers representatives (as the agenda warrants) and select sub-contractors (as the agenda warrants). Informal intermediate meetings are to be scheduled during the second week of each month. Those attending will be JMCSS representatives, Henry Turley Company representatives, Crocker Construction Company, Inc. representatives and others as needed/requested.

Progress by Category

JCM Renovation/Addition

Site

The construction site has been enclosed with a temporary construction fence. Trees and other plantings have been removed from around the building.

6/9 Update – The pad for the north addition is complete.

8/20 Update – The pad for the Field House is complete.

Demolition/Asbestos Abatement

The building has been divided into several zones in such a manner as to allow work to proceed simultaneously in several areas at one time. Demolition exposing (pre-abatement demo) has been completed in 5 areas. Asbestos has been abated in three areas and is currently being done in the fourth area. Post abatement demo is being done in three areas.

6/9 Update - Select Demolition continues. Asbestos abatement contractor is working on the last zone abatement and will then proceed to the boiler room. The majority of interior doors and hardware have been removed. Most of the mechanical systems have been removed. Most of the plumbing fixtures have been removed. The floor slab has been removed in several areas for the installation of new plumbing.

7/20 Update – The asbestos abatement continues and is near completion. Select demolition continues.

8/20 Update – The asbestos abatement is complete. Select Demolition continues.

Concrete

8/20 Update – Rebar has been delivered for the JCM front addition.

9/18 Update – Concrete work has begun at the front addition.

10/30 Update – The slab for the front addition is complete and the Field House concrete work continues.

Masonry

8/20 Update – Masonry repairs where items have been demolished on the interior has commenced.

9/17 Update – Masonry repairs continue.

10/30 Update – Masonry repairs continue.

Metals

8/20 Update - The Steel for the Addition has been released for production.

9/17 Update – Steel is expected on site middle of next month.

10/30 Update – Steel for the front addition is complete and erection is to start the week of 11/9

Roofing

Submittals approved, material to arrive on approximately May 20.

6/9 Update – Roofing material has arrived. Approximately 25 % of the new roof has been installed.

7/20 Update - . The roofing has been on hold for about 3 weeks due to 6 members of the roofing crew testing positive for Covid-19. The crew members are due to be retested within the next week and we anticipate the roofing work will crank back up.

8/20 Update - The roofers are back at work. The roof is about 80% complete.

9/18 Update – Roofing work continues and is about 90% complete.

10/30 Update – Roofing work continues and is about 95% complete. They are working around other trades as penetrations are made in the roof for various items.

Doors & Windows

10/30 Update – Storefront glass installation has commenced.

Finishes

On April 29th during an OAC meeting JMCSS sent a representative group of educators to walk thru a JCM classroom to access the marker board locations and address keeping the existing boards or removing them and installing new boards. The group decided to remove the old boards and replace with new boards.

9/18 Update – Metal stud framing has just started.

10/30 Update – Metal stud framing continues.

Millwork

10/30 Update – Millwork shop drawings have been submitted.

Elevators

No work to date

Plumbing

Plumbing contractor is onsite isolating live lines and removing the existing plumbing system.

6/9 Update – The existing water piping has been removed except in the zone where the asbestos contractor is working. New drain piping is being installed per the design.

7/20 Update – The plumbing contractor continues to run new supply and drain lines.

8/20 Update – Plumbing work continues.

9/18 Update – Plumbing work continues.

10/30 Update – Plumbing work continues.

Fire Protection

No work to date

6/9 Update – The Fire Sprinkler system is being designed.

8/20 Update – The sprinkler submittals have been approved. Sprinkler drawings are being reviewed by the State.

10/20 Update – Installation of the sprinkler system has commenced.

HVAC

HVAC contractor is onsite removing freon from the existing units so they can be removed.

6/9 Update – Roof curbs are being set. Mechanical units have arrived. Roof top units will be installed behind the on-going roof installation.

8/20 Update – HVAC work continues.

9/18 Update – HVAC work continues.

10/30 Update – HVAC work continues.

Electrical

Electrical contractor is on site isolating wiring so it can be safely removed and installing temporary lighting.

6/9 Update – Electrical submittals are being reviewed. Electrical select demolition is ongoing.

7/20 Update – Electrical work is ongoing.

8/20 Update – Electrical work continues.

9/17 Update – Electrical work continues.

10/20 Update - Electrical work continues.

Low Voltage (JMCSS provided & installed)

No work to date

Furnishings (JMCSS provided & installed)

No work to date

JCM Field House

Site

The construction site has been enclosed with a temporary construction fence.

6/9 Update – The parking lot has been removed and the pad is being built.

7/20 Update – The pad is complete.

