

Johnson City Board of Education Regular Meeting

August 7, 2023 6:00 PM

Central Office

1. CALL TO ORDER AND OPENING

1.A. Call to Order and Welcome

Mrs. Kathy Hall, Board Chair

1.B. Moment of Silence

Mrs. Kathy Hall, , Board Chair

1.C. Pledge of allegiance to the flag

Students from North Side

1.D. Opening

Students from North Side

1.E. Art work on display

Students from North Side

1.F. Update on North Side

Dr. Allecia Frizzell, Principal

1.G.

- Introduce board members from other school systems who are in attendance to critique the board meeting as part of the Tennessee School Board Associations Board of Distinction Award Program: Michael Hughes of Sullivan County, Steve Willis of Unicoi County, Mike Masters of Washington County and Tony Garland of Carter County.

1.H.

2. RECOGNITIONS

3. ADOPTION OF AGENDA

4. CORRESPONDENCE, DELEGATIONS AND COMMUNICATIONS

5. REPORTS FROM SUPERINTENDENT AND STAFF

5.A. Building Projects Update

Mr. Brian Ross

5.B. Financial Report Ending May 31, 2023

Ms. Leia Valley

5.C. Update on Sales Tax - PEP

Ms. Leia Valley

5.D. 2021-2022 City of Johnson City Audit

5.E. Five Year Plan Update

Dr. Robbie Anderson

5.F. Food Service Update

Mrs. Karen McGahey

6. UNFINISHED BUSINESS

7. CONSENT AGENDA

7.A. Approval of Minutes

7.B. Proposed Fundraising Activities

7.C. Request to write checks over \$5,000

7.D. Overnight Fieldtrip Requests

7.E. Request to approve the Innovative School Models Grant Budget

8. RECOMMENDATIONS FROM THE SUPERINTENDENT FOR ACTION

9. NEW BUSINESS

9.A. First Reading - Consideration of new policy regarding student involvement in internships and work-related activities

9.B. Current Meeting Communication Follow Up

10. INFORMATION ITEMS

10.A. BOE Calendar of Events

10.B. Personnel Items

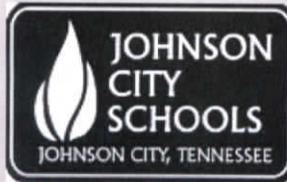
10.C. Donations

11. COMMITTEE REPORTS

12. BOARD UPDATES AND DISCUSSION

13. MEETING DATES

14. **ADJOURNMENT**



BELIEFS

To be successful, Johnson City Schools must...

- Provide the highest quality public education to all students;
- Attract, develop, and retain the very best teachers and staff;
- Engage families, business, community, and government;
- Stay on the cutting edge of educational leadership and practice; and
- Foster a caring, safe, and inclusive environment.

MISSION

To enable all students to achieve excellence.

VISION

To be a progressive school system that is globally competitive in all areas. All students have an equal opportunity to learn and be successful while meeting high expectations and are provided the resources to be healthy, productive citizens and lifelong learners.

GOAL

Advance student achievement in all curricular and extra-curricular programs

GOAL

Pursue and efficiently manage internal and external school funding

GOAL

Promote physical and mental health and wellness in a safe and secure environment

GOAL

Improve communication, collaboration, and involvement

GOAL

Champion innovation and the effective use of technology



JOHNSON CITY SCHOOLS

Post Office Box 1517, Johnson City, TN 37605 www.jcschools.org (423) 434-5200 Fax: (423) 218-4968
Dr. Steve Barnett, Superintendent of Schools

August BOE Recognitions:

- **Mtn View 2022-2023 Johnson City Elks Lodge # 825 Americanism Essay Contest Winners: Teacher- Marla Hyatt**
 - a. Division I: 5th Grade Winner, 1st Place: Dyeeniin Guhn
 - b. Division I: 5th Grade Winner, 2nd Place: Hayley Meek
 - c. Division I: 5th Grade Winner 3rd Place: Seniyah Spriggs
- **Science Hill High School Summer of Service 2023 Project Recognition**
(Tim Vanthournout to speak for 3 minutes and introduce students.)
- **Dale Lynch - Executive Director of Tennessee Organization of School Superintendents (TOSS)**
Dr. Steve Barnett, First District Regional Superintendent of the Year



BOARD OF EDUCATION

Kathy Hall, Chair Jonathan Kinnick, Vice Chair Paula Treece, Secretary
Dr. Ginger Carter Herb Greenlee Thomas Hager, Jr Beth Simpson

The mission of the Johnson City Schools is to enable all students to achieve excellence.



JOHNSON CITY SCHOOLS

Building Projects Update

7/19/23

Lake Ridge Elementary – 8 Classroom Addition; HVAC Upgrade; Site Improvements (\$9,755,000 Construction)

- Addition: Complete
- HVAC Upgrade: Last equipment installation and system tie-in is nearly complete
- Site: Contract work complete; Sink hole remediation in progress
- Project Completion: July 2023

Science Hill High – Science Labs, Restrooms, CDC Rooms Renovation (\$6,486,674 Construction)

- Science Labs:
 - Phase 4 (Four Labs): On track to be complete before school starts
 - Phase 5 (Six Labs): On track to be complete in November
- Restrooms:
 - Cafeteria: Complete
 - Science Wing: On track to be complete before school starts In progress
 - Grand Topper Hall: On track to be complete mid-August
- CDC Rooms: Complete
- Project Completion: March 2024

Indian Trail Middle – Field House Renovation

- Public restrooms have been separated from private restrooms
- Electrical/Mechanical installation to occur as Facilities Management schedule allows
- Rooms should be usable but will not be complete before school starts

**SCHOOL BOARD AGENDA ITEM
AUGUST 2023 MEETING**

ACTION ITEM

TOPIC: Financial Report for the month ending May 31, 2023.

BACKGROUND INFORMATION:

The un-audited financial report for the month ending May 31, 2023 is attached for your review.

Revenues:

Revenues for the month of May totaled \$3,140,586 primarily consisting of Local Option Sales Tax, Property Tax and the monthly appropriation from the City. Property Tax Revenues for the month totaled \$119,465. Property tax collections through May are 9.3% above May 2022.

Total Local Option Sales Tax Revenues received for May was \$1,695,226. Through May, Local Option Sales Tax collections has seen an increase of 14.1% above last year.

At the end of May, revenues totaled \$78,892,318 for the year. Total Revenues were up 5.7% from May 2022. Total revenues collected through May were at 94.8% of the budget. This is improved from May 2022, which was at 93% of the budget.

Expenditures:

Expenditures for the month of April totaled \$7,512,390. Total expenditures for the year through May were \$75,287,139. Total expenditures were 9.6% above May 2022. Total expenditures at the end of May were at 85.2% of the budget. That is increased from May 2022 in which total expenditures were at 83% of the budget.

Fund Balance:

Total Fund Balance as of May 31, 2023 was \$20,920,148. Fund balance exceeded the fund balance target by \$7,360,736. The large decrease in fund balance from April to May is due to no BEP payment issued the month of May.

Tax Rate Information:

Included are the updated tax rates for the surrounding systems for 2022. Unicoi County had a reappraisal year in 2022. Kingsport City had a \$0.12 increase in rates. Hawkins County increased \$0.15. Bulls Gap and Surgoinsville had minimal increases. A column has been added to the Tax Rate information to show what the combined City and County property tax rate is for each locality.

Please feel free to call me if you have questions. (434-5212)

Respectfully Submitted: *Leia Valley*

Johnson City Schools
Year To Date Comparisons
For the Month Ending May 31, 2023

	<u>Y-T-D</u> <u>5/31/22</u>	<u>Y-T-D</u> <u>5/31/23</u>	<u>Difference in</u> <u>Dollars</u>	<u>Difference in</u> <u>Percentage</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>
Revenues:						
County Property Tax - Current	\$ 11,948,963	\$ 13,060,911	\$ 1,111,948	9.31%	\$ 12,416,312	\$ 12,012,049
Local Option Sales Tax	17,290,906	19,734,528	2,443,622	14.13%	20,211,314	18,155,388
BEP	31,841,100	32,584,000	742,900	2.33%	35,352,280	35,883,000
Tuition	275,922	216,823	(59,099)	-21.42%	281,872	250,000
All Other Revenues	13,290,094	13,296,056	5,962	0.04%	17,440,519	16,965,666
Total Revenues	<u>\$ 74,646,985</u>	<u>\$ 78,892,318</u>	<u>\$ 4,245,333</u>	<u>5.69%</u>	<u>\$ 85,702,297</u>	<u>\$ 83,266,103</u>
Percentage of Revenue Budget Collected to Date		94.75%				
Percentage/Dollar Amount of Revenue Budget left to be Collected		5.25%				<u>\$ 4,373,785</u>
Expenditures:						
Salaries	\$ 44,895,442	\$ 49,552,991	\$ 4,657,549	10.37%	\$ 49,682,919	\$ 53,955,377
Benefits	14,935,771	14,907,721	(28,050)	-0.19%	15,939,480	16,694,100
Electricity	1,440,985	1,573,259	132,274	9.18%	1,777,650	1,900,000
Water/Sewer	248,149	226,248	(21,901)	-8.83%	297,173	240,000
Natural Gas	253,870	308,152	54,282	21.38%	270,914	230,000
Disposal Fees	103,441	108,582	5,141	4.97%	125,095	125,000
Gasoline	41,317	35,334	(5,983)	-14.48%	54,689	40,000
Technology/Instructional Equipment	79,714	294,417	214,703	269.34%	102,134	1,003,713
Capital Outlay	354,104	522,438	168,334	47.54%	359,740	1,809,331
All Other Expenditures	6,364,975	7,757,997	1,393,022	21.89%	9,676,094	12,394,756
Total Expenditures	<u>\$ 68,717,768</u>	<u>\$ 75,287,139</u>	<u>\$ 6,569,371</u>	<u>9.56%</u>	<u>\$ 78,285,889</u>	<u>\$ 88,392,278</u>
Percentage of Expenditure Budget Spent to Date		85.17%				
Percentage/Dollar Amount of Expenditure Budget remaining		14.83%				<u>\$ 13,105,139</u>
Year-To-Date Revenues Over (Under) Expenditures	<u>\$ 5,929,216</u>	<u>\$ 3,605,179</u>	<u>\$ (2,324,037)</u>	<u>-39.20%</u>	<u>\$ 7,416,408</u>	<u>\$ (5,126,175)</u>
% of Fiscal Year Complete		91.67%				
% of Fiscal Year Remaining		8.33%				

BOE POLICY 2.100 RESERVE FUNDS

Total Expenditure Budget - FY23 Budget	\$	86,197,617
Less:		
Operating Transfers	\$	95,179
Debt Service	\$	2,825,197
Capital Outlay	\$	288,000
Early Childhood	\$	383,690
Educare	\$	1,249,079
Total to deduct	\$	<u>4,841,145</u>
 Total Operating Budget	 \$	 81,356,472
 16% of the General Purpose School Fund Operating Budget	 \$	 <u><u>13,559,683</u></u>
 Monthly Operating Expense:		
Annual Operating Expense Budget	\$	81,356,472
 Monthly Operating Expenses Budgeted	 \$	 6,779,706
2 Months Operating Expenses Budgeted	\$	<u><u>13,559,412</u></u>

<p>BOE Policy 2.100 as revised at the 5 o'clock 2-3-2014 BOE Meeting First reading April 2014 Second reading May 2014</p>
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Current Standing on Target Fund Balance		
*Target Unrestricted Fund Balance (as recommended at 2-3-2014 BOE Policy Meeting) 2 Months Operating Expenditures	\$	13,559,412
Current Fund Balance:		
3% Fund Balance	\$	2,449,334
Beginning of the Year Undesignated	\$	13,560,943
Current Revenues vs Expenditures	\$	3,605,179
Other Reserves	\$	1,304,692
Total Fund Balance	\$	<u>20,920,148</u>
 Target Overage as of 5/31/23	 \$	 <u><u>7,360,736</u></u>

JOHNSON CITY SCHOOLS

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended May 31, 2023

					91.67%
			Amended	Actual	Budget Amount
			Budget	Amounts	Remaining
					Percentage
					of Budget to Date
		Revenues			
40110	Current Property Tax - Washington Co.	\$ 11,737,470	12,699,968	\$ (962,498)	108.20%
40110	Current Property Tax - Sullivan Co.	\$ 188,284	217,605	\$ (29,321)	115.57%
40110	Current Property Tax - Carter Co.	\$ 86,295	143,339	\$ (57,044)	166.10%
40120	Trustee's Collections - Prior Year	\$ 395,150	249,508	\$ 145,642	63.14%
40130	Circuit Clk./Clk. & Master Coll. - Prior Yr	\$ 106,405	59,522	\$ 46,883	55.94%
40140	Interest & Penalty	\$ 188,000	59,637	\$ 128,363	31.72%
40150	Pick-Up Taxes	\$ -	5,576	\$ (5,576)	#DIV/0!
40162	Payments in Lieu of Taxes - Local Utilities	\$ 200,000	212,337	\$ (12,337)	106.17%
40163	Payments in Lieu of Taxes - Other	\$ 15,000	12,381	\$ 2,619	82.54%
40210	Local Option Sales Tax - Washington Co.	\$ 17,958,665	19,408,074	\$ (1,449,409)	108.07%
40210	Local Option Sales Tax - Sullivan Co.	\$ 114,721	161,256	\$ (46,535)	140.56%
40210	Local Option Sales Tax - Carter Co.	\$ 82,002	165,198	\$ (83,196)	201.46%
40270	Business Tax	\$ 385,000	295,083	\$ 89,917	76.64%
40275	Mixed Drink Tax	\$ -	7,415	\$ (7,415)	#DIV/0!
40320	Bank Excise Tax	\$ 80,000	96,019	\$ (16,019)	120.02%
	Total County Taxes	\$ 31,536,992	\$ 33,792,917	\$ (2,255,925)	107.15%
41110	Marriage Licenses	\$ 1,500	1,533	\$ (33)	102.19%
	Total Licenses and Permits	\$ 1,500	\$ 1,533	\$ (33)	102.19%
43511	Tuition - Regular Day Students	\$ 250,000	216,823	\$ 33,177	86.73%
43513	Tuition - Summer School	\$ -	-	\$ -	#DIV/0!
43517	Tuition - Online Learning	\$ -	29,010	\$ (29,010)	#DIV/0!
43581	Tuition - EDUCARE	\$ 1,062,100	999,193	\$ 62,907	94.08%
43581	Tuition - ECLC	\$ 302,560	280,502	\$ 22,058	92.71%
43990	Other Charges for Services - Fingerprints	\$ 21,000	13,958	\$ 7,042	66.47%
43990	Print Shop Enterprise Account	\$ 20,000	20,907	\$ (907)	104.54%
	Total Charges for Current Services	\$ 1,655,660	\$ 1,560,393	\$ 95,267	94.25%
44110	Interest Earned	\$ -	5	\$ (5)	#DIV/0!
44160	Retirees' Insurance Payments	\$ 15,000	16,001	\$ (1,001)	106.67%
44170	Miscellaneous Refunds	\$ -	115,911	\$ (115,911)	#DIV/0!
44570	Contributions	\$ -	544	\$ (544)	#DIV/0!
44570	Contributions - Shoe Fund	\$ 10,000	10,567	\$ (567)	105.67%
44570	Contributions - Homeless Fund	\$ -	8,231	\$ (8,231)	#DIV/0!
44990	Other Local Revenue (STEAM 536)	\$ 1,000	-	\$ 1,000	0.00%
44990	Other Local Revenue (Misc)	\$ -	388	\$ (388)	#DIV/0!
	Total Other Local Revenues	\$ 26,000	\$ 151,647	\$ (125,647)	583.26%
46511	Basic Education Program	\$ 35,883,000	32,584,000	\$ 3,299,000	90.81%
46550	Driver Education	\$ 9,000	11,221	\$ (2,221)	124.67%
46610	Career Ladder	\$ 97,500	94,326	\$ 3,174	96.75%
	Total State Education Funds	\$ 35,989,500	\$ 32,689,547	\$ 3,299,953	90.83%
47640	ROTC Reimbursement	\$ -	38,348	\$ (38,348)	#DIV/0!
	Total Direct Federal Government	\$ -	\$ 38,348	\$ (38,348)	#DIV/0!
48610	Donations	\$ -	3	\$ (3)	#DIV/0!
49800	Operating Transfers	\$ -	-	\$ -	#DIV/0!
49810	City General Fund Transfer - Operations	\$ 11,626,736	10,657,931	\$ 968,805	91.67%
49810	City General Fund Transfer - Transportation	\$ 2,429,715	-	\$ 2,429,715	0.00%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended May 31, 2023							
						91.67%	
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
Total Other Sources				\$ 14,056,451	\$ 10,657,934	\$ 3,398,517	75.82%
Total Revenues				\$ 83,266,103	\$ 78,892,318	\$ 4,373,785	94.75%
APPROPRIATIONS (Expenditures)				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
INSTRUCTION							
71100	116	Teachers	\$ 30,372,750	27,569,983	\$ 2,802,767	90.77%	
71100	116	Safety Net Program (1-031)	\$ 49,000	40,775	\$ 8,225	83.21%	
71100	116	RTI (534)	\$ -	-	\$ -	#DIV/0!	
71100	116	Four-Year Transition Plan (2-301)	\$ 5,500	6,653	\$ (1,153)	120.95%	
71100	116	Local Extended Contract (1-578)	\$ 147,095	85,542	\$ 61,553	58.15%	
71100	116	Mountain View Orchestra (9-581)	\$ 8,825	-	\$ 8,825	0.00%	
71100	116	Curriculum Development (538)	\$ 22,000	10,200	\$ 11,800	46.36%	
71100	116	Teacher Stipends for Online Learning (555)	\$ 20,000	13,650	\$ 6,350	68.25%	
71100	117	Career Ladder	\$ 53,000	45,000	\$ 8,000	84.91%	
71100	163	Educational Assistants	\$ 874,600	811,102	\$ 63,498	92.74%	
71100	188	Bonus	\$ -	548,813	\$ (548,813)	#DIV/0!	
71100	189	Other Salaries & Wages	\$ -	74,980	\$ (74,980)	#DIV/0!	
71100	195	Substitute Teachers Certified	\$ 150,000	116,190	\$ 33,810	77.46%	
71100	198	Substitute Teachers - Non Certified	\$ 350,000	380,891	\$ (30,891)	108.83%	
71100	201	Social Security	\$ 1,948,072	1,723,736	\$ 224,336	88.48%	
71100	204	Retirement	\$ 2,554,943	2,362,098	\$ 192,845	92.45%	
71100	206	Life Insurance	\$ 75,579	57,272	\$ 18,307	75.78%	
71100	207	Medical Insurance	\$ 3,735,057	3,619,941	\$ 115,116	96.92%	
71100	208	Dental Insurance	\$ 176,240	162,195	\$ 14,045	92.03%	
71100	210	Unemployment	\$ 50,000	15,448	\$ 34,552	30.90%	
71100	211	Local Retirement	\$ 48,176	41,236	\$ 6,940	85.59%	
71100	212	Medicare	\$ 463,875	406,580	\$ 57,295	87.65%	
71100	216	Other Post Employment Benefits (Retiree Insurance)	\$ 606,000	529,588	\$ 76,412	87.39%	
71100	217	Retirement-Hybrid Stabilization	\$ 80,252	85,127	\$ (4,875)	106.07%	
71100	336	Performing Music Maintenance and Repair Equipment	\$ 24,440	8,034	\$ 16,406	32.87%	
71100	336	Mntc & Repair Equip - Reserved for Encumb	\$ 7,129	7,085	\$ 44	99.39%	
71100	356	Tuition	\$ 3,000	-	\$ 3,000	0.00%	
71100	399	Other Contracted Services (Site-Based check-copiers)	\$ 99,941	93,375	\$ 6,566	93.43%	
71100	399	RTI (1-534)	\$ 20,000	19,950	\$ 50	99.75%	
71100	399	Edmentum (Credit Recovery) 1-519	\$ 61,000	60,083	\$ 917	98.50%	
71100	399	Public Chapter 426, Public Acts of 2011 (1-532)	\$ 40,000	12,614	\$ 27,386	31.54%	
71100	399	Subscription Renewal - Nearpod (1-536)	\$ 38,000	37,893	\$ 107	99.72%	
71100	399	Subscription Renewal - Brain Pop (1-536)	\$ 25,000	26,929	\$ (1,929)	107.72%	
71100	399	Subscription Renewal - Hapara	\$ 29,000	28,100	\$ 901	96.89%	
71100	399	Subscription Renewal - Neptune Navigate	\$ 3,000	-	\$ 3,000	0.00%	
71100	399	Subscription Renewal - Canvas	\$ 58,000	51,944	\$ 6,056	89.56%	
71100	399	Subscription - Generation Genius	\$ 9,000	8,955	\$ 45	99.50%	
71100	399	Subscription Renewal - Mystery Science	\$ 10,000	10,600	\$ (600)	106.00%	
71100	399	Subscription Renewal - Explore Learning	\$ 29,000	25,232	\$ 3,768	87.01%	
71100	399	Subscription Renewal - Vocabulary.com	\$ -	27,120	\$ (27,120)	#DIV/0!	
71100	399	Subscription Renewal - Study Island	\$ -	20,512	\$ (20,512)	#DIV/0!	
71100	399	Subscription - Flocabulary	\$ -	18,007	\$ (18,007)	#DIV/0!	
71100	399	Other Contracted Services	\$ -	8,612	\$ (8,612)	#DIV/0!	
71100	429	Instructional Supplies and Materials	\$ 215,233	221,256	\$ (6,023)	102.80%	
71100	429	Forward Funding	\$ 55,014	55,014	\$ -	100.00%	
71100	429	Summer School Supplies (1-033)	\$ 5,000	6	\$ 4,994	0.12%	
71100	429	AP - Instructional Supplies (2-583)	\$ 5,500	4,934	\$ 566	89.70%	
71100	429	RTI - (1-534)	\$ 12,000	9,010	\$ 2,990	75.09%	
71100	429	Instructional Supplies - Science Materials	\$ 6,536	19,216	\$ (12,680)	294.00%	
71100	429	Instructional Supplies - STEAM (536) +1K Donation	\$ 25,000	16,786	\$ 8,214	67.14%	

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended May 31, 2023							
						91.67%	
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
71100	429	Instructional Supplies - Rsrv for Encumb	\$	1,846	1,904	\$ (58)	103.14%
71100	429	Instructional Supplies - Special Budget Request	\$	-	535	\$ (535)	#DIV/0!
71100	449	Textbooks	\$	756,988	80,120	\$ 676,868	10.58%
71100	449	Reserved Textbook Funds	\$	274,847	-	\$ 274,847	0.00%
71100	499	Other Supplies and Materials	\$	1,000	7,915	\$ (6,915)	791.54%
71100	499	Other Supplies and Materials - Reserved for Encumbrances	\$	338	-	\$ 338	0.00%
71100	535	Fee Waiver Student Fees	\$	119,054	112,761	\$ 6,293	94.71%
71100	535	Fee Waiver Student Performing Music	\$	3,155	3,155	\$ -	100.00%
71100	722	Regular Instruction Equipment	\$	159,465	97,578	\$ 61,887	61.19%
71100	722	Performing Music Equipment	\$	25,766	30,201	\$ (4,435)	117.21%
71100	722	Instruction Equipment - Special Budget Request	\$	59,500	48,215	\$ 11,285	81.03%
71100	722	Technology - BOE Tech Plan (568)	\$	700,000	64,455	\$ 635,546	9.21%
71100	722	Reserved for Encumbrances	\$	58,982	53,969	\$ 5,013	91.50%
Total Instruction			\$	44,732,698	\$ 39,999,075	\$ 4,733,623	89.42%
Alternative Instruction Program							
71150	116	Teachers	\$	724,061	636,205	\$ 87,856	87.87%
71150	163	Educational Assistants	\$	136,920	98,693	\$ 38,227	72.08%
71150	188	Bonus	\$	-	375	\$ (375)	#DIV/0!
71150	201	Social Security	\$	52,520	43,012	\$ 9,508	81.90%
71150	204	Retirement	\$	78,967	69,283	\$ 9,684	87.74%
71150	206	Life Insurance	\$	2,066	1,487	\$ 579	71.97%
71150	207	Medical Insurance	\$	111,173	95,345	\$ 15,828	85.76%
71150	208	Dental Insurance	\$	3,612	2,871	\$ 741	79.49%
71150	211	Local Retirement	\$	9,592	5,781	\$ 3,811	60.26%
71150	212	Medicare	\$	12,484	10,059	\$ 2,425	80.58%
71150	217	Retirement-Hybrid Stabilization	\$	-	436	\$ (436)	#DIV/0!
71150	399	Other Contracted Services	\$	5,028	5,028	\$ -	100.00%
71150	429	Instructional Supplies and Materials	\$	14,769	14,769	\$ -	100.00%
71150	499	Other Supplies and Materials	\$	2,886	2,887	\$ (1)	100.03%
71150	722	Regular Instruction Equipment	\$	11,897	6,674	\$ 5,223	56.10%
Total Alternative Instruction			\$	1,165,975	\$ 992,904	\$ 173,071	85.16%
SPECIAL EDUCATION							
71200	116	Teachers	\$	2,965,602	2,611,424	\$ 354,178	88.06%
71200	117	Career Ladder	\$	10,000	10,000	\$ -	100.00%
71200	163	Educational Assistants	\$	680,935	518,491	\$ 162,444	76.14%
71200	171	Speech Pathologist	\$	478,384	461,092	\$ 17,292	96.39%
71200	188	Bonus	\$	-	375	\$ (375)	#DIV/0!
71200	189	Other Salaries & Wages	\$	3,000	21,069	\$ (18,069)	702.29%
71200	198	Non Certified Substitututes	\$	18,200	10,071	\$ 8,129	55.33%
71200	201	Social Security	\$	253,523	211,067	\$ 42,456	83.25%
71200	204	Retirement	\$	321,202	275,587	\$ 45,615	85.80%
71200	206	Life Insurance	\$	10,247	6,674	\$ 3,573	65.13%
71200	207	Medical Insurance	\$	559,785	465,141	\$ 94,644	83.09%
71200	208	Dental Insurance	\$	18,725	16,943	\$ 1,782	90.48%
71200	211	Local Retirement	\$	21,734	17,085	\$ 4,649	78.61%
71200	212	Medicare	\$	64,364	49,698	\$ 14,666	77.21%
71200	217	Retirement-Hybrid Stabilization	\$	12,046	10,888	\$ 1,158	90.39%
71200	429	Instructional Supplies and Materials	\$	17,650	15,689	\$ 1,961	88.89%
71200	499	Other Supplies and Materials	\$	-	78	\$ (78)	#DIV/0!
71200	725	Special Education Instruction Equipment	\$	-	3,056	\$ (3,056)	#DIV/0!
Total Special Education			\$	5,435,397	\$ 4,704,428	\$ 730,969	86.55%
VOCATIONAL INSTRUCTION							
71300	116	Teachers	\$	1,593,408	1,378,925	\$ 214,483	86.54%

JOHNSON CITY SCHOOLS									
Statement of Revenues, Expenditures, and Changes in Fund Balance									
For the Period Ended May 31, 2023									
					91.67%				
					Amended	Actual	Budget Amount	Percentage	
					Budget	Amounts	Remaining	of Budget to Date	
71300	117	Career Ladder	\$	4,000	4,000	\$	-	100.00%	
71300	163	Educational Assistants	\$	72,400	65,011	\$	7,389	89.79%	
71300	201	Social Security	\$	101,859	84,358	\$	17,501	82.82%	
71300	204	Retirement	\$	253,885	120,555	\$	133,330	47.48%	
71300	206	Life Insurance	\$	4,008	2,845	\$	1,163	70.99%	
71300	207	Medical Insurance	\$	227,210	183,624	\$	43,586	80.82%	
71300	208	Dental Insurance	\$	6,858	6,121	\$	737	89.26%	
71300	211	Local Retirement	\$	3,194	2,126	\$	1,068	66.58%	
71300	212	Medicare	\$	24,212	19,729	\$	4,483	81.49%	
71300	217	Retirement-Hybrid Stabilization	\$	2,115	3,961	\$	(1,846)	187.29%	
71300	399	Other Contracted Services	\$	1,538	1,538	\$	-	100.00%	
71300	429	Instructional Supplies and Materials	\$	38,790	31,406	\$	7,384	80.97%	
71300	429	Forward Funding	\$	1,538	1,538	\$	-	100.00%	
71300	499	Other Supplies and Materials	\$	-	198	\$	(198)	#DIV/0!	
71300	730	Vocational Equipment	\$	4,175	3,996	\$	179	95.70%	
Total Vocational Instruction			\$	2,339,190	\$	1,909,932	\$	429,258	81.65%
ATTENDANCE									
72110	189	Other Salaries and Wages	\$	30,000	27,306	\$	2,694	91.02%	
72110	201	Social Security	\$	1,860	1,693	\$	167	91.03%	
72110	206	Life Insurance	\$	36	30	\$	6	82.50%	
72110	211	Local Retirement	\$	1,500	1,411	\$	89	94.06%	
72110	212	Medicare	\$	435	396	\$	39	91.02%	
72110	471	Software Maintenance	\$	46,000	69,087	\$	(23,087)	150.19%	
Total Attendance			\$	79,831	\$	99,923	\$	(20,092)	125.17%
HEALTH SERVICES									
72120	131	Medical Personnel	\$	521,677	288,263	\$	233,414	55.26%	
72120	188	Bonus	\$	-	11,250	\$	(11,250)	#DIV/0!	
72120	201	Social Security	\$	31,821	17,403	\$	14,418	54.69%	
72120	204	Retirement	\$	43,109	22,056	\$	21,053	51.16%	
72120	206	Life Insurance	\$	1,252	698	\$	554	55.74%	
72120	207	Medical Insurance	\$	142,152	38,856	\$	103,296	27.33%	
72120	208	Dental Insurance	\$	7,636	1,397	\$	6,239	18.30%	
72120	212	Medicare	\$	7,564	4,070	\$	3,494	53.81%	
72120	217	Retirement-Hybrid Stabilization	\$	6,190	4,016	\$	2,174	64.88%	
72120	355	Travel	\$	1,800	-	\$	1,800	0.00%	
72120	399	Other Contracted Services	\$	8,320	420	\$	7,900	5.05%	
72120	413	Drugs & Medical Supplies	\$	3,580	4,671	\$	(1,091)	130.46%	
72120	422	Food Supplies	\$	-	50	\$	(50)	#DIV/0!	
72120	499	Other Supplies & Materials	\$	15,700	11,561	\$	4,139	73.64%	
72120	524	Staff Development	\$	1,000	312	\$	688	31.25%	
72120	735	Health Equipment	\$	500	-	\$	500	0.00%	
Total Health Services			\$	792,301	\$	405,024	\$	387,278	51.12%
STUDENT SUPPORT									
72130	117	Career Ladder	\$	4,000	3,000	\$	1,000	75.00%	
72130	123	Guidance Personnel	\$	1,451,998	1,272,170	\$	179,828	87.62%	
72130	161	Secretary	\$	45,675	44,904	\$	771	98.31%	
72130	188	Bonus	\$	-	12,750	\$	(12,750)	#DIV/0!	
72130	189	Other Salaries & Benefits	\$	63,857	55,875	\$	7,982	87.50%	
72130	201	Social Security	\$	91,870	80,832	\$	11,038	87.99%	
72130	204	Retirement	\$	163,476	126,811	\$	36,665	77.57%	
72130	206	Life Insurance	\$	3,604	2,750	\$	854	76.30%	
72130	207	Medical Insurance	\$	216,300	182,125	\$	34,175	84.20%	
72130	208	Dental Insurance	\$	6,632	6,081	\$	551	91.69%	
72130	212	Medicare	\$	21,774	18,904	\$	2,870	86.82%	