Concrete

7/20 Update - Rebar is being tied.

8/20 Update – Concrete foundations are being poured.

9/17 Update – Concrete work continues.

10/30 Update – Concrete work continues.

Masonry

No work to date

Metals

Structural submittals have been approved and must now go to Nashville to be approved by the State Fire Marshal.

6/9 Update – The metal building is in production.

7/20 Update – Steel for the metal building has arrived and is stored on site.

10/20 Update – The insulated panels for the steel building have arrived and are stored on site.

Doors & Windows

Submittals in process

Finishes

No work to date

Millwork

No work to date

Plumbing

No work to date

Fire Protection

No work to date

6/9 Update – The Fire Sprinkler system is being designed.

10/30 Update – The underground into the building has been installed.

HVAC

Submittals have been approved

6/9 Update – The mechanical units have arrived.

7/20 Update – Roof curbs and mechanical units have arrived and are stored onsite.

Electrical

No work to date

Low Voltage (JMCSS provided & installed)

No work to date

Furnishings (JMCCS provided & installed)

No work to date

Outstanding Issues

Materials Stored

Partners Engineering, the engineering company engaged by the lenders and tax credit providers for oversight, has a rule which limits the dollar value of material stored on site to \$500,000.00. This represents somewhat of a just in time delivery system that normally would not be an issue. However, we are concerned about the impact of the COVID-19 issue and its potential to slow or stop those supply chains. An example is the Carrier plant shut down in Tennessee in late April. While we are not using Carrier equipment there is a potential for other manufacturing plants to have shutdowns that would impact the delivery of needed material and/or equipment. Due to this potential we are encouraging sub-contractors to order their material/equipment earlier than they normally would. This will result in the value of material being stored exceeding \$500,000.00. The CM is preparing estimates as to what those values will be and the Henry Turley Company will request the Lenders, tax credit providers, and Partners Engineering modify the \$500,000.00 limit. This is an effort to mitigate the potential impact of COVID-19 on these projects.

6/9 Update – Our request for an increase of the material stored limits was approved.

7/20 Update – At the JCM Renovation Project we have several areas where the above ceiling clearance is an issue regarding getting the needed plumbing, mechanical and electrical items above the ceiling. These points have been identified and forwarded to the Design Team for direction.

8/20 Update – We received ASI 10 today which addresses the ceiling height issues. It is being reviewed and distributed to the sub-contractors.

Jackson-Madison County School System
2021 Monthly Health Insurance Premiums for Active Employees
Proposal Only

Premier PPO	CIGNA LP/BCBS	Employee	JMCSS	Er %	CIGNA O/A	Employee	JMCSS	Er %
Employee	\$ 640	\$ 224	\$ 416	65%	\$ 680	\$ 264	\$ 416	61%
E + Children	\$ 1,055	\$ 527	\$ 528	50%	\$ 1,095	\$ 567	\$ 528	48%
E + Spouse	\$ 1,247	\$ 623	\$ 624	50%	\$ 1,327	\$ 703	\$ 624	47%
E + Spouse + Children	\$ 1,663	\$ 831	\$ 832	50%	\$ 1,743	\$ 911	\$ 832	48%
Standard PPO	CIGNA LP/BCBS	Employee	JMCSS	Er %	CIGNA O/A	Employee	JMCSS	Er %
Employee	\$ 599	\$ 180	\$ 419	70%	\$ 639	\$ 220	\$ 419	66%
E + Children	\$ 988	\$ 445	\$ 543	55%	\$ 1,028	\$ 485	\$ 543	53%
E + Spouse	\$ 1,169	\$ 526	\$ 643	55%	\$ 1,249	\$ 606	\$ 643	51%
E + Spouse + Children	\$ 1,557	\$ 701	\$ 856	55%	\$ 1,637	\$ 781	\$ 856	52%
Limited PPO	CIGNA LP/BCBS	Employee	JMCSS	Er %	CIGNA O/A	Employee	JMCSS	Er %
Employee	\$ 548	\$ 137	\$ 411	75%	\$ 588	\$ 177	\$ 411	70%
E + Children	\$ 903	\$ 361	\$ 542	60%	\$ 943	\$ 401	\$ 542	57%
E + Spouse	\$ 1,068	\$ 427	\$ 641	60%	\$ 1,148	\$ 507	\$ 641	56%
E + Spouse + Children	\$ 1,423	\$ 569	\$ 854	60%	\$ 1,503	\$ 649	\$ 854	57%
Healthsavings CDHP	CIGNA LP/BCBS	Employee	JMCSS	Er %	CIGNA O/A	Employee	JMCSS	Er %
Employee	\$ 465	\$ 93	\$ 372	80%	\$ 505	\$ 133	\$ 372	74%
E + Children	\$ 766	\$ 268	\$ 498	65%	\$ 806	\$ 308	\$ 498	62%
E + Spouse	\$ 907	\$ 317	\$ 590	65%	\$ 987	\$ 397	\$ 590	60%
E + Spouse + Children	\$ 1,208	\$ 423	\$ 785	65%	\$ 1,288	\$ 503	\$ 785	61%