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended May 31, 2023						
						91.67%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72130	217	Retirement-Hybrid Stabilization	\$ 3,903	5,355	\$ (1,452)	137.20%
72130	322	Evaluation & Testing	\$ 30,000	728	\$ 29,272	2.43%
72130	322	AP Testing (2-583)	\$ 105,000	-	\$ 105,000	0.00%
72130	399	Other Contracted Services - Pre-ACT Assessment	\$ 8,000	-	\$ 8,000	0.00%
72130	524	Inservice/Staff Development	\$ -	1,412	\$ (1,412)	#DIV/0!
72130	790	Other Equipment (1-529)	\$ 2,500	-	\$ 2,500	0.00%
		Total Student Support	\$ 2,218,589	\$ 1,813,697	\$ 404,892	81.75%
		INSTRUCTION SUPPORT				
72210	105	Administration	\$ 685,650	661,828	\$ 23,822	96.53%
72210	117	Career Ladder	\$ 8,000	9,000	\$ (1,000)	112.50%
72210	129	Librarians	\$ 798,330	718,795	\$ 79,535	90.04%
72210	137	Educational Media Personnel	\$ 290,850	267,100	\$ 23,750	91.83%
72210	161	Secretary	\$ 113,400	99,613	\$ 13,787	87.84%
72210	188	Bonus	\$ -	81,375	\$ (81,375)	#DIV/0!
72210	189	Other Salaries and Wages	\$ 42,000	533,748	\$ (491,748)	1270.83%
72210	189	Other Salaries and Wages - Tech Teacher Leader	\$ 20,500	19,000	\$ 1,500	92.68%
72210	201	Social Security	\$ 118,231	143,337	\$ (25,106)	121.23%
72210	204	Retirement	\$ 176,788	208,759	\$ (31,971)	118.08%
72210	206	Life Insurance	\$ 4,652	4,565	\$ 87	98.13%
72210	207	Medical Insurance	\$ 256,365	229,864	\$ 26,501	89.66%
72210	208	Dental Insurance	\$ 8,820	8,105	\$ 715	91.89%
72210	211	Local Retirement	\$ 13,811	10,259	\$ 3,552	74.28%
72210	212	Medicare	\$ 28,104	33,550	\$ (5,446)	119.38%
72210	217	Retirement-Hybrid Stabilization	\$ -	218	\$ (218)	#DIV/0!
72210	355	Travel	\$ 11,000	8,040	\$ 2,960	73.09%
72210	355	Travel Academic Competitions - Robotics Team (5K) (16-572)	\$ 10,000	2,359	\$ 7,641	23.59%
72210	355	AP Travel	\$ 500	-	\$ 500	0.00%
72210	399	Niswonger Class Fees (555)	\$ 5,000	5,800	\$ (800)	116.00%
72210	399	Contracted Services Niswonger Consortium Fee (555)	\$ 15,000	15,168	\$ (168)	101.12%
72210	399	Other Contracted Services (5\$ Transact)	\$ 9,000	8,916	\$ 84	99.07%
72210	399	Other Contracted Services-Safety Net Program (1-031)	\$ 41,000	-	\$ 41,000	0.00%
72210	399	Other Contracted Services - Frontline	\$ 27,000	27,865	\$ (865)	103.20%
72210	399	Other Contracted Services - Robotics Team (16-572)	\$ 1,000	667	\$ 333	66.66%
72210	399	Other Contracted Services - Bloomz	\$ 16,500	16,121	\$ 379	97.70%
72210	399	Other Contracted Services - 504 Online System	\$ -	5,000	\$ (5,000)	#DIV/0!
72210	399	Other Contracted Services - Major Clarity	\$ 6,000	6,900	\$ (900)	115.00%
72210	399	At-Risk Services (1-964)	\$ 1,000	-	\$ 1,000	0.00%
72210	399	Random Drug Testing (DOT Physicals)	\$ 16,000	6,239	\$ 9,761	38.99%
72210	399	Mental Health Services (Prior HEROES) (964)	\$ 480,000	372,238	\$ 107,762	77.55%
72210	399	Contracted Services - RC (1-030)	\$ 2,400	1,063	\$ 1,337	44.29%
72210	399	Internal Assessment Platform - Illuminate	\$ 55,000	53,433	\$ 1,567	97.15%
72210	399	Other Contracted Services (Misc)	\$ 20,000	17,537	\$ 2,463	87.68%
72210	422	Food Supplies	\$ -	221	\$ (221)	#DIV/0!
72210	432	Library Books Media	\$ 26,530	26,530	\$ -	100.00%
72210	471	Software Maintenance - Library Software	\$ 15,000	14,894	\$ 106	99.30%
72210	499	Other Supplies & Materials	\$ 10,000	7,164	\$ 2,836	71.64%
72210	499	Other Supplies & Materials - Reserved for Encumbrances	\$ 4,553	2,707	\$ 1,846	59.45%
72210	499	Mclass Amplify Program (1-524)	\$ 26,000	23,880	\$ 2,120	91.85%
72210	499	Other Supplies & Materials-RC (1-030)	\$ 7,700	4,831	\$ 2,869	62.74%
72210	499	Other Supplies and Materials - Robotics Team (16-572)	\$ 5,000	5,411	\$ (411)	108.22%
72210	499	Shoe Fund (1-520)	\$ 15,428	10,210	\$ 5,218	66.18%
72210	499	Raptor (964)	\$ 2,400	-	\$ 2,400	0.00%
72210	499	Homeless Donations (701)	\$ 12,234	6,363	\$ 5,871	52.01%
72210	524	Teacher Leadership Academy (537)	\$ 34,500	40,872	\$ (6,372)	118.47%
72210	524	In-service Staff Dev. System Wide/School Based	\$ 148,208	165,270	\$ (17,062)	111.51%
72210	524	AP Staff Development (2-583)	\$ 10,000	-	\$ 10,000	0.00%
72210	599	Non Revenue Producing Sports \$30K (25/5)	\$ 35,000	45,505	\$ (10,505)	130.01%
72210	599	Non Revenue Producing Sports Rsvd for Enc	\$ 995	995	\$ -	100.00%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended May 31, 2023							
						91.67%	
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
72230	435	Office Supplies		\$ 147	147	\$ -	100.00%
72230	499	Print Shop Enterprise Account		\$ 10,000	1,213	\$ 8,787	12.13%
72230	499	Other Supplies & Materials PRINT SHOP		\$ 100,000	107,491	\$ (7,491)	107.49%
72230	524	In-Service/Staff Development		\$ -	200	\$ (200)	#DIV/0!
72230	790	Other Equipment		\$ -	1,345	\$ (1,345)	#DIV/0!
Total Vocational Instruction Support				\$ 368,541	\$ 315,025	\$ 33,202	85.48%
TECHNOLOGY							
72250	105	Administration		\$ 98,046	89,833	\$ 8,213	91.62%
72250	121	Technicians		\$ 994,683	898,808	\$ 95,875	90.36%
72250	188	Bonus		\$ -	16,500	\$ (16,500)	#DIV/0!
72250	201	Social Security		\$ 66,656	57,790	\$ 8,866	86.70%
72250	204	Retirement		\$ 125,016	110,101	\$ 14,915	88.07%
72250	206	Life Insurance		\$ 2,623	1,938	\$ 685	73.90%
72250	207	Medical Insurance		\$ 154,913	149,003	\$ 5,910	96.18%
72250	208	Dental Insurance		\$ 5,100	5,373	\$ (273)	105.35%
72250	211	Local Retirement		\$ 33,304	27,871	\$ 5,433	83.69%
72250	212	Medicare		\$ 15,845	13,510	\$ 2,335	85.26%
72250	307	Technology Communications		\$ 5,000	2,837	\$ 2,163	56.75%
72250	320	Dues and Memberships		\$ -	1,730	\$ (1,730)	#DIV/0!
72250	350	Other Charges-Internet/ENA		\$ 180,000	174,445	\$ 5,555	96.91%
72250	355	Travel Technology		\$ 4,000	638	\$ 3,362	15.94%
72250	399	Contracted Services		\$ 44,200	15,395	\$ 28,805	34.83%
72250	411	Data Processing Supplies		\$ 11,500	6,496	\$ 5,004	56.49%
72250	435	Office Supplies Technology		\$ 1,700	3,234	\$ (1,534)	190.25%
72250	471	Software Maintenance - Content Filter		\$ 26,000	-	\$ 26,000	0.00%
72250	471	Software Maintenance - Anti-virus		\$ 28,000	-	\$ 28,000	0.00%
72250	471	Subscription Renewal - ID Auto		\$ 28,000	-	\$ 28,000	0.00%
72250	471	Subscription Renewal - School Messenger		\$ 13,125	13,379	\$ (254)	101.93%
72250	471	Software Maintenance - Jatheon/Email Archive		\$ 5,000	3,948	\$ 1,052	78.96%
72250	471	Software Maintenance - KnowBe4		\$ 15,000	14,888	\$ 112	99.25%
72250	471	Software Maintenance - KnowBe4		\$ -	21,642	\$ (21,642)	#DIV/0!
72250	471	Software Maintenance - TeamViewer		\$ 2,500	13,388	\$ (10,888)	535.53%
72250	471	Software Maintenance - VXRail		\$ 26,000	-	\$ 26,000	0.00%
72250	471	Software Maintenance - Microsoft EES - OS and Office Licen		\$ 36,000	35,567	\$ 433	98.80%
72250	471	Software Maintenance - Cisco Prime & ISE - Wireless network		\$ 36,000	-	\$ 36,000	0.00%
72250	471	Software Maintenance - Veeam		\$ 6,200	5,383	\$ 817	86.82%
72250	471	Software Maintenance - Help Desk		\$ 16,500	22,806	\$ (6,306)	138.22%
72250	471	Software Maintenance - VMWare		\$ 12,000	-	\$ 12,000	0.00%
72250	471	Software Maintenance - MDM - Apple Devices		\$ 9,500	-	\$ 9,500	0.00%
72250	471	Software Maintenance - SonicWall - Firewall		\$ 10,000	-	\$ 10,000	0.00%
72250	471	Software Maintenance - KACE		\$ 1,200	1,254	\$ (54)	104.47%
72250	471	Software Maintenance - Identity Automation Rapid		\$ 20,000	47,821	\$ (27,821)	239.10%
72250	471	Software Maintenance - Trend Micro TippingPoint		\$ 200,000	196,759	\$ 3,241	98.38%
72250	471	Software Maintenance - iBoss Cloud Storage		\$ -	23,999	\$ (23,999)	#DIV/0!
72250	471	Hosting Services - Skyward & Powerschool		\$ -	41,329	\$ (41,329)	#DIV/0!
72250	471	Software Maintenance - Other		\$ -	10,567	\$ (10,567)	#DIV/0!
72250	499	Other Supplies & Materials Technology		\$ 10,500	629	\$ 9,871	5.99%
72250	499	Other Supplies & Materials Technology - Chromebooks		\$ 137,632	17,193	\$ 120,439	12.49%
72250	499	Other Supplies & Materials - Reserved for Encumbrances		\$ 1,499	1,499	\$ -	100.00%
72250	524	In-service Staff Development - Technology		\$ 10,000	5,146	\$ 4,854	51.46%
72250	709	Data Processing Equipment Technology		\$ 30,000	4,344	\$ 25,656	14.48%
Total Technology				\$ 2,423,242	\$ 2,057,043	\$ 366,199	84.89%
BOARD OF EDUCATION							
72310	206	Life Insurance		\$ 420	279	\$ 141	66.43%
72310	207	Medical Insurance		\$ -	18,050	\$ (18,050)	#DIV/0!
72310	305	Audit Service		\$ 20,000	18,900	\$ 1,100	94.50%

JOHNSON CITY SCHOOLS

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended May 31, 2023

					91.67%			
					Amended	Actual	Budget Amount	Percentage
					Budget	Amounts	Remaining	of Budget to Date
72310	320	Dues and Memberships	\$	15,600	8,582	\$ 7,018	55.01%	
72310	331	Legal Services	\$	10,000	-	\$ 10,000	0.00%	
72310	355	Travel	\$	2,000	-	\$ 2,000	0.00%	
72310	399	Other Contracted Services	\$	10,000	8,768	\$ 1,233	87.68%	
72310	499	Other Supplies & Materials	\$	2,000	463	\$ 1,537	23.17%	
72310	506	Liability Insurance	\$	87,103	87,103	\$ -	100.00%	
72310	506	*Athletic Liability Insurance	\$	20,000	20,000	\$ -	100.00%	
72310	508	Corporate Surety Bonds	\$	150	144	\$ 6	96.00%	
72310	510	Trustee's Commission	\$	465,000	475,086	\$ (10,086)	102.17%	
72310	513	Workman's Compensation Insurance	\$	395,584	395,584	\$ -	100.00%	
72310	524	In-service Staff Development	\$	19,500	35,193	\$ (15,693)	180.48%	
72310	599	Other Charges	\$	9,680	8,393	\$ 1,287	86.70%	
72310	599	Athletics/Band Travel	\$	80,000	51,139	\$ 28,861	63.92%	
Total Board of Education			\$	1,137,037	\$ 1,127,683	\$ 9,354	99.18%	
Superintendent								
72320	101	Superintendent	\$	174,327	159,800	\$ 14,527	91.67%	
72320	117	Career Ladder	\$	1,000	1,000	\$ -	100.00%	
72320	161	Secretary	\$	51,450	46,657	\$ 4,793	90.68%	
72320	188	Bonus	\$	-	1,500	\$ (1,500)	#DIV/0!	
72320	201	Social Security	\$	15,011	10,940	\$ 4,071	72.88%	
72320	204	Retirement	\$	16,887	15,632	\$ 1,255	92.57%	
72320	206	Life Insurance	\$	544	430	\$ 114	79.06%	
72320	207	Medical Insurance	\$	28,783	26,638	\$ 2,145	92.55%	
72320	208	Dental Insurance	\$	820	752	\$ 69	91.65%	
72320	211	Local Retirement	\$	3,602	2,261	\$ 1,341	62.78%	
72320	212	Medicare	\$	3,404	3,123	\$ 281	91.74%	
72320	299	Other Fringe Benefits	\$	10,000	9,167	\$ 833	91.67%	
72320	306	Bank Charges	\$	5,000	761	\$ 4,239	15.21%	
72320	307	Communications	\$	79,457	40,591	\$ 38,866	51.09%	
72320	320	Dues & Memberships	\$	12,000	10,679	\$ 1,321	88.99%	
72320	348	Postal Charges	\$	10,000	11,146	\$ (1,146)	111.46%	
72320	355	Travel	\$	1,000	-	\$ 1,000	0.00%	
72320	399	Other Contracted Services	\$	21,200	12,951	\$ 8,249	61.09%	
72320	435	Office Supplies	\$	7,000	4,828	\$ 2,172	68.98%	
72320	524	Staff Development - Leadership Program	\$	11,000	8,340	\$ 2,660	75.82%	
72320	599	Other Charges	\$	13,000	335	\$ 12,665	2.58%	
72320	701	Administrative Equipment	\$	2,000	14,484	\$ (12,484)	724.20%	
Total Director of Schools			\$	467,485	\$ 382,015	\$ 85,470	81.72%	
OFFICE OF THE PRINCIPAL								
72410	104	Principals	\$	1,290,494	1,182,724	\$ 107,770	91.65%	
72410	117	Career Ladder	\$	3,000	2,000	\$ 1,000	66.67%	
72410	119	Bookkeepers	\$	426,930	387,803	\$ 39,127	90.84%	
72410	121	Data Processing Personnel	\$	62,580	57,365	\$ 5,215	91.67%	
72410	139	Assistant Principals	\$	1,398,531	1,385,535	\$ 12,996	99.07%	
72410	161	Secretary	\$	977,550	878,405	\$ 99,145	89.86%	
72410	188	Bonus	\$	-	51,000	\$ (51,000)	#DIV/0!	
72410	201	Social Security	\$	253,704	229,992	\$ 23,712	90.65%	
72410	204	Retirement	\$	333,054	301,126	\$ 31,928	90.41%	
72410	206	Life Insurance	\$	9,982	7,387	\$ 2,595	74.00%	
72410	207	Medical Insurance	\$	472,635	469,358	\$ 3,277	99.31%	
72410	208	Dental Insurance	\$	15,600	14,853	\$ 747	95.21%	
72410	211	Local Retirement	\$	72,662	54,924	\$ 17,738	75.59%	
72410	212	Medicare	\$	60,307	53,789	\$ 6,518	89.19%	
72410	217	Retirement - Hybrid Stabilization	\$	-	1,025	\$ (1,025)	#DIV/0!	
72410	307	Communication	\$	100,000	63,536	\$ 36,464	63.54%	
72410	320	Dues & Memberships	\$	2,908	2,908	\$ -	100.00%	

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended May 31, 2023							
						91.67%	
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
72410	348	Postal Charges	\$	5,433	5,395	\$ 38	99.29%
72410	355	Travel	\$	3,751	3,604	\$ 147	96.08%
72410	399	Other Contracted Services	\$	-	700	\$ (700)	#DIV/0!
72410	435	Office Supplies	\$	7,506	5,134	\$ 2,372	68.40%
72410	471	Software Maintenance - Raptor	\$	14,500	-	\$ 14,500	0.00%
72410	524	In-service/Staff Development	\$	912	1,077	\$ (165)	118.04%
72410	599	Other Charges - State Alert Arts	\$	-	-	\$ -	#DIV/0!
72410	701	Administration Equipment - Reserved for Encumbrances	\$	6,266	6,476	\$ (210)	103.35%
Total Office of the Principal			\$	5,518,305	\$ 5,166,117	\$ 352,188	93.62%
FISCAL SERVICES							
72510	105	Administration	\$	109,036	100,080	\$ 8,956	91.79%
72510	119	Bookkeepers	\$	283,111	231,791	\$ 51,320	81.87%
72510	188	Bonus	\$	-	3,750	\$ (3,750)	#DIV/0!
72510	201	Social Security	\$	24,000	19,534	\$ 4,466	81.39%
72510	204	Retirement	\$	47,997	43,671	\$ 4,326	90.99%
72510	206	Life Insurance	\$	941	566	\$ 375	60.12%
72510	207	Medical Insurance	\$	49,590	34,676	\$ 14,914	69.92%
72510	208	Dental Insurance	\$	2,200	1,158	\$ 1,042	52.64%
72510	211	Local Retirement	\$	12,726	9,133	\$ 3,593	71.76%
72510	212	Medicare	\$	5,686	4,568	\$ 1,118	80.34%
72510	320	Dues & Memberships	\$	1,500	500	\$ 1,000	33.33%
72510	355	Travel	\$	100	42	\$ 58	42.21%
72510	399	Other Contracted Services	\$	47,750	51,075	\$ (3,325)	106.96%
72510	411	Data Processing Supplies	\$	4,500	4,549	\$ (49)	101.10%
72510	435	Office Supplies	\$	2,900	3,931	\$ (1,031)	135.54%
72510	499	Other Supplies and Materials	\$	1,000	469	\$ 531	46.93%
72510	524	Staff Development	\$	4,500	4,842	\$ (342)	107.61%
72510	599	Other Charges	\$	250	176	\$ 74	70.28%
72510	701	Administrative Equipment	\$	3,000	2,832	\$ 168	94.39%
Total Fiscal Services			\$	600,787	\$ 517,342	\$ 83,445	86.11%
HUMAN RESOURCES							
72520	105	Supervisor/Director	\$	101,455	94,962	\$ 6,493	93.60%
72520	161	Secretary	\$	80,325	66,819	\$ 13,506	83.19%
72520	188	Bonus	\$	-	1,875	\$ (1,875)	#DIV/0!
72520	201	Social Security	\$	11,089	9,818	\$ 1,271	88.53%
72520	204	State Retirement	\$	31,116	29,308	\$ 1,808	94.19%
72520	206	Life Insurance	\$	436	302	\$ 134	69.28%
72520	207	Medical Insurance	\$	18,252	13,572	\$ 4,680	74.36%
72520	208	Dental Insurance	\$	820	508	\$ 312	61.98%
72520	212	Medicare	\$	2,636	2,296	\$ 340	87.10%
72520	320	Dues and Memberships	\$	600	869	\$ (269)	144.82%
72520	355	Travel	\$	1,000	-	\$ 1,000	0.00%
72520	399	Other Contracted Services	\$	300	657	\$ (357)	219.00%
72520	435	Office Supplies	\$	1,000	1,691	\$ (691)	169.12%
72520	524	Staff Development	\$	1,000	1,472	\$ (472)	147.16%
72520	701	Administrative Equipment	\$	1,250	-	\$ 1,250	0.00%
Total Human Resources			\$	251,279	\$ 224,149	\$ 27,130	89.20%
OPERATION OF PLANT							
72610	160	Guards	\$	78,141	58,324	\$ 19,817	74.64%
72610	166	Custodial Personnel	\$	1,757,700	1,375,258	\$ 382,442	78.24%
72610	166	Summer Worker (510)	\$	16,800	-	\$ 16,800	0.00%

JOHNSON CITY SCHOOLS

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended May 31, 2023

					91.67%			
					Amended	Actual	Budget Amount	Percentage
					Budget	Amounts	Remaining	of Budget to Date
72610	166	Custodian Overtime	\$	5,000	29,911	\$ (24,911)	598.22%	
72610	188	Bonus	\$	-	34,125	\$ (34,125)	#DIV/0!	
72610	201	Social Security	\$	113,316	85,163	\$ 28,153	75.16%	
72610	204	Retirement	\$	154,658	139,212	\$ 15,446	90.01%	
72610	206	Life Insurance	\$	4,458	2,485	\$ 1,973	55.74%	
72610	207	Medical Insurance	\$	274,826	250,194	\$ 24,632	91.04%	
72610	208	Dental Insurance	\$	8,943	8,203	\$ 740	91.73%	
72610	211	Local Retirement	\$	60,130	36,302	\$ 23,828	60.37%	
72610	212	Medicare	\$	26,936	19,917	\$ 7,019	73.94%	
72610	217	Retirement - Hybrid Stabilization	\$	-	-	\$ -	#DIV/0!	
72610	355	Travel	\$	-	242	\$ (242)	#DIV/0!	
72610	359	Disposal Fees	\$	125,000	108,582	\$ 16,418	86.87%	
72610	399	Other Contracted Services	\$	-	53,807	\$ (53,807)	#DIV/0!	
72610	410	Custodial Supplies	\$	150,000	173,339	\$ (23,339)	115.56%	
72610	415	Electricity	\$	1,900,000	1,573,259	\$ 326,741	82.80%	
72610	434	Natural Gas	\$	230,000	308,152	\$ (78,152)	133.98%	
72610	454	Water & Sewer	\$	240,000	226,248	\$ 13,752	94.27%	
72610	499	Other Supplies & Materials	\$	5,000	14,729	\$ (9,729)	294.59%	
72610	720	Plant Operating Equipment	\$	-	16,174	\$ (16,174)	#DIV/0!	
Total Operation of Plant			\$	<u>5,150,908</u>	<u>4,513,627</u>	<u>637,281</u>	87.63%	
MAINTENANCE OF PLANT								
72620	105	Administration	\$	85,282	78,032	\$ 7,250	91.50%	
72620	161	Secretary	\$	39,375	36,409	\$ 2,966	92.47%	
72620	167	Maintenance Personnel	\$	1,071,781	873,590	\$ 198,191	81.51%	
72620	188	Bonus	\$	-	15,750	\$ (15,750)	#DIV/0!	
72620	201	Social Security	\$	72,983	56,282	\$ 16,701	77.12%	
72620	204	Retirement	\$	165,340	128,543	\$ 36,797	77.74%	
72620	206	Life Insurance	\$	2,871	2,001	\$ 870	69.70%	
72620	207	Medical Insurance	\$	202,576	182,116	\$ 20,460	89.90%	
72620	208	Dental Insurance	\$	6,393	5,757	\$ 636	90.05%	
72620	211	Local Retirement	\$	26,886	22,319	\$ 4,567	83.01%	
72620	212	Medicare	\$	17,348	13,163	\$ 4,185	75.88%	
72620	307	Communications	\$	12,000	4,600	\$ 7,400	38.34%	
72620	336	Maint & Repair Service - Equipment	\$	7,500	28,893	\$ (21,393)	385.24%	
72620	399	Other Contracted Services	\$	101,000	99,368	\$ 1,632	98.38%	
72620	399	ESG M & V Services	\$	16,390	16,881	\$ (491)	103.00%	
72620	399	ESG M & V Energy Manager	\$	23,635	-	\$ 23,635	0.00%	
72620	399	Other Contracted Svcs - Rsvrd for Encmbrnc	\$	22,683	14,168	\$ 8,515	62.46%	
72620	499	Other Supplies & Materials	\$	240,000	307,102	\$ (67,102)	127.96%	
72620	499	Other Supplies & Materials - Rsvrd for Enmn	\$	8,550	3,800	\$ 4,750	44.44%	
72620	599	Other Charges-In-service/Staff Development.	\$	3,000	-	\$ 3,000	0.00%	
72620	717	Plant Maintenance Equipment	\$	40,000	17,452	\$ 22,548	43.63%	
Total Maintenance of Plant			\$	<u>2,165,593</u>	<u>1,906,226</u>	<u>259,367</u>	88.02%	
TRANSPORTATION								
72710	189	Other Salaries & Wages - Bus Assistants	\$	30,000	27,142	\$ 2,858	90.47%	
72710	201	Social Security	\$	1,860	1,608	\$ 252	86.44%	
72710	204	Retirement	\$	3,500	3,392	\$ 108	96.91%	
72710	211	Local Retirement	\$	300	21	\$ 279	6.95%	
72710	212	Medicare	\$	435	376	\$ 59	86.44%	
72710	217	Retirement - Hybrid Stabilization	\$	-	24	\$ (24)	#DIV/0!	
72710	314	Contracts w/Public Carrier	\$	2,429,715	-	\$ 2,429,715	0.00%	
72710	338	Maint & Repair Service	\$	15,000	4,896	\$ 10,104	32.64%	
72710	425	Gasoline	\$	40,000	35,334	\$ 4,666	88.34%	
72710	450	Tires & Tubes	\$	5,000	5,497	\$ (497)	109.94%	
72710	453	Vehicle Parts	\$	9,000	5,843	\$ 3,157	64.92%	