Jackson-Madison County School System
Estimated Health Insurance Costs
2020-2021

Cost Estimates-JMCSS Pays Same Premium Split as FY20	July-Nov	Dec-June	Est. Total FY21
JMCSS Cost for Active Employees per Month	\$ 552,195	\$ 563,280	
JMCSS Cost for Retirees per Month	\$ 31,381	\$ 31,969	
Per Month Cost	\$ 583,576	\$ 595,249	
Estimated Total Cost	\$ 2,451,019	\$ 4,642,942	\$ 7,093,961

Cost Estimates-JMCSS Pays Full Premium Increase FY21	July-Nov	Dec-June	Est. Total FY21
JMCSS Cost for Active Employees per Month	\$ 552,195	\$ 570,321	
JMCSS Cost for Retirees per Month	\$ 31,381	\$ 32,858	
Per Month Cost	\$ 583,576	\$ 603,179	
Estimated Total Cost	\$ 2,451,019	\$ 4,704,796	\$ 7,155,815

Additional Cost to District in FY21 if JMCSS Covers Full Premium Increase	\$ 61,854
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Note: 1,057 active participants, 152 Retiree participants as of August 2020.
2021 health insurance premium increase is 2%.

2021 Active Employees Monthly Health Premiums

ALL REGIONS			
	BCBST	CIGNA LOCALPLUS	CIGNA OPEN ACCESS
PREMIER PPO			
Employee Only	\$640	\$640	\$680
Employee + Child(ren)	\$1,055	\$1,055	\$1,095
Employee + Spouse	\$1,247	\$1,247	\$1,327
Employee + Spouse + Child(ren)	\$1,663	\$1,663	\$1,743
STANDARD PPO			
Employee Only	\$599	\$599	\$639
Employee + Child(ren)	\$988	\$988	\$1,028
Employee + Spouse	\$1,169	\$1,169	\$1,249
Employee + Spouse + Child(ren)	\$1,557	\$1,557	\$1,637
LIMITED PPO			
Employee Only	\$548	\$548	\$588
Employee + Child(ren)	\$903	\$903	\$943
Employee + Spouse	\$1,068	\$1,068	\$1,148
Employee + Spouse + Child(ren)	\$1,423	\$1,423	\$1,503
LOCAL CDHP/HSA			
Employee Only	\$465	\$465	\$505
Employee + Child(ren)	\$766	\$766	\$806
Employee + Spouse	\$907	\$907	\$987
Employee + Spouse + Child(ren)	\$1,208	\$1,208	\$1,288

The premium amounts shown reflect the total monthly premium. Please see your agency benefits coordinator for your monthly deduction, the state's contribution and your employer's contribution, if applicable.



SERVICE AGREEMENT

This Service Agreement (the "Agreement") is made 7-1-19, between ABM Industry Groups, LLC and its Affiliates ("ABM"), and Jackson-Madison County School System ("Client").

("Affiliate(s)" means any legal entity that, directly or indirectly, (i) is owned and/or controlled by, (ii) owns and/or controls, or (iii) is under common ownership and/or control with ABM.)

1. **Services.** ABM will provide services to Client or its agent at the location(s) listed on the attached Exhibit A and according to the specifications in Exhibit A (the "Services"). ABM may perform the Services by any reasonable means and shall not be responsible for delays in performance beyond its control.

2. **Term.** This Agreement shall commence on July 1, 2019 and shall remain in effect for one-year until June 30, 2020. This Agreement will automatically renew for additional one year terms, not to exceed three (3) years, unless the Client provides written notice to ABM of its decision not to renew the Agreement sixty (60) days prior to the end of the Districts fiscal year (July 1 to June 30).

3. **Termination.** If Client is dissatisfied with the quality of the Services, Client may inform ABM in writing of the specific areas of dissatisfaction, and if ABM shall fail to substantially correct the deficiencies within 30 days, Client may then terminate this Agreement by thirty (30) days' written notice to ABM. Either party may terminate this Agreement by providing thirty (30) days' written notice to the other party, and ABM may terminate services at any time without notice for nonpayment. All property and equipment furnished by ABM under this Agreement shall remain its property. Upon the termination of this Agreement, ABM shall have a reasonable time to remove its property and equipment from Client's premises.