JOHNSON CITY SCHOOLS

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended May 31, 2023

							91.67%
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
72710	729	Transportation Equipment		\$ 140,000	-	\$ 140,000	0.00%
		Total Transportation		\$ 2,674,810	\$ 84,133	\$ 2,590,677	3.15%
PUBLIC RELATIONS							
72810	188	Bonus		\$ -	750	\$ (750)	#DIV/0!
72810	189	Other Salaries and Wages		\$ 64,518	67,042	\$ (2,524)	103.91%
72810	201	Social Security		\$ 3,936	3,738	\$ 198	94.97%
72810	204	Retirement		\$ -	655	\$ (655)	#DIV/0!
72810	206	Life Insurance		\$ 155	128	\$ 27	82.39%
72810	207	Medical Insurance		\$ 14,390	13,319	\$ 1,071	92.56%
72810	208	Dental Insurance		\$ 410	376	\$ 34	91.65%
72810	211	Local Retirement		\$ 4,516	2,957	\$ 1,559	65.48%
72810	212	Medicare		\$ 936	874	\$ 62	93.40%
72810	217	Retirement - Hybrid Stabilization		\$ -	43	\$ (43)	#DIV/0!
72810	320	Dues and memberships		\$ -	50	\$ (50)	#DIV/0!
72810	355	Travel Public Relations		\$ 2,000	-	\$ 2,000	0.00%
72810	399	Contracted Services Public Relations		\$ 11,000	10,401	\$ 599	94.55%
72810	435	Office Supplies Public Relations		\$ 1,500	-	\$ 1,500	0.00%
72810	499	Other Supplies & Materials-Public Relations		\$ 4,200	3,028	\$ 1,172	72.09%
72810	524	In-service Staff Development - Public Relations		\$ 4,200	890	\$ 3,310	21.19%
72810	524	Reserved for Encumbrances		\$ 1,150	1,150	\$ -	100.00%
72810	599	Other Charges Public Relations		\$ 2,000	2,162	\$ (162)	108.10%
72810	709	Data Processing Equipment Public Relations		\$ 3,000	7,068	\$ (4,068)	235.60%
		Total Public Relations		\$ 117,911	\$ 114,630	\$ 3,281	97.22%
COMMUNITY SERVICE							
73300	105	Supervisor/Director		\$ 286,435	262,718	\$ 23,717	91.72%
73300	166	Custodial Personnel		\$ 22,000	19,651	\$ 2,349	89.32%
73300	188	Bonus		\$ -	18,750	\$ (18,750)	#DIV/0!
73300	189	Other Salaries and Wages		\$ 650,882	490,090	\$ 160,792	75.30%
73300	201	Social Security		\$ 59,270	48,398	\$ 10,872	81.66%
73300	204	Retirement		\$ 9,550	3,137	\$ 6,413	32.85%
73300	206	Life Insurance		\$ 280	205	\$ 75	73.22%
73300	207	Medical Insurance		\$ 8,480	18,609	\$ (10,129)	219.45%
73300	208	Dental Insurance		\$ 280	711	\$ (431)	253.79%
73300	211	Local Retirement		\$ 8,193	6,760	\$ 1,433	82.51%
73300	212	Medicare		\$ 13,809	11,319	\$ 2,490	81.97%
73300	217	Hybrid Stabilization		\$ -	4	\$ (4)	#DIV/0!
73300	307	Communications		\$ 3,800	1,177	\$ 2,623	30.97%
73300	355	Travel		\$ 5,700	-	\$ 5,700	0.00%
73300	399	Other Contracted Services		\$ 2,900	12,039	\$ (9,139)	415.14%
73300	422	Food Supplies		\$ 49,800	9,984	\$ 39,816	20.05%
73300	422	Food Supplies - Reserved for Encumbrances		\$ 1,299	1,300	\$ (1)	100.06%
73300	429	Instructional Supplies and Materials		\$ -	52	\$ (52)	#DIV/0!
73300	499	Other Supplies		\$ 53,600	34,094	\$ 19,506	63.61%
73300	499	Other Supplies-Rsrvd for Encumbrances		\$ 700	106	\$ 594	15.11%
73300	509	Refunds		\$ 1,300	1,492	\$ (192)	114.73%
73300	524	Staff Development		\$ 5,750	935	\$ 4,815	16.26%
73300	599	Other Charges		\$ 27,050	5,915	\$ 21,135	21.87%
73300	790	Other Equipment		\$ 40,000	16,301	\$ 23,699	40.75%
		Total Community Services		\$ 1,251,078	\$ 963,745	\$ 287,333	77.03%
EARLY CHILDHOOD EDUCATION							
73400	105	Supervisor/Director		\$ 17,818	15,351	\$ 2,467	86.15%
73400	116	Teachers		\$ 55,860	95,448	\$ (39,588)	170.87%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended May 31, 2023							
						91.67%	
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
73400	163	Educational Assistants	\$	17,115	12,583	\$ 4,532	73.52%
73400	188	Bonus	\$	-	3,938	\$ (3,938)	#DIV/0!
73400	189	Other Salaries & Wages	\$	224,614	165,394	\$ 59,220	73.63%
73400	201	Social Security	\$	18,649	17,752	\$ 897	95.19%
73400	204	Retirement	\$	4,396	7,289	\$ (2,893)	165.80%
73400	206	Life Insurance	\$	174	211	\$ (37)	121.30%
73400	207	Medical Insurance	\$	14,144	4,441	\$ 9,703	31.40%
73400	208	Dental Insurance	\$	410	490	\$ (80)	119.55%
73400	211	Local Retirement	\$	425	28	\$ 397	6.56%
73400	212	Medicare	\$	4,385	4,152	\$ 233	94.68%
73400	217	Retirement - Hybrid Stabilization	\$	-	1,079	\$ (1,079)	#DIV/0!
73400	307	Communications	\$	-	40	\$ (40)	#DIV/0!
73400	356	Tuition	\$	-	-	\$ -	#DIV/0!
73400	399	Other Contracted Services	\$	1,000	1,800	\$ (800)	180.00%
73400	422	Food Supplies	\$	2,000	152	\$ 1,848	7.62%
73400	499	Other Supplies & Materials	\$	11,000	2,823	\$ 8,177	25.66%
73400	509	Refunds	\$	1,900	923	\$ 977	48.58%
73400	524	Staff Development	\$	2,000	375	\$ 1,625	18.75%
73400	599	Other Charges	\$	2,800	780	\$ 2,020	27.87%
73400	790	Other Equipment	\$	5,000	94	\$ 4,906	1.88%
Total Early Childhood Education			\$	383,690	\$ 335,143	\$ 48,547	87.35%
CAPITAL OUTLAY							
76100	314	Architectural Services	\$	50,000	29,734	\$ 20,266	59.47%
76100	599	Summer Painting and Improvement (510)	\$	10,000	-	\$ 10,000	0.00%
76100	599	Non-Capital Building Improvements	\$	60,000	9,424	\$ 50,576	15.71%
76100	599	Reserved For Encumbrances	\$	290,545	290,545	\$ -	100.00%
76100	707	Building Improvements	\$	60,000	15,727	\$ 44,273	26.21%
76100	707	Building Improvements - Special Budget Requests	\$	186,650	11,516	\$ 175,134	6.17%
76100	707	Reserved For Capital Outlay	\$	75,242	-	\$ 75,242	0.00%
76100	707	SHHS Classroom Renovation Project	\$	950,000	-	\$ 950,000	0.00%
76100	707	Reserved for Encumbrances	\$	43,440	24,940	\$ 18,500	57.41%
76100	707	Reserved for Boiler - Maintenance	\$	-	-	\$ -	#DIV/0!
76100	790	Other Equipment	\$	-	81,014	\$ (81,014)	#DIV/0!
76100	799	Other Capital Outlay	\$	28,000	11,357	\$ 16,643	40.56%
76100	799	Other Capital Outlay - Reserved for Encumbrances	\$	55,454	48,180	\$ 7,274	86.88%
Total Capital Outlay			\$	1,809,331	\$ 522,438	\$ 1,286,893	28.87%
DEBT SERVICE							
82130	601	Sales Tax Trust Fund	\$	1,795,867	1,962,737	\$ (166,870)	109.29%
82130	601	ESG Bond Principal Payments	\$	454,000	454,000	\$ -	100.00%
82130	601	ESG Bond Principal Payments 2017 Issue	\$	370,000	-	\$ 370,000	0.00%
82230	603	ESG Bond Interest Payments	\$	18,930	20,788	\$ (1,858)	109.81%
82230	603	ESG Bond Interest Payments - 2017 Issue	\$	177,400	88,700	\$ 88,700	50.00%
82230	699	ESG Bond Other Services/Fees Payments	\$	9,000	5,486	\$ 3,514	60.96%
Total Debt Service			\$	2,825,197	\$ 2,531,711	\$ 293,486	89.61%
TRANSFERS							
99100	590	Operating Transfers (CSH, PREK, HOMELESS)	\$	85,179	(944)	\$ 86,123	-1.11%
99100	590	Operating Transfer - SRO Overtime	\$	10,000	(574)	\$ 10,574	-5.74%
Total Transfers			\$	95,179	\$ (1,517)	\$ 96,696	-1.59%
TOTAL EXPENDITURES			\$	88,392,277	\$ 75,287,139	\$ 13,104,919	85.17%

Locality	2017 Rate	Increase	2018 Rate	Increase	2019 Rate	Increase	2020 Rate	Increase	2021 Rate	Increase	2022 Rate	Residents
												Combined Rate
Washington County	\$ 2.3798	\$ -	\$ 2.3798	\$ (0.2298)	\$ 2.1500	\$ -	\$ 2.1500	\$ -	\$ 2.1500	\$ -	\$ 2.1500	\$ 2.1500
Watauga	\$ 0.7000	\$ -	\$ 0.7000	\$ -	\$ 0.7000	\$ -	\$ 0.7000	\$ (0.1300)	\$ 0.5700	\$ -	\$ 0.5700	\$ 2.7200
Jonesborough	\$ 1.3105	\$ -	\$ 1.3105	\$ (0.1105)	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ 3.3500
Johnson City	\$ 1.8900	\$ -	\$ 1.8900	\$ (0.1800)	\$ 1.7100	\$ -	\$ 1.7100	\$ 0.0200	\$ 1.7300	\$ -	\$ 1.7300	\$ 3.8800
Unicoi County	\$ 2.6838	\$ -	\$ 2.6838	\$ -	\$ 2.6838	\$ 0.1700	\$ 2.8538	\$ -	\$ 2.8538	\$ (0.5033)	\$ 2.3505	\$ 2.3505
Erwin	\$ 1.4470	\$ 0.0150	\$ 1.4620	\$ 0.4000	\$ 1.8620	\$ -	\$ 1.8620	\$ -	\$ 1.8620	\$ (0.3108)	\$ 1.5512	\$ 3.9017
Sullivan County	\$ 2.5500	\$ -	\$ 2.5500	\$ 0.0200	\$ 2.5700	\$ -	\$ 2.5700	\$ (0.1638)	\$ 2.4062	\$ -	\$ 2.4062	\$ 2.4062
Bluff City	\$ 1.2800	\$ -	\$ 1.2800	\$ -	\$ 1.2800	\$ -	\$ 1.2800	\$ (0.1010)	\$ 1.1790	\$ -	\$ 1.1790	\$ 3.5852
Bristol	\$ 2.1612	\$ -	\$ 2.1612	\$ -	\$ 2.1612	\$ -	\$ 2.1612	\$ (0.1749)	\$ 1.9863	\$ -	\$ 1.9863	\$ 4.3925
Johnson City	\$ 1.8400	\$ -	\$ 1.8400	\$ 0.1100	\$ 1.9500	\$ -	\$ 1.9500	\$ (0.4000)	\$ 1.5500	\$ -	\$ 1.5500	\$ 3.9562
Kingsport	\$ 1.9750	\$ -	\$ 1.9750	\$ 0.0893	\$ 2.0643	\$ -	\$ 2.0643	\$ (0.1860)	\$ 1.8783	\$ 0.1200	\$ 1.9983	\$ 4.4045
Carter County	\$ 2.4700	\$ -	\$ 2.4700	\$ -	\$ 2.4700	\$ -	\$ 2.4700	\$ (0.4400)	\$ 2.0300	\$ -	\$ 2.0300	\$ 2.0300
Elizabethton	\$ 1.7900	\$ -	\$ 1.7900	\$ 0.0600	\$ 1.8500	\$ -	\$ 1.8500	\$ (0.2800)	\$ 1.5700	\$ -	\$ 1.5700	\$ 3.6000
Johnson City	\$ 1.8400	\$ -	\$ 1.8400	\$ (0.0100)	\$ 1.8300	\$ -	\$ 1.8300	\$ (0.2800)	\$ 1.5500	\$ -	\$ 1.5500	\$ 3.5800
Watauga	\$ 0.7000	\$ -	\$ 0.7000	\$ -	\$ 0.7000	\$ -	\$ 0.7000	\$ (0.1300)	\$ 0.5700	\$ -	\$ 0.5700	\$ 2.6000
Greene County	\$ 1.9731	\$ 0.0414	\$ 2.0145	\$ -	\$ 2.0145	\$ -	\$ 2.0145	\$ -	\$ 2.0145	\$ -	\$ 2.0145	\$ 2.0145
Greene County for City Residents	\$ 1.7613	\$ 0.0938	\$ 1.8551	\$ 0.1294	\$ 1.9845	\$ -	\$ 1.9845	\$ -	\$ 1.9845	\$ -	\$ 1.9845	\$ 4.1620
Greeneville City	\$ 2.2153	\$ (0.0378)	\$ 2.1775	\$ -	\$ 2.1775	\$ -	\$ 2.1775	\$ -	\$ 2.1775	\$ -	\$ 2.1775	\$ 4.1620
Hawkins County	\$ 2.5323	\$ -	\$ 2.5323	\$ -	\$ 2.5323	\$ -	\$ 2.5323	\$ (0.3646)	\$ 2.1677	\$ 0.1500	\$ 2.3177	\$ 2.3177
Rogersville City	\$ 1.6700	\$ -	\$ 1.6700	\$ -	\$ 1.6700	\$ -	\$ 1.6700	\$ (0.1835)	\$ 1.4865	\$ -	\$ 1.4865	\$ 3.8042
Bulls Gap	\$ 0.7000	\$ -	\$ 0.7000	\$ 0.0200	\$ 0.7200	\$ -	\$ 0.7200	\$ (0.0636)	\$ 0.6564	\$ 0.0036	\$ 0.6600	\$ 2.9777
Church Hill	\$ 1.1034	\$ -	\$ 1.1034	\$ -	\$ 1.1034	\$ -	\$ 1.1034	\$ (0.1418)	\$ 0.9616	\$ -	\$ 0.9616	\$ 3.2793
Kingsport	\$ 1.9750	\$ -	\$ 1.9750	\$ (0.0850)	\$ 1.8900	\$ -	\$ 1.8900	\$ (0.0117)	\$ 1.8783	\$ 0.1200	\$ 1.9983	\$ 4.3160
Mount Carmel	\$ 1.3800	\$ 0.2900	\$ 1.6700	\$ -	\$ 1.6700	\$ -	\$ 1.6700	\$ (0.2803)	\$ 1.3897	\$ -	\$ 1.3897	\$ 3.7074
Surgoinsville	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ (0.2370)	\$ 0.9630	\$ 0.0033	\$ 0.9663	\$ 3.2840

Acct	Acct	AMOUNT
A	Asset	
11130	CASH IN BANK	18,424,880.00
11131	FOOD SERVICE CASH	-959.18
11133	RETAINAGE ESCROW ACCOUNT	53,688.86
11200	INVENTORIES	64,506.35
11300	INVESTMENTS	675,247.19
11410	ACCOUNTS RECEIVABLE	8,460.80
11420	DUE FROM WASHINGTON CO GASB 33	18,705,286.00
11430	DUE FROM OTHER GOVERNMENTS	6,066,553.60
11440	DUE FROM OTHER FUNDS	0.00
11460	DUE FROM CITY GENERAL FUND	0.00
48610	DONATIONS	34.67
71100	REGULAR INSTRUCTION PROGRAM	0.00
-----	Asset	43,997,698.29
		=====
L	Liability	
21100	ACCOUNTS PAYABLE	0.00
21200	ACCRUED PAYROLL	-3,271,891.80
21310	INCOME TAX WITHHELD AND UNPAID	-16,983.22
21311	STATE INCOME TAX	0.00
21320	SOCIAL SECURITY TAX	-231,737.30
21325	EMPLOYEE MEDICARE DEDUCTION	-54,197.30
21330	RETIREMENT CONTRIBUTIONS	-225,240.06
21331	THE TRUST COMPANY	-14,453.69
21332	GREAT WEST DC PLAN	-2,849.75
21340	FAMILY HEALTH INSURANCE	0.00
21341	MEDICAL INSURANCE	27,656.30
21342	SECTION 125	-32,155.62
21344	PAYROLL DEDUCTIONS	-563.50
21345	JCEA	0.00
21346	NTA	0.00
21347	NAS INC	0.00
21348	DENTAL INSURANCE	25,616.55
21350	TAX SHELTER ANNUITIES	0.00
21351	HEALTH SAVINGS ACCOUNT	0.00
21360	GARNISHMENTS AND LEVIES	0.00
21370	EXTENSION SERVICE PAYROLL DEDU	0.00
21390	OTHER PAYROLL DEDUCTIONS	-3,849.33
21500	DUE TO OTHER FUNDS	-105.70
21518	DEFERRED REVENUE	-18,708,941.02
21520	DUE TO FOOD SERVICE	1,937.06
21521	REVTRAK CLEARING ACCOUNT	-37.79
21540	DUE TO DEBT SERVICE FUND 1/4 C	-563,011.83
21555	DUE TO OTHER GOVERNMENTS	-6,741.84
-----	Liability	-23,077,549.84
		=====

Acct	Acct	AMOUNT
Q	Equity	
34110	RESERVED FOR ENCUMBRANCES - CU	-511,732.63
34130	RESERVED FOR CHROMEBOOKS	-137,632.18
34141	RESERVED FOR SITE-BASED	0.00
34142	RESERVED FOR THE ARTS	0.00
34143	RESERVED FOR ADULT EDUCATION	0.00
34144	LOCAL EXTENDED CONTRACT	0.00
34145	RESERVED FOR BOILER - MAINTENA	0.00
34147	RESERVED FOR MAINTENANCE EQUIP	0.00
34150	RESERVED FOR INVENTORY	-51,847.62
34170	RESERVED FOR PROJECT SMILE	0.00
34179	LOCAL EXTENDED CONTRACTS	-61,395.36
34180	RESERVED FOR SUMMER SCHOOL	0.00
34181	RESERVED FOR LOCAL DONATIONS	-17,611.95
34379	RESERVED FOR EXTENDED CONTRACT	0.00
34380	RESERVED FOR CAREER LADDER PRO	8,799.06
34381	RESERVED FOR BEP CLASSROOM	0.00
34383	RESERVED FOR TECHNOLOGY	0.00
34384	RESERVED FOR TEXTBOOKS	-274,846.68
34385	RESERVED FOR STAFF DEVELOPMENT	0.00
34390	OTHER STATE EDUCATION RESERVES	0.00
34391	RESERVED FOR SUMMER YOUTH	0.00
34392	RESERVED FOR TECH CENTER AUCTI	0.00
34393	RESERVED FOR CAPITAL OUTLAY	-75,242.31
34394	RESERVE FOR HVAC	0.00
34395	RESERVE FOR SPECIAL BUDGET REQ	-116,149.91
34400	RESERVED FOR COMPENSATED ABSEN	-67,032.51
34450	RESERVED FOR GOLLONG	0.00
35110	DESIGNATED FOR 0.03 FUND BALAN	-2,449,334.16
35120	DESIGNATED FOR STIMULUS RECOVE	0.00
39000	UNDESIGNATED FUND BALANCE	-17,166,122.20
-----	Equity	-20,920,148.45
		=====
-----		0.00
	Grand Asset Totals	43,997,698.29
	Grand Liability Totals	-23,077,549.84
	Grand Equity Totals	-20,920,148.45
	Grand Totals	0.00