4. **Price.** Client agrees to pay ABM monthly for the Services in accordance with the schedule attached as Exhibit B. Invoices shall be distributed by ABM in PDF format via an automated email process unless other arrangements are agreed to in writing by the parties. All third-party fees for billing and invoice processing shall be the responsibility of Client, and shall be billed by ABM to Client as third-party fees are incurred. Payment shall be due within thirty (30) days from the earlier of the date of invoice or the last day of each month for which the Services were performed. A late charge of the lesser of (a) 1.5% per month or (b) the maximum rate permitted by law, shall be paid by Client to ABM on any past due payment not received within fifteen (15) days after the payment due date. If Client's account is referred to an agency or attorney for collection, Client shall reimburse ABM for its attorneys' fees and collection costs. The price is based upon the service area and frequency of the Services in the attached specifications. If there is any change in either, Client and ABM agree to negotiate a reasonable price adjustment.

5. **Adjustments for Wages and Fringe Benefits.** The attached price schedule is based on present wages and fringe benefits. If wages or fringe benefits increase above those in effect on the date of this Agreement, Client agrees to proportionate increase in the price. Since wage and fringe benefit increases may be retroactive, price increases due to such cost increases shall be payable retroactively. ABM will notify Client as soon as possible if retroactive payments may be due. Client's obligation for such price adjustments shall survive the termination of this Agreement.

6. **Adjustments for CPI.** At the end of each twelve (12) month period during the Term of this Agreement, the price shall be increased by the greater of: (a) 3 % percent, or (b) a percentage equal to the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) during the twelve (12) month period immediately prior to the first day of the then current annual period; provided, however, that the percentage of increase in the price determined under this provision shall never exceed 3 % percent in any twelve (12) month period.

7. **Extraordinary Cost Changes.** If any extraordinary event affects ABM's costs, upon notice to Client the parties agree to negotiate a reasonable adjustment. Such events shall include armed hostilities, riots, strikes, picketing,

boycott, acts of God, national financial or economic disturbances, epidemics, and other events not reasonably foreseeable or against which ABM reasonably cannot protect itself.

8. Equipment. In event that this Agreement is cancelled or terminated prior to the expiration of its then current term, Client shall pay ABM within thirty (30) days after such cancellation or termination for any unamortized costs of any equipment purchased by ABM for use at the Client's locations. The amortization period shall be based on the date that the equipment was put into service.

9. Holidays. ABM is not obligated to perform the Services on the following holidays: Client will observe all client calendar holidays. Services on holidays, when requested, shall be charged on an over-time basis. A holiday on the sixth or seventh day of the work week shall be subject to additional charge of a full day at straight time if wages are required to be paid for that day.

10. Indemnification. ABM shall indemnify, defend and hold harmless Client from loss, liability, cost, or expense (including reasonable attorneys' fees) for bodily injury, death, and property damage (hereinafter, referred to as "Claims") but only to the extent same are caused by the negligence, misconduct, or other fault of ABM, its subcontractors, agents, and employees, and which arise out of Services performed under this Agreement. The foregoing provision shall only benefit Client if Client notifies ABM in writing of such Claim within five (5) days of same being reported to Client or its representative. Notwithstanding the foregoing, if ABM is required by Client to clean or wax floors when being used by employees, customers, tenants, or visitors, ABM shall not be responsible for any Claim in connection therewith. ABM shall not be liable for delay, loss, or damage caused by warfare, riots, strikes, boycotts, criminal acts, acts or omissions of others, fire, water damage, natural calamity, or causes beyond ABM's reasonable control. ABM shall not be liable for disposal of documents or valuable items left on floors, and Client shall indemnify and hold harmless ABM from Claims for such disposal. Client agrees to keep its facilities in a safe condition and in conformance with federal, state, and local laws, ordinances and regulations. Client shall indemnify, defend and hold harmless ABM from Claims to ABM's employees and others resulting from the condition of Client's premises or equipment, but only to the extent same are not caused by ABM's fault.

11. Insurance and Taxes. ABM agrees to maintain in full force and effect during the term of this Agreement the following insurance coverage for the work performed for Client under this Agreement:

- a. Commercial General Liability insurance with limits for bodily injury and property damage of not less than \$1,000,000 per occurrence, \$2,000,000 general aggregate;
- b. Commercial Automobile Liability insurance with limits of liability for bodily injury and property damage of not less than \$1,000,000 per occurrence; and
- c. Workers Compensation insurance with statutory limits and with an Employers Liability Coverage of at least \$500,000.
- d. Sexual Misconduct & Molestation Liability insurance with limits of \$3,000,000 per victim.
- e. Excess or Umbrella Liability insurance on a follow-form basis with respect to the Commercial General Liability, Employers' Liability, Commercial Automobile Liability, and Sexual Misconduct & Molestation Liability of not less than \$5,000,000 per occurrence, \$5,000,000 general aggregate.

ABM has the right to be self-insured where permitted by state law or to provide such coverage subject to a deductible or self-insured retention. ABM will provide Client with a certificate of insurance describing the coverage provided in accordance with these provisions and include Client as an additional insured. ABM, Client, and their insurers shall waive all rights of subrogation against one another for property damage claims. ABM shall be responsible for paying all payroll-based taxes affecting its employees. Client agrees to pay for any sales and use taxes as well as increases in any taxes, workers' compensation, liability insurance, and other similar expenses of ABM.

12. Independent Contractor. ABM is an independent contractor and all persons employed to furnish the Services hereunder are employees of ABM and not of Client. The employees performing the Services for ABM will be

employees of ABM, and ABM will pay for all wages, expenses, federal, and state payroll taxes and any similar tax relating to such employees; and will provide uniforms in accordance with ABM's established standards. In the event any employees or former employees of ABM or its affiliates are employed by Client or by any of Client's affiliates during the term of this Agreement or within 90 days after its termination, Client agrees to pay to ABM a fee equal to 10 percent (10%) of the annualized compensation of each such employee or former employee.

13. **Employees.** Upon written request by Client, ABM will remove from service any employee assigned to Client's premises who has engaged in improper conduct, including without limitation, a breach of Client policies or failure to perform the duties herein, provided such request is in accordance with applicable laws and collective bargaining agreements. ABM shall supervise its employees through ABM's designated personnel. In the event Client assumes any supervisory duties toward the ABM's employees or directs their acts or services, Client shall assume responsibility and shall indemnify, defend, and hold ABM harmless from loss, liability, or expense arising therefrom.

14. **Keys.** ABM shall not be provided master keys to any property. Should access to a master key be required, Client will provide a key box or lock box for such master key(s) at the property. Notwithstanding anything to the contrary in this Agreement, ABM shall not be responsible for any damages including, without limitation, any costs incurred in re-keying or changing locks caused by the loss or theft of such key(s).

15. **Notices.** Notices, requests, demands, etc., shall be written and delivered or mailed with postage prepaid

to Client at:
Jackson - Madison County Schools BOE _____
310 N. Parkway _____
Jackson, TN 38305 _____
ATTN: _Allen Powell_____

to ABM at:
ABM Education Services
_6478 Hwy 90, Suite E _____
_Milton, Florida 32570 _____
ATTN: _Carey Beard, Executive Assistant_____

With a copy to:
ABM Legal Department
3800 Buffalo Speedway, Suite 325
Houston, TX 77098

16. **Entire Agreement.** This Agreement contains the entire agreement between the parties. All prior negotiations between the parties are merged in this Agreement, and there are no understandings or agreements other than those incorporated herein. This Agreement may not be modified except by written instrument signed by both parties. In the event of conflict between any of the foregoing provisions of this Agreement and any other contract, purchase order, agreement, request for proposal, or specification between the parties, this Agreement shall be controlling. This Agreement shall inure to and bind the successors, assigns, agents and representatives of the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

CLIENT

ABM INDUSTRY GROUPS, LLC

By: *[Signature]*
Name: Thomas Ray Washington Jr
Title: Superintendent

By: _____
Name _____
Title: _____

Exhibit A

Scope of Services

Request for Proposals for Grounds Care & Maintenance

General duties to be performed include:

- **Mowing:**
 - Lawns and grass areas will be cut at intervals of two (2) times per month for months of March, April, September and October. Lawns and grass areas will be cut at intervals of three (3) times per month for months of May, June, July and August to maintain a neat and smooth appearance. This will amount to twenty (20) cuttings per location during the eight (8) month cutting period of July 1 – October 31 and March 1 – June 30.
 - It will be the contractor's responsibility to coordinate mowing with the campus administrator so as to not conflict with periods of testing, scheduled student activities on the grounds, and scheduled special events at the location.
 - It will be the contractor's responsibility to coordinate with the campus administrator when it becomes necessary for school property and equipment or faculty vehicles to be moved so as not to be damaged by mowing.
 - During inclement weather, lawns shall be cut as soon as weather permits including weekends when necessary. The contractor will use his/her judgment and be responsible for cutting when lawns are too wet, causing marring and ruts in the lawn. The contractor will repair any damage caused by careless operation of equipment.
- **Weed-eating:** The contractor will be responsible for weed-eating or blade edging at every cutting. Weed-eating or edging will be done around all building foundations, concrete curbing, sidewalks, hard paved and concrete drives, ditches, playground fall zones, playground equipment and fences.
- **Blowing Off:** After every cutting, trimming and edging, the contractor will blow off clippings and debris from sidewalks and drives.
- **Weed Control:** The contractor will be responsible for the weeding of flowerbeds and playground fall zones every other visit to the campus (8 times per year).
- **Drives, Curbs and Parking Lot Cracks:** The contractor will be responsible for spraying cracks in hard surfaces, asphalt, concrete and curbs with weed killers required to maintain an acceptable appearance. The contractor will also spray or pull any vines growing up exterior walls of the buildings.
- **Trimming/Pruning:** The contractor will be responsible for the pruning/cutting back of trees on campuses as needed to maintain a pleasing appearance as well as safety for students, personnel and the general public. The contractor will be responsible for pruning all crepe myrtles during March of the contract year.
- **Shrubs:** The contractor will cut and maintain shrubs a minimum three (3) times during the cutting season and dispose of debris. Frequency of cutting must be suitably spaced