Number of Accounts: 410

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

Fnd Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE COLLECTIONS	YEAR-TO-DATE COLLECTIONS	UNCOLLECTED REVENUES	PERCENT COLLECTED	
40000							
141	40110	CURRENT PROPERTY TAX	12,012,049.00	119,465.38	13,060,911.26	-1,048,862.26	108.73%
141	40120	TRUSTEE'S COLLECTIONS - PRIOR	395,150.00	4,478.75	249,507.89	145,642.11	63.14%
141	40130	CIRCUIT CLERK/CLERK & MASTER C	106,405.00	5,397.63	59,521.63	46,883.37	55.94%
141	40140	INTEREST AND PENALTY	188,000.00	5,411.10	59,637.12	128,362.88	31.72%
141	40150	PICK-UP TAXES	0.00	89.83	5,575.74	-5,575.74	0.00%
141	40162	PAYMENTS IN LIEU OF TAXES - LO	200,000.00	0.00	212,336.65	-12,336.65	106.17%
141	40163	PAYMENTS IN LIEU OF TAXES - OT	15,000.00	47.17	12,381.24	2,618.76	82.54%
141	40210	LOCAL OPTION SALES TAX	18,155,388.00	1,695,226.00	19,734,527.58	-1,579,139.58	108.70%
141	40270	BUSINESS TAX	385,000.00	56,216.58	295,082.98	89,917.02	76.64%
141	40275	MIXED DRINK TAX	0.00	4,199.53	7,415.20	-7,415.20	0.00%
141	40320	BANK EXCISE TAX	80,000.00	143.06	96,019.35	-16,019.35	120.02%
141	40350	INTERSTATE TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00%
141	40390	OTHER STATUTORY LOCAL TAXES	0.00	0.00	0.00	0.00	0.00%
141	40---		31,536,992.00	1,890,675.03	33,792,916.64	-2,255,924.64	107.15%
41000							
141	41110	MARRIAGE LICENSE	1,500.00	109.04	1,532.81	-32.81	102.19%
141	41---		1,500.00	109.04	1,532.81	-32.81	102.19%
43000							
141	43511	TUITION - REGULAR DAY STUDENTS	250,000.00	13,412.63	216,822.60	33,177.40	86.73%
141	43512	TUITION - ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00%
141	43513	TUITION - SUMMER SCHOOL	0.00	0.00	0.00	0.00	0.00%
141	43517	TUITION - ONLINE LEARNING	0.00	6,510.00	29,010.00	-29,010.00	0.00%
141	43581	COMMUNITY SERVICE FEES-CHILDRE	1,364,660.00	176,940.97	1,279,694.85	84,965.15	93.77%
141	43990	OTHER CHARGES FOR SERVICES	41,000.00	5,505.92	34,865.20	6,134.80	85.04%
141	43---		1,655,660.00	202,369.52	1,560,392.65	95,267.35	94.25%
44000							
141	44110	INTEREST EARNED	0.00	0.00	5.47	-5.47	0.00%
141	44120	LEASE / RENTALS	0.00	0.00	0.00	0.00	0.00%
141	44146	E-RATE FUNDING	0.00	0.00	0.00	0.00	0.00%
141	44160	RETIREEES' INSURANCE PAYMENTS	15,000.00	4,422.76	16,000.87	-1,000.87	106.67%
141	44170	MISCELLANEOUS REFUNDS	0.00	8,891.03	115,910.61	-115,910.61	0.00%
141	44530	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00%
141	44570	CONTRIBUTIONS	10,000.00	6,220.32	19,341.39	-9,341.39	193.41%
141	44990	OTHER LOCAL REVENUES	1,000.00	1.58	388.40	611.60	38.84%
141	44---		26,000.00	19,535.69	151,646.74	-125,646.74	583.26%
46000							
141	46510	TISA	0.00	0.00	0.00	0.00	0.00%
141	46511	BASIC EDUCATION PROGRAM	35,883,000.00	0.00	32,584,000.00	3,299,000.00	90.81%
141	46512	BEP ARRA	0.00	0.00	0.00	0.00	0.00%

<u>Fnd Acct</u>	<u>Acct</u>	<u>AMENDED BUDGET</u>	<u>MONTH-TO-DATE COLLECTIONS</u>	<u>YEAR-TO-DATE COLLECTIONS</u>	<u>UNCOLLECTED REVENUES</u>	<u>PERCENT COLLECTED</u>
46000						
141	46530	0.00	0.00	0.00	0.00	0.00%
141	46550	9,000.00	11,220.72	11,220.72	-2,220.72	124.67%
141	46590	0.00	0.00	0.00	0.00	0.00%
141	46592	0.00	0.00	0.00	0.00	0.00%
141	46610	97,500.00	41,573.07	94,326.42	3,173.58	96.75%
141	46612	0.00	0.00	0.00	0.00	0.00%
141	46615	0.00	0.00	0.00	0.00	0.00%
141	46690	0.00	0.00	0.00	0.00	0.00%
141	46850	0.00	0.00	0.00	0.00	0.00%
141	46980	0.00	0.00	0.00	0.00	0.00%
141	46990	0.00	0.00	0.00	0.00	0.00%
141	46---	35,989,500.00	52,793.79	32,689,547.14	3,299,952.86	90.83%
47000						
141	47304	0.00	0.00	0.00	0.00	0.00%
141	47590	0.00	0.00	0.00	0.00	0.00%
141	47640	0.00	6,208.03	38,347.53	-38,347.53	0.00%
141	47---	0.00	6,208.03	38,347.53	-38,347.53	0.00%
48000						
141	48610	0.00	0.70	2.96	-2.96	0.00%
141	48---	0.00	0.70	2.96	-2.96	0.00%
49000						
141	49800	0.00	0.00	0.00	0.00	0.00%
141	49810	14,056,451.00	968,894.67	10,657,931.37	3,398,519.63	75.82%
141	49---	14,056,451.00	968,894.67	10,657,931.37	3,398,519.63	75.82%
Grand Revenue Totals		83,266,103.00	3,140,586.47	78,892,317.84	4,373,785.16	94.75%

Number of Accounts: 172

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

Fnd	Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE	YEAR-TO-DATE	OUTSTANDING	2022-23 FYTD	Percent of
			AMOUNT	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	Unencumbered Bal	Budget Remaining
141	71100	REGULAR INSTRUCTION PROGRAM	44,732,698.13	4,041,961.69	39,999,074.77	1,814,172.58	2,919,450.78	6.53
141	71150	ALTERNATIVE INSTRUCTION PROGRA	1,165,975.00	94,027.47	992,904.23	6,139.05	166,931.72	14.32
141	71200	SPECIAL EDUCATION PROGRAM	5,435,397.00	476,073.67	4,704,427.99	0.00	730,969.01	13.45
141	71300	VOCATION EDUCATION PROGRAM	2,339,190.00	185,524.00	1,909,931.62	3,284.02	425,974.36	18.21
141	71600	ADULT EDUCATION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
141	72110	ATTENDANCE	79,831.00	3,078.30	99,923.44	47,195.53	-67,287.97	-84.29
141	72120	HEALTH SERVICES	792,301.00	-201,558.00	405,023.56	0.00	387,277.44	48.88
141	72130	OTHER STUDENT SUPPORT	2,218,589.00	180,414.37	1,813,697.07	0.00	404,891.93	18.25
141	72210	REGULAR INSTRUCTION PROGRAM	3,680,752.35	408,066.80	3,961,337.94	87,011.41	-367,597.00	-9.99
141	72215	ALTERNATIVE INSTRUCTION PROGRA	63,095.00	3,965.30	47,019.96	0.00	16,075.04	25.48
141	72220	SPECIAL EDUCATION PROGRAM	644,076.00	55,134.16	594,289.30	827.88	48,958.82	7.60
141	72230	VOCATION EDUCATION PROGRAM	368,541.00	23,405.86	315,025.33	23,604.06	29,911.61	8.12
141	72250	TECHNOLOGY	2,423,242.18	148,833.70	2,057,042.75	11,534.83	354,664.60	14.64
141	72260	ADULT PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
141	72310	BOARD OF EDUCATION	1,137,037.00	48,257.19	1,127,682.77	820.52	8,533.71	0.75
141	72320	OFFICE OF THE SUPERINTENDENT	467,485.00	31,327.53	382,015.09	373.30	85,096.61	18.20
141	72410	OFFICE OF THE PRINCIPAL	5,518,304.85	491,397.45	5,166,117.01	14,131.00	338,056.84	6.13
141	72510	FISCAL SERVICES	600,787.00	47,407.43	517,342.12	613.96	82,830.92	13.79
141	72520	HUMAN RESOURCES	251,279.00	23,030.83	224,149.28	0.00	27,129.72	10.80
141	72610	OPERATION OF PLANT	5,150,908.00	376,569.57	4,513,627.20	0.00	637,280.80	12.37
141	72620	MAINTENANCE OF PLANT	2,165,593.37	184,587.11	1,906,225.93	48,597.29	210,770.15	9.73
141	72710	TRANSPORTATION	2,674,810.00	4,059.75	84,132.70	0.00	2,590,677.30	96.85
141	72810	CENTRAL AND OTHER	117,911.00	16,491.88	114,630.32	960.05	2,320.63	1.97
141	73300	COMMUNITY SERVICES	1,251,077.98	92,774.20	963,744.75	18,160.62	269,172.61	21.52
141	73400	EARLY CHILDHOOD EDUCATION	383,690.00	30,974.44	335,142.66	454.89	48,092.45	12.53
141	76100	REGULAR CAPITAL OUTLAY	1,809,331.16	33,191.03	522,437.66	109,354.61	1,177,538.89	65.08
141	82130	PRINCIPAL	2,619,867.00	618,179.18	2,416,736.89	0.00	203,130.11	7.75
141	82230	INTEREST	205,330.00	95,514.60	114,973.95	0.00	90,356.05	44.01
141	99100	TRANSFERS TO OTHER FUNDS	95,179.00	0.00	-1,517.36	0.00	96,696.36	101.59
Grand Expense Totals			88,392,278.02	7,512,689.51	75,287,138.93	2,187,235.60	10,917,903.49	12.35

Number of Accounts: 5745

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

**SCHOOL BOARD AGENDA ITEM
AUGUST 2023 MEETING**

TOPIC: PEP – SALES TAX “Educational Facilities Trust Fund”

BACKGROUND INFORMATION:

PEP – Sales Tax Acct:

As of June 30, 2023, the Educational Facilities bank account had a balance of \$10,669,684. Sales Tax deposits for May consisted of \$284,249 for the City portion (March Sales), \$158,568 for the School portion (February Sales) and \$5,622 for the annual ADA Adjustment. Sales Tax deposits for June consisted of \$276,469 for the City portion (April Sales) and \$182,059 for the School portion (March sales). Collections received for the year are \$554,065 above 2021-2022 (11.4% increase).

Interest earnings of \$2,059 for April was posted to the account in May. Interest earnings of \$4,383 for May was posted to the account in June.

No disbursements were made from the account the last quarter of the year (April – June). After reaching out to the City, payments totaling \$3,833,125 were made. Normally when payments are made, they are paid from the City’s bank account and then the funds transferred from the Educational Facilities account (PEP) back to the City’s account. This was not done until July 2023 for the following payments:

2010 Series VII-I-1

January 2023 Interest Due	\$420.06
September 2022 Interest Pmt	\$41,036.18
April 2023 Interest Pmt	\$76,686.23
May 2023 Principal Pmt	\$885,000.00
May 2023 Interest Pmt	\$102,608.33
June 2023 Interest Pmt	\$72,462.32

Bank Service Charges

Nov 2022 Series 2016A	\$32.83
July 2022 2019B Series	\$4.18
Dec 2022 Series 2020	\$15.44
May 2023 Series 2022	\$14.29
Dec 2022 Series 2016A	\$60.75

2020 Go Bond – Elementary Additions

Jan 2023 Principal Pmt	\$1,465,000.00
Jan 2023 Interest Pmt	\$298,400.00

2020 Go Refunding Bond

Jan 2023 Principal Pmt	\$390,821.68
Jan 2023 Interest Pmt	\$15,937.50

2022 GO Bond	
Jan 2023 Principal Pmt	\$75,000.00
Jan 2023 Interest Pmt	\$44,000.00
2019 GO Bond	
Apr 2023 Principal Pmt	\$75,000.00
Apr 2023 Interest Pmt	\$1,875.00
2019 GO Refunding Bond	
Principal Pmt	\$275,000.00
Interest Pmt	\$13,750.00

Please feel free to call me if you have questions (434-5212).

RESPECTFULLY SUBMITTED: *Leia Valley*



JOHNSON CITY SCHOOLS

Post Office Box 1517, Johnson City, TN 37605 www.jcschools.org (423) 434-5200 Fax: (423) 218-4968
Dr. Steve Barnett, Superintendent of Schools

To: Dr. Steven Barnett, Superintendent of Schools
Johnson City Board of Education
From: Leia Valley, Supervisor of Finance
Subject: City of Johnson City Annual Comprehensive Financial Report
(2021-2022 Audit Report)
Date: July 28, 2023

2021-2022 City of Johnson City Audit

The school system, as a part of the City of Johnson City, has undergone an annual 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. The school funds, including the General Purpose School Fund, School Federal Projects Fund, and Special School Projects Fund had no findings. The Food Service Fund had one Material Weakness related to inventory. The inventory values presented as of June 30, 2022 on the trial balance received for audit test work varied significantly from the OneSource report for the same data. A copy of the finding is included. Finance and Food Service are working closely together this year to ensure food service inventory activity is recorded correctly in the general ledger.

Johnson City Schools audited fund balance (all reserves and fund balances) for the General Purpose School Fund as of June 30, 2022 was \$17,314,970.

Included are pages from the audit that pertain to Schools. The complete report is not yet on the City's website but I do have a copy. If you would like a copy of the complete report please let me know.



BOARD OF EDUCATION

Kathy Hall, Chair Robert Williams, Vice Chair Michelle Treece, Secretary
Ginger Carter Herb Greenlee Thomas Hager, Jr Beth Simpson

The mission of the Johnson City Schools is to enable all students to achieve excellence.



CITY OF JOHNSON CITY, TENNESSEE
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	General Purpose School Fund	Debt Service Fund	Educational Facilities Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 3,482,312	15,111,769	3,047	6,094,760	5,962,098	7,463,257	38,117,243
Investments	50,835,729	-	-	-	-	-	50,835,729
Accounts Receivable, Net	1,566,150	94,871	-	-	958,230	77,259	2,696,510
Lease Receivable	424,977	-	-	-	-	-	424,977
Notes Receivable	-	-	-	-	-	4,393	4,393
Due from Other Funds	13,422	11,705	452,575	563,012	-	443,915	1,484,629
Taxes Receivable	39,121,138	-	-	-	-	-	39,121,138
Less: Estimated Uncollectible	(662,400)	-	-	-	-	-	(662,400)
Due from Federal Government	-	-	-	-	-	831,777	831,777
Due from State of Tennessee	2,195,256	863,209	-	-	458,085	4,194,058	7,710,608
Due from Washington County	4,964,994	25,069,812	-	545,534	-	-	30,580,340
Due from Local Governments	-	120,758	-	-	-	4,001	124,759
Deposits	5,050	-	-	-	-	-	5,050
Inventories	96,946	51,848	-	-	-	230,233	379,027
Restricted Cash and Cash Equivalents	-	-	-	39,488	4,811	-	44,299
Restricted Investments	6,585,461	675,247	-	-	53,784,203	176,007	61,220,918
Total Assets	\$ 108,629,035	41,999,219	455,622	7,242,794	61,167,427	13,424,900	232,918,997

CITY OF JOHNSON CITY, TENNESSEE
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	General Purpose School Fund	Debt Service Fund	Educational Facilities Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES							
Accounts Payable	\$ 1,059,490	498,121	1,330	545	2,019,962	1,706,413	5,285,861
Accrued Payroll Expenditures	2,073,084	3,980,661	-	-	-	1,764,355	7,818,100
Accrued Expenditures	4,259	-	-	-	-	1,917	6,176
Due to State of Tennessee	50,130	6,742	-	-	-	221,956	278,828
Due to Other Funds	-	1,489,784	-	-	-	11,705	1,501,489
Retainages Payable	-	-	-	-	642,377	-	642,377
Unearned Revenue	-	-	-	-	4,631,919	358,302	4,990,221
Contractor Deposits	437,503	-	-	-	-	-	437,503
Total Liabilities	3,624,466	5,975,308	1,330	545	7,294,258	4,064,648	20,960,555
DEFERRED INFLOWS OF RESOURCES							
Deferred - Current Property Taxes	37,592,718	18,708,941	-	-	-	-	56,301,659
Deferred Revenue - Other	13,469,387	-	-	-	-	-	13,469,387
Lease Related	417,080	-	-	-	-	-	417,080
Unavailable Revenue - Property Taxes	571,439	-	-	-	-	-	571,439
Total Deferred Inflows of Resources	52,050,624	18,708,941	-	-	-	-	70,759,565
FUND BALANCES							
Nonspendable	96,946	51,848	-	-	-	404,912	553,706
Restricted	19,051,384	-	454,292	7,242,249	53,873,169	7,924,983	88,546,077
Committed	5,659,625	545,246	-	-	-	-	6,204,871
Assigned	4,524,298	16,717,876	-	-	-	1,030,357	22,272,531
Unassigned	23,621,692	-	-	-	-	-	23,621,692
Total Fund Balances	52,953,945	17,314,970	454,292	7,242,249	53,873,169	9,360,252	141,198,877
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 108,629,035	41,999,219	455,622	7,242,794	61,167,427	13,424,900	232,918,997

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

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	General Fund		Debt Service Fund		Educational Facilities Debt Service Fund		Capital Project Fund		Nonmajor Governmental Funds		Total Governmental Funds	
	General Fund	General Purpose School Fund	Debt Service Fund	Educational Facilities Debt Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds					
Revenues												
Taxes	\$ 82,892,884	33,651,808	-	3,065,712	-	-	-	-	-	-	-	119,610,404
Licenses and Permits	1,102,607	1,651	-	-	-	-	-	-	-	-	-	1,104,258
Intergovernmental Revenues	13,804,790	35,568,010	134,669	-	1,548,967	-	-	-	22,622,388	-	-	73,678,824
Charges for Services	1,895,502	1,908,168	-	-	-	-	-	-	185,659	-	-	3,989,329
Fines and Forfeitures	793,102	-	-	-	-	-	-	-	279,040	-	-	1,072,142
Revenue from Use of Property	2,031,612	83,480	-	-	-	-	-	-	1,791,521	-	-	3,906,613
Investment Earnings	238,609	(31,585)	62,617	12,591	48,683	1,074	-	-	1,074	-	-	331,989
Miscellaneous	1,487,158	234,617	1,050	-	109,989	3,045,942	-	-	3,045,942	-	-	4,878,756
Total Revenues	104,246,264	71,416,149	198,336	3,078,303	1,707,639	27,925,624	-	-	27,925,624	-	-	208,572,315
Expenditures												
Current												
General Government	17,540,335	-	-	-	-	-	-	-	-	-	-	17,540,335
Public Safety	29,024,150	-	-	-	-	369,641	-	-	369,641	-	-	29,393,791
Public Works	13,520,874	-	-	-	-	-	-	-	-	-	-	13,520,874
Parks, Recreation, Culture and Leisure	7,400,616	-	-	-	-	-	-	-	2,413,355	-	-	9,813,971
City Services	-	-	-	-	-	-	-	-	1,618,160	-	-	1,618,160
Education	-	72,681,183	-	-	-	-	-	-	15,635,857	-	-	88,317,040
Capital Outlay	334,666	604,765	-	-	24,120,038	-	-	-	1,550,886	-	-	26,610,355
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Principal Retirement	128,359	-	7,039,993	2,922,849	-	-	-	-	-	-	-	10,091,201
Interest and Fiscal Charges	73,091	-	2,738,028	964,194	-	-	-	-	-	-	-	3,775,313
Other Fees	-	-	54,243	58,939	-	-	-	-	-	-	-	113,182
Total Expenditures	68,022,091	73,285,948	9,832,264	3,945,982	24,120,038	21,587,899	-	-	21,587,899	-	-	200,794,222

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	General Fund	General Purpose School Fund	Debt Service Fund	Educational Facilities Debt Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,224,173	(1,869,799)	(9,633,928)	(867,679)	(22,412,399)	6,337,725	7,778,093
Other Financing Sources (Uses)							
Transfers from Other Funds	893,901	12,035,114	10,088,220	1,973,735	12,067,462	523,962	37,582,394
Transfers to Other Funds	(30,117,995)	(3,059,427)	-	-	-	(4,403,500)	(37,580,922)
Proceeds from Sale of Real Estate and Equipment	225,314	50	-	-	-	-	225,364
Leases Issued	266,996	-	-	-	-	-	266,996
Bond Issuance	-	-	-	-	45,878,070	-	45,878,070
Total Other Financing Sources (Uses)	(28,731,784)	8,975,737	10,088,220	1,973,735	57,945,532	(3,879,538)	46,371,902
Net Change in Fund Balances	7,492,389	7,105,938	454,292	1,106,056	35,533,133	2,458,187	54,149,995
Fund Balances, July 1, 2021	45,438,220	10,209,032	-	6,136,193	18,497,289	7,047,842	87,328,576
Prior Period Adjustments	23,336	-	-	-	(157,253)	(145,777)	(279,694)
Fund Balances, July 1, 2021 Adjusted	45,461,556	10,209,032	-	6,136,193	18,340,036	6,902,065	87,048,882
Fund Balances, June 30, 2022	\$ 52,953,945	17,314,970	454,292	7,242,249	53,873,169	9,360,252	141,198,877

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

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL PURPOSE SCHOOL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Local Sales Tax	\$ 15,198,850	15,198,850	20,211,132	5,012,282
Local Liquor Tax	-	-	3,200	3,200
County Property Tax	12,524,819	12,524,819	12,699,906	175,087
Interest and Penalty	188,000	188,000	64,845	(123,155)
Business Tax	315,000	315,000	443,078	128,078
In Lieu - Local Utilities	207,000	207,000	229,647	22,647
Total Taxes	<u>28,433,669</u>	<u>28,433,669</u>	<u>33,651,808</u>	<u>5,218,139</u>
Licenses and Permits				
Marriage Licenses	1,500	1,500	1,651	151
Intergovernmental Revenues				
State of Tennessee				
Basic Education Program	35,337,000	35,379,000	35,352,280	(26,720)
Career Ladder Program	136,000	136,000	109,284	(26,716)
Bank Excise Tax	32,000	32,000	79,248	47,248
Other State of Tennessee Funds	9,000	9,000	10,166	1,166
Total State of Tennessee	<u>35,514,000</u>	<u>35,556,000</u>	<u>35,550,978</u>	<u>(5,022)</u>
Federal				
ROTC Reimbursement	60,000	60,000	17,032	(42,968)
Total Intergovernmental Revenues	<u>35,574,000</u>	<u>35,616,000</u>	<u>35,568,010</u>	<u>(47,990)</u>
Charges for Services				
School Tuition	250,000	250,000	285,797	35,797
Educare Revenue	1,449,160	1,449,160	1,622,371	173,211
Total Charges for Services	<u>1,699,160</u>	<u>1,699,160</u>	<u>1,908,168</u>	<u>209,008</u>
Investment Earnings				
Investment Income (Loss)	-	-	(31,585)	(31,585)
Revenue From Use of Property				
Rents from Buildings and Equipment	50,000	50,000	83,480	33,480
Miscellaneous				
Refunds and Reimbursements	218,500	218,500	166,411	(52,089)
Other Local Revenue	47,000	47,000	68,206	21,206
Total Miscellaneous	<u>265,500</u>	<u>265,500</u>	<u>234,617</u>	<u>(30,883)</u>
Total Revenues	<u>66,023,829</u>	<u>66,065,829</u>	<u>71,416,149</u>	<u>5,350,320</u>

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL PURPOSE SCHOOL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Instruction				
Regular Education				
Capital Outlay	142,625	209,003	132,515	76,488
Other	139,970	139,970	139,970	-
Personnel Services	41,989,872	41,518,143	39,963,429	1,554,714
Purchased Services	408,270	478,487	470,573	7,914
Supplies	526,855	444,445	382,910	61,535
Total Regular Education	<u>43,207,592</u>	<u>42,790,048</u>	<u>41,089,397</u>	<u>1,700,651</u>
Special Education				
Capital Outlay	-	15,000	10,769	4,231
Personnel Services	4,794,685	4,811,285	4,712,604	98,681
Supplies	17,650	55,650	47,092	8,558
Total Special Education	<u>4,812,335</u>	<u>4,881,935</u>	<u>4,770,465</u>	<u>111,470</u>
Vocational Education				
Capital Outlay	-	2,500	2,418	82
Personnel Services	2,053,373	2,050,873	2,030,243	20,630
Purchased Services	5,000	5,000	5,000	-
Supplies	10,362	40,362	33,305	7,057
Total Vocational Education	<u>2,068,735</u>	<u>2,098,735</u>	<u>2,070,966</u>	<u>27,769</u>
Alternative Education				
Capital Outlay	7,094	7,894	7,821	73
Other	3,000	3,000	3,000	-
Personnel Services	1,085,475	1,084,675	1,047,048	37,627
Purchased Services	5,100	5,100	5,100	-
Supplies	22,411	22,411	22,411	-
Total Alternative Education	<u>1,123,080</u>	<u>1,123,080</u>	<u>1,085,380</u>	<u>37,700</u>
Total Instruction	<u>51,211,742</u>	<u>50,893,798</u>	<u>49,016,208</u>	<u>1,877,590</u>
Support Services				
Health Services				
Capital Outlay	500	19,550	8,425	11,125
Other	1,800	2	1	1
Personnel Services	656,725	145,618	50,431	95,187
Purchased Services	8,320	40,320	26,325	13,995
Supplies	19,280	25,135	23,216	1,919
Total Health Services	<u>686,625</u>	<u>230,625</u>	<u>108,398</u>	<u>122,227</u>

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL PURPOSE SCHOOL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Support Services (Continued)				
Student Support				
Capital Outlay	2,500	2,500	-	2,500
Purchased Services	143,000	160,000	140,223	19,777
Personnel Services	1,865,683	1,753,683	1,700,502	53,181
Total Student Support	<u>2,011,183</u>	<u>1,916,183</u>	<u>1,840,725</u>	<u>75,458</u>
Regular Education				
Capital Outlay	30,000	33,497	21,401	12,096
Other	55,500	73,500	54,932	18,568
Personnel Services	3,206,254	3,049,795	2,930,762	119,033
Purchased Services	685,700	190,699	184,914	5,785
Supplies	93,530	138,845	139,710	(865)
Total Regular Education	<u>4,070,984</u>	<u>3,486,336</u>	<u>3,331,719</u>	<u>154,617</u>
Alternative Education				
Other	500	500	500	-
Personnel Services	56,602	56,602	53,368	3,234
Supplies	2,500	2,500	2,000	500
Total Alternative Education	<u>59,602</u>	<u>59,602</u>	<u>55,868</u>	<u>3,734</u>
Special Education				
Capital Outlay	-	500	227	273
Other	5,000	6,000	4,982	1,018
Personnel Services	575,817	618,167	599,233	18,934
Purchased Services	5,350	25,200	20,797	4,403
Supplies	3,400	5,100	4,985	115
Total Special Education	<u>589,567</u>	<u>654,967</u>	<u>630,224</u>	<u>24,743</u>
Vocational Education				
Personnel Services	207,781	205,511	191,319	14,192
Purchased Services	-	41,000	40,571	429
Supplies	100,750	115,750	108,739	7,011
Other	-	150	147	3
Total Vocational Education	<u>308,531</u>	<u>362,411</u>	<u>340,776</u>	<u>21,635</u>
Board of Education				
Fixed Charges	438,611	438,611	438,605	6
Other	521,680	611,744	533,953	77,791
Personnel Services	19,920	19,920	15,544	4,376
Purchased Services	51,700	53,700	44,432	9,268
Supplies	2,000	2,000	1,200	800
Total Board of Education	<u>1,033,911</u>	<u>1,125,975</u>	<u>1,033,734</u>	<u>92,241</u>

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL PURPOSE SCHOOL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Support Services (Continued)				
Office of Director of Schools				
Capital Outlay	1,250	-	-	-
Other	22,000	3,000	1,119	1,881
Personnel Services	285,406	299,957	297,473	2,484
Purchased Services	128,157	147,156	144,957	2,199
Supplies	7,000	6,500	5,977	523
Total Office of Director of Schools	<u>443,813</u>	<u>456,613</u>	<u>449,526</u>	<u>7,087</u>
Office of Principal				
Capital Outlay	-	6,266	1,211	5,055
Other	1,694	1,819	1,819	-
Personnel Services	5,210,894	5,184,344	5,078,694	105,650
Purchased Services	124,263	150,563	148,439	2,124
Supplies	6,035	6,160	6,160	-
Total Office of Principal	<u>5,342,886</u>	<u>5,349,152</u>	<u>5,236,323</u>	<u>112,829</u>
Fiscal Services				
Capital Outlay	3,000	8,000	7,639	361
Other	750	6,450	5,053	1,397
Personnel Services	452,491	454,441	451,127	3,314
Purchased Services	49,250	51,250	50,696	554
Supplies	8,000	9,650	9,137	513
Total Fiscal Services	<u>513,491</u>	<u>529,791</u>	<u>523,652</u>	<u>6,139</u>
Operation of Plant				
Capital Outlay	-	25,000	-	25,000
Other	-	200	165	35
Personnel Services	2,337,786	2,316,586	2,176,335	140,251
Purchased Services	2,495,000	2,517,076	2,489,459	27,617
Supplies	155,000	155,000	149,086	5,914
Total Operation of Plant	<u>4,987,786</u>	<u>5,013,862</u>	<u>4,815,045</u>	<u>198,817</u>
Maintenance of Plant				
Capital Outlay	40,000	35,000	1,811	33,189
Other	3,000	3,000	30	2,970
Personnel Services	1,569,633	1,489,633	1,402,700	86,933
Purchased Services	160,525	212,794	202,332	10,462
Supplies	225,000	288,454	288,162	292
Total Maintenance Of Plant	<u>1,998,158</u>	<u>2,028,881</u>	<u>1,895,035</u>	<u>133,846</u>
Preschool				
Capital Outlay	5,000	5,000	-	5,000
Other	1,500	3,300	2,666	634
Personnel Services	352,413	323,113	277,872	45,241
Purchased Services	26,100	18,600	12,242	6,358
Supplies	8,000	8,000	2,674	5,326
Total Preschool	<u>393,013</u>	<u>358,013</u>	<u>295,454</u>	<u>62,559</u>