Request for Proposals for Grounds Care & Maintenance

out during the season (early spring, summer and mid-fall) to maintain an acceptable appearance.

- **Debris Removal:** The contractor will be responsible for removing limbs and debris from any and all properties due to winds and inclement weather during any period covered by the contract.
- **Other Services:** It will be the responsibility of the contractor, in order to maintain a safe environment, to notify Jackson-Madison County School System of additional grounds work needed but not covered under this contract. Any grounds maintenance or lawn care not spelled out in these specifications may be required but will be priced on a case by case basis and are not part of this contract

**Request for Proposals for Grounds Care
Appendix A
Jackson-Madison County School System**

Elementary Schools

Alexander Elementary School (grades Pre-K-5)
900 N. Highland Ave., 38301
Carolyn Caldwell, Principal 731.394.2982

Andrew Jackson Intermediate School (K-5)
211 Old Hickory Blvd., 38301
Ramonica Dorsey, Principal 731-668-8023

Arlington Elementary School (Pre-K-5)
701 Arlington Ave., 38301
Kippi Jordan, Principal 731-234-4834

Thelma Barker Elementary School (K-5)
1470 Ashport Road, 38305
Timothy Gilmer, Principal 731-668-8831

Lincoln Elementary School (Pre-K-5)
425 Berry St., 38301

Denmark Elementary School (Pre-K-5)
1945 Denmark Jackson Rd., Denmark, 38391
Kimberly Quinn, Principal 731-616-7232

East Elementary School (K-5)
2480 Ashport Rd. 38305
Judy Record, Principal 731-988-3860

Isaac Lane Elementary School (Pre-K-3)
746 Lexington Ave., 38301
Richard Willis 731-506-2707

Jackson Careers & Technology Elementary (4-8)
668 Lexington Ave., 38301
James Walker Jr. 731-506-2689

Malesus Elementary School (Pre-K-5)
610 Bolivar Hwy., 38301

Community Montessori School (K-8)
716 Westwood Ave., 38301
Melinda Harris, Principal 731-217-2415

Nova Elementary Early Learning Center
248 Bedford White Rd., 38305
Tisa Day, Principal 731-217-4211

Pope Elementary School (K-5)
1071 Old Humboldt Rd., 38305
Tracey Vowell, Principal 731-499-0699

South Elementary School (Pre-K-5)
570 Stone Rd., Pinson, 38366
Scott Nelson, Principal 731-988-5413

Whitehall
532 Whitehall St., 38301
Ladonna Braswell, Principal 901-598-6831

**Request for Proposals for Grounds Care
Appendix A
Jackson-Madison County School System**

Middle Schools

North Parkway Middle (6-8)
1341 N Parkway
Tiffany Taylor, Principal 731-394-3257

West Bernis Middle School
230 D St., 38301
David Wicker, Principal 901-825-2578

Northeast Middle School (6-8)
2665 Christmasville Rd., 38305
Michael Morris 731-506-2517

Rose Hill Middle School (6-8)
2233 Bech Bluff Rd., 38301
Dr. Teresa McSweeney 731-506-2173

High Schools

JCM ECH
332 Lane Ave
Nathan Lewis, Principal 731-589-1498

Northside High School (9-12)
3066 N. Highland Ave., 38305
Jason Bridgerman, Principal 731-694-9807

Liberty High School (9-12)
3470 Ridgcrest Ext.
Roderick Payne 731-506-2000

Southside High School (9-12)
84 Harts Bridge Rd., 38301
Anita Tucker, Principal 731-422-9923

Madison Academic Magnet High School (9-12)
179 Allen, 38301
Chad Guthrie, Principal 731-695-1402

JCM
332 Lane Ave, Jackson, TN 38301

Other School

Parkview Learning Center (7-12)
905 E. Chester St., 38301
Shontaviar S. Beasley 731-506-2576

Other Locations

Boys & Girls Club of Jackson
832 Lexington Avenue, Jackson, TN 38301
Administrative Office - 731 423 - 0627

The University of Memphis Lambuth
705 Lambuth Blvd. Jackson, TN 38301
731-425-5087

**Request for Proposals for Grounds Care
Appendix A
Jackson-Madison County School System**

Other Locations

Bus Garage
59 Harts Bridge Rd. West, 38301
Wayne Alexander, Supervisor

Board of Education
310 N. Parkway
Allen Powell, Director of Maintenance 731-445-0605
Chris Johnson, Maintenance Supervisor 731-267-6834

Boys and Girls Club
746 Lexington Ave
Lawn area adjacent to Lane Elementary
Chris Johnson, Maintenance Supervisor 731-267-6834

Exhibit B
Pricing and Payment of Schedule

Campus	Monthly Cost	Annual Cost
Andrew Jackson	\$1,000.57	\$12,006.82
Board of Ed	\$1,072.04	\$12,864.45
Montessori Tigrett	\$857.63	\$10,291.56
Arlington ES	\$1,000.57	\$12,006.82
Lambuth	\$1,000.57	\$12,006.82
Madison 34	\$700.40	\$8,404.77
JCM	\$1,143.51	\$13,722.08
JCM ECH	\$71.47	\$857.63
Boys/Girls 746	\$71.47	\$857.63
Boys/Girls 832	\$71.47	\$857.63
Isaac Lane	\$982.70	\$11,792.41
JCT	\$982.70	\$11,792.41
Whitehall	\$428.82	\$5,145.78
Rosehill	\$1,072.04	\$12,864.45
Liberty 48	\$1,929.67	\$23,156.01
Nova	\$714.69	\$8,576.30
Northeast	\$1,286.45	\$15,437.34
East	\$571.75	\$6,861.04
Thelma Barker	\$1,000.57	\$12,006.82
Pope	\$536.02	\$6,432.23
Northside 36	\$1,286.45	\$15,437.34
Denmark	\$571.75	\$6,861.04
North Parkway	\$857.63	\$10,291.56
Lincoln 7.5	\$536.02	\$6,432.23
Parkview	\$357.35	\$4,288.15
West Bemis Midd	\$857.63	\$10,291.56
Southside 35	\$1,193.54	\$14,322.42
Bus Lot	\$500.28	\$6,003.41
South	\$1,214.98	\$14,579.71
Malesus	\$571.75	\$6,861.04
Alexander	\$571.75	\$6,861.04
Total	\$25,014.21	\$300,170.44

PRICING AND PAYMENT OF SCHEDULE

Cluster 1		Cluster 2		Cluster 3	
Campus	Cost	Campus	Cost	Campus	Cost
Board of Ed	\$12,864	West Bemis Midd	\$10,291	Liberty 48	\$23,156
Andrew Jackson	\$12,006	Southside 35	\$14,322	JCT	\$11,792
Alexander	\$ 6,861	Bus Lot	\$ 6,003	Isaac Lane	\$11,792
North Parkway	\$10,291	South	\$14,579	Whitehall	\$ 5,145
Denmark	\$ 6,861	Malesus	\$ 6,861	Parkview	\$ 4,288
				Rosehill	\$12,864
Total	\$48,883	Total	\$52,056	Total	\$69,037

Cluster 4		Cluster 5			
Campus	Cost	Campus	Cost		
Northside 36	\$15,437	JCM	\$13,722		
Thelma Barker	\$12,006	JCM ECH	\$ 857		
Pope	\$ 6,432	Madison 34	\$ 8,404		
East	\$ 6,861	Montessori Tigrett	\$10,291		
Nova	\$ 8,576	Arlington ES	\$12,006		
Northeast	\$15,437	Lambuth	\$12,006		
Total	\$64,749	Total	\$57,286		

2020 Local Education Agency Compliance Report

Local education agencies (LEAs) are required to comply with all federal and state education laws and State Board of Education (SBE) rules. This annual compliance report is one mechanism the department uses to ensure education laws and rules are faithfully executed. The commissioner of education is charged with taking corrective action when an LEA is noncompliant with those laws and rules or is not following a department-approved compliance plan.

LEAs must complete this report and, if applicable, the corrective action form, and submit it to the department by **November 30, 2020**. During completion, each LEA should carefully check the status of its compliance with all federal and state education laws and SBE rules. The department verifies and monitors LEA compliance via multiple data sources (e.g., Education Information System, internal program managers), and will consider those sources when making final decisions regarding an LEA's compliance status. Beginning school year 2020-21, the department is formally reinstating LEA approval classifications as outlined in SBE Rule [0520-01-02-.01](#). Annual compliance report data may inform an LEA's approval classification.

I certify that the LEA is in compliance with all federal and state education laws and SBE rules.

I certify that, with the exception of areas indicated in the attached corrective action plan, the LEA is in compliance with all federal and state education laws and SBE rules.

LEA Name:

Director of Schools/Superintendent Name:

Director of Schools/Superintendent Signature:

School Board Chair Name:

School Board Chair Signature:

Date of School Board Approval:

UPLOAD COMPLETED REPORT TO ePlan BY **NOVEMBER 30, 2020**
(including the corresponding corrective action plan if applicable)
Upload instructions are accessible [here](#).

Appendix A

Noncompliance Corrective Action Plan

Instructions: Below is a sample corrective action plan. Using the provided template, report all areas of noncompliance and include corrective action details. Click the attachment (paper clip) icon in the navigation pane of this PDF to access the Word version of the template, which is editable.

Area of Noncompliance	Scope and Reason(s) for Noncompliance	Corrective Action Step(s)	Person(s) Responsible	Anticipated Completion Date(s)
T.C.A. § 49-5-413(a) – Background Checks	Due to a misunderstanding of T.C.A. § 49-5-413(a) compliance requirements, 104 employees hired prior to 2000 have not been fingerprinted.	<ul style="list-style-type: none"> ▪ Notify the 104 impacted employees and their supervisors of the outstanding requirement and next steps in writing. ▪ Coordinate fingerprinting scheduling, results processing, and related communications. ▪ Notify the TDOE director of LEA approval of compliance plan completion. 	<p>Human Resources Director</p> <p>Human Resources Director</p> <p>Human Resources Director (with director of schools copied)</p>	<p>October 12, 2020</p> <p>October 13 – December 4, 2020</p> <p>December 7, 2020</p>
T.C.A. § 49-1-104 - Average Class Size	While no individual K–12 classes within the district exceed the maximum number of students, class size averages at the three elementary schools are not in compliance.	The commissioner approved our corresponding waiver request on August 6, 2020.	NA	NA

Appendix B

For your convenience, the following is a list of helpful links to various state education laws and SBE rules available online.

Public chapters regarding education passed during the 2020 legislative session:

https://www.tn.gov/content/dam/tn/education/legal/2020_legislative_report_version1.pdf

Current and pending SBE rules:

<https://www.tn.gov/sbe/rules--policies-and-guidance.html>

SBE frequently asked questions:

<https://www.tn.gov/sbe/about-us/frequently-asked-questions.html>

Tennessee Code Annotated:

<http://www.lexisnexis.com/hottopics/tncode/>

If you have questions regarding applicable laws or SBE rules, please contact the department's deputy general counsel, Lee Danley, at (615) 253-1550 or Lee.Danley@tn.gov.

The following School Support Organizations have active state reporting status and the *Tennessee Internal School Uniform Accounting Policy Manual* required Verification forms have been completed for the 2020-2021 school year.

Elementary Schools

1. Thelma Barker PTO

High Schools

Middle Schools

AGENDA

Jackson-Madison County Planning: A Joint Venture

November 14, 2020

- | | |
|------------|---|
| 8:00 a.m. | Welcome and Overview |
| 8:05 a.m. | Roles and Responsibilities of Board and Superintendent |
| 9:00 a.m. | Revisit Beliefs
Revisit Vision Statement
Revisit Mission Statement |
| 10:00 a.m. | BREAK |
| 10:15 a.m. | Goal Setting
Writing Objectives & Strategies
Monitoring, Evaluating & Modifying |
| 11:15 a.m. | Review State DOE and State BOE Strategic Plans
- How SDOE & SBOE Master Plan Ties in with Board's Strategic Plan |
| 11:30 a.m. | LUNCH |
| Noon | Review Labor Market Data on TSBA District Data Dashboard |
| 1:00 p.m. | Exploration of problems that need attention and identification of whether the problem requires board action and, if so, whether it should be addressed through board goals/plans, policy, promotion or superintendent performance evaluation. Use "Classifying Issues" handout. |
| 2:00 p.m. | Capital Projects |
| 2:50 p.m. | Planning Through Superintendent Evaluation
(How to incorporate the board's goals into the superintendent's evaluation instrument and hold her accountable for achieving those goals). |
| 3:20 p.m. | Wrap-up and Evaluation |
| 3:30 p.m. | Adjourn |