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL PURPOSE SCHOOL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Support Services (Continued)				
Transportation				
Personnel	12,255	34,300	33,781	519
Purchased Services	2,547,848	2,547,848	10,518	2,537,330
Supplies	54,000	85,205	61,478	23,727
Total Transportation	<u>2,614,103</u>	<u>2,667,353</u>	<u>105,777</u>	<u>2,561,576</u>
Other Support				
Capital Outlay	3,000	3,000	2,461	539
Other	4,000	2,445	1,991	454
Personnel Services	87,249	87,954	84,081	3,873
Purchased Services	-	11,050	10,490	560
Supplies	5,700	5,700	445	5,255
Total Other Support	<u>99,949</u>	<u>110,149</u>	<u>99,468</u>	<u>10,681</u>
Community Services				
Capital Outlay	55,000	45,000	31,438	13,562
Other	43,750	45,500	20,833	24,667
Personnel Services	1,123,329	1,018,239	918,122	100,117
Purchased Services	5,275	15,275	12,951	2,324
Supplies	94,350	79,994	44,947	35,047
Total Community Services	<u>1,321,704</u>	<u>1,204,008</u>	<u>1,028,291</u>	<u>175,717</u>
Technology				
Capital Outlay	30,000	30,000	15,060	14,940
Other	4,000	4,000	1,101	2,899
Personnel Services	1,416,358	1,439,958	1,414,215	25,743
Purchased Services	500,225	480,965	379,452	101,513
Supplies	23,700	52,060	13,588	38,472
Total Technology	<u>1,974,283</u>	<u>2,006,983</u>	<u>1,823,416</u>	<u>183,567</u>
Other Capital Outlay				
Capital Outlay	60,000	578,492	113,993	464,499
Other	70,000	245,929	245,883	46
Total Other Capital Outlay	<u>130,000</u>	<u>824,421</u>	<u>359,876</u>	<u>464,545</u>

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL PURPOSE SCHOOL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Support Services (Continued)				
Human Resources				
Capital Outlay	1,250	2,000	1,693	307
Other	1,000	150	150	-
Personnel Services	248,647	250,097	246,176	3,921
Purchased Services	900	1,700	1,221	479
Supplies	1,000	1,400	1,342	58
Total Human Resources	<u>252,797</u>	<u>255,347</u>	<u>250,582</u>	<u>4,765</u>
Attendance				
Purchased Services	46,000	46,000	45,851	149
Total Attendance	<u>46,000</u>	<u>46,000</u>	<u>45,851</u>	<u>149</u>
Total Support Services	<u>28,878,386</u>	<u>28,686,672</u>	<u>24,269,740</u>	<u>4,416,932</u>
Total Expenditures	<u>80,090,128</u>	<u>79,580,470</u>	<u>73,285,948</u>	<u>6,294,522</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,066,299)</u>	<u>(13,514,641)</u>	<u>(1,869,799)</u>	<u>11,644,842</u>
Other Financing Sources (Uses)				
Transfer from General Fund	14,159,584	14,159,584	11,626,736	(2,532,848)
Transfer from Federal and Special Project Funds	-	-	408,378	408,378
Transfer to Educational Facilities Debt Service	-	-	(1,973,735)	(1,973,735)
Transfer to General Fund	-	-	(2,566)	(2,566)
Transfer to School Federal and Special Project Funds	(95,179)	(195,179)	(87,358)	107,821
Transfer to Debt Service	(2,523,124)	(3,023,124)	(995,768)	2,027,356
Sale of Real Estate and Other Equipment	-	-	50	50
Total Other Financing Sources (Uses)	<u>11,541,281</u>	<u>10,941,281</u>	<u>8,975,737</u>	<u>(1,965,544)</u>
Net Change in Fund Balance	<u>(2,525,018)</u>	<u>(2,573,360)</u>	<u>7,105,938</u>	<u>9,679,298</u>
Fund Balance, July 1, 2021	<u>10,209,032</u>	<u>10,209,032</u>	<u>10,209,032</u>	<u>-</u>
Fund Balance, June 30, 2022	<u>\$ 7,684,014</u>	<u>7,635,672</u>	<u>17,314,970</u>	<u>9,679,298</u>

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

CITY OF JOHNSON CITY, TENNESSEE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF JOHNSON CITY SCHOOLS' PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
 TEACHER LEGACY PENSION PLAN OF TCRS
 Last Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021
Proportion of the Net Pension Liability (Asset)	0.837679%	0.854321%	0.885149%	0.910234%	0.903097%	0.951120%	0.957665%	0.984528%
Proportionate Share of the Net Pension Liability (Asset)	\$ (136,119)	349,959	5,531,694	(297,812)	(3,177,921)	(9,779,223)	(7,302,904)	(42,465,052)
Covered Payroll	\$ 32,878,832	31,981,537	31,952,106	32,175,829	31,623,553	31,892,411	31,873,560	32,316,312
Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41)%	1.09%	17.31%	(0.93)%	(10.05)%	(30.66)%	(22.91)%	(131.40)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%

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

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF JOHNSON CITY SCHOOLS' CONTRIBUTIONS
 TEACHER LEGACY PENSION PLAN OF TCRS
 Last Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	\$ 2,919,640	2,891,131	2,888,471	2,908,739	2,871,415	3,335,946	3,387,769	3,318,636	3,417,473
Contributions in relation to the									
Contractually Required Contribution	2,919,640	2,891,131	2,888,471	2,908,739	2,871,415	3,335,946	3,387,769	3,318,636	3,417,473
Contribution Deficiency (Excess)	\$ -	-	-	-	-	-	-	-	-
Covered Payroll	\$ 32,878,832	31,981,537	31,952,106	32,175,829	31,623,553	31,892,411	31,873,560	32,316,312	33,179,974
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%

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

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

See Independent Auditors' Report.

**CITY OF JOHNSON CITY, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF JOHNSON CITY SCHOOLS' PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY (ASSET)
TEACHER RETIREMENT PLAN OF TCRS**

Last Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021
Proportion of the Net Pension Liability (Asset)	0.452832%	0.577005%	0.607724%	0.623820%	0.616697%	0.581549%	0.592153%
Proportionate Share of the Net Pension Liability (Asset)	\$ (18,217)	\$ (60,068)	\$ (160,341)	\$ (282,920)	\$ (348,117)	\$ (330,693)	\$ (641,427)
Covered Payroll	\$ 940,871	\$ 2,538,856	\$ 3,989,233	\$ 5,451,440	\$ 6,525,893	\$ 7,338,673	\$ 8,546,043
Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	-1.94%	-2.37%	-4.02%	-5.19%	-5.33%	-4.51%	-7.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%

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

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF JOHNSON CITY SCHOOLS' CONTRIBUTIONS
 TEACHER RETIREMENT PLAN OF TCRS
 Last Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	\$ 37,635	101,556	159,549	88,899	126,603	146,998	172,631	202,592
Contributions in relation to the								
Contractually Required Contribution	37,635	101,556	159,549	218,057	126,603	146,998	172,631	202,592
Contribution Deficiency (Excess)	\$ -	-	-	(129,158)	-	-	-	-
Covered Payroll	\$ 940,871	2,538,856	3,989,233	5,451,440	6,525,893	7,338,673	8,546,043	10,093,347
Contributions as a Percentage of								
Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.00%	2.02%	2.01%

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

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

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF JOHNSON CITY SCHOOLS' CONTRIBUTIONS
TEACHER RETIREMENT PLAN OF TCRS - STABILIZATION TRUST
Last Fiscal Year Ended June 30

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually Required Contribution	\$ 126,567	137,686	162,724	178,568
Contributions in relation to the Contractually Required Contribution	<u>126,567</u>	<u>137,686</u>	<u>162,724</u>	<u>178,568</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered Payroll	\$ 6,525,893	7,338,773	8,546,043	10,093,347
Contributions as a Percentage of Covered Payroll	1.94%	1.88%	1.90%	1.77%

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

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN JOHNSON CITY'S OPEB LIABILITY
AND RELATED RATIOS
Last Fiscal Year Ended June 30

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service Cost	\$ 783,156	786,206	918,964	1,239,276	865,112
Interest	791,621	849,199	821,804	584,728	447,659
Difference between Expected and Actual Experience	-	(332,984)	-	(3,274,044)	8,366
Changes in Assumptions	(467,714)	1,384,675	2,291,710	(2,509,227)	(1,585,023)
Benefit Payments	<u>(1,321,573)</u>	<u>(1,237,070)</u>	<u>(1,328,655)</u>	<u>(1,420,563)</u>	<u>(1,379,131)</u>
Net Change in Total OPEB Liability	<u>(214,510)</u>	<u>1,450,026</u>	<u>2,703,823</u>	<u>(5,379,830)</u>	<u>(1,643,017)</u>
Total OPEB Liability - Beginning	<u>21,989,958</u>	<u>21,775,448</u>	<u>23,225,474</u>	<u>25,929,297</u>	<u>20,549,467</u>
Total OPEB Liability - Ending	<u>\$ 21,775,448</u>	<u>23,225,474</u>	<u>25,929,297</u>	<u>20,549,467</u>	<u>18,906,450</u>
Covered-Employee Payroll	\$ 33,000,000	37,400,000	38,900,000	39,600,000	41,000,000
Total OPEB Liability as a Percentage of Covered-Employee Payroll	65.99%	62.10%	66.66%	51.89%	46.11%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4 to pay related benefits.

Changes in Assumptions

In fiscal year 2021, discount rates changes from 2.16 percent at June 30, 2021 to 3.54 percent at June 30, 2022.

GASB 75 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 75. The information in this schedule is not required to be presented retroactively prior to the implementation date. Fiscal years will be added to this schedule in future fiscal years until 10 fiscal years of information is available.

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN JOHNSON CITY SCHOOLS' OPEB LIABILITY
AND RELATED RATIOS
Last Fiscal Year Ended June 30

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service Cost	\$ 816,013	964,295	1,109,117	1,432,106	1,406,411
Interest	572,717	617,749	774,216	575,013	438,588
Difference between Expected and Actual Experience	-	4,497,717	-	(2,582,156)	(20,258)
Changes in Assumptions	(366,710)	1,229,811	2,948,852	(3,959,692)	(1,771,028)
Benefit Payments	<u>(1,106,104)</u>	<u>(1,304,881)</u>	<u>(1,287,995)</u>	<u>(1,225,883)</u>	<u>(1,080,541)</u>
Net Change in Total OPEB Liability	<u>(84,084)</u>	<u>6,004,691</u>	<u>3,544,190</u>	<u>(5,760,612)</u>	<u>(1,026,828)</u>
Total OPEB Liability - Beginning	<u>15,734,723</u>	<u>15,650,639</u>	<u>21,655,330</u>	<u>25,199,520</u>	<u>19,438,908</u>
Total OPEB Liability - Ending	<u>\$ 15,650,639</u>	<u>21,655,330</u>	<u>25,199,520</u>	<u>19,438,908</u>	<u>18,412,080</u>
Covered-Employee Payroll	\$ 31,900,000	35,716,850	36,699,063	43,000,000	43,000,000
Total OPEB Liability as a Percentage of Covered-Employee Payroll	49.06%	60.63%	68.67%	45.21%	42.82%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4 to pay related benefits.

Changes in Assumptions

In fiscal year 2021, discount rates changes from 2.16 percent at June 30, 2021 to 3.54 percent at June 30, 2022.

GASB 75 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 75. The information in this schedule is not required to be presented retroactively prior to the implementation date. Fiscal years will be added to this schedule in future fiscal years until 10 fiscal years of information is available.

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
EDUCATIONAL FACILITIES DEBT SERVICE FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,450,000	2,450,000	3,065,712	615,712
Investment Earnings	4,000	4,000	12,591	8,591
Total Revenues	2,454,000	2,454,000	3,078,303	624,303
Expenditures				
Debt Service				
Principal Retirement	2,922,849	2,922,849	2,922,849	-
Interest and Fiscal Charges	1,516,133	1,516,133	964,194	551,939
Other Fees	3,000	3,000	58,939	(55,939)
Total Debt Service	4,441,982	4,441,982	3,945,982	496,000
Total Expenditures	4,441,982	4,441,982	3,945,982	496,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,987,982)	(1,987,982)	(867,679)	1,120,303
Other Financing Sources (Uses)				
Transfer In	1,500,000	1,500,000	1,973,735	473,735
Total Other Financing Sources (Uses)	1,500,000	1,500,000	1,973,735	473,735
Net Change in Fund Balance	(487,982)	(487,982)	1,106,056	1,594,038
Fund Balance, July 1, 2021	6,136,193	6,136,193	6,136,193	-
Fund Balance, June 30, 2022	\$ 5,648,211	5,648,211	7,242,249	1,594,038

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Special Revenue Funds	Permanent Fund - School Trust Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 7,457,385	5,872	7,463,257
Accounts Receivable (Net)	77,259	-	77,259
Notes Receivable	4,393	-	4,393
Due from Other Funds	443,915	-	443,915
Due from Federal Government	831,777	-	831,777
Due from State of Tennessee	4,194,058	-	4,194,058
Due from Local Governments	4,001	-	4,001
Inventories	230,233	-	230,233
Restricted Investments	-	176,007	176,007
Total Assets	\$ 13,243,021	181,879	13,424,900
LIABILITIES			
Accounts Payable	\$ 1,706,413	-	1,706,413
Accrued Payroll Expenditures	1,764,355	-	1,764,355
Accrued Expenditures	1,917	-	1,917
Due to Other Funds	11,705	-	11,705
Due to State of Tennessee	221,956	-	221,956
Unearned Revenue	358,302	-	358,302
Total Liabilities	4,064,648	-	4,064,648
FUND BALANCES			
Nonspendable	230,233	174,679	404,912
Restricted	7,917,783	7,200	7,924,983
Assigned	1,030,357	-	1,030,357
Total Fund Balances	9,178,373	181,879	9,360,252
Total Liabilities and Fund Balances	\$ 13,243,021	181,879	13,424,900

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds	Permanent Fund - School Trust Fund	Total Nonmajor Governmental Funds
Revenues			
Federal Government	\$ 20,656,060	-	20,656,060
State of Tennessee	1,966,328	-	1,966,328
Charges for Services	185,659	-	185,659
Fines and Forfeitures	279,040	-	279,040
Revenue from Use of Property	1,791,521	-	1,791,521
Investment Earnings	508	566	1,074
Miscellaneous	3,045,942	-	3,045,942
Total Revenues	27,925,058	566	27,925,624
Expenditures			
Current			
Public Safety	369,641	-	369,641
Public Welfare	1,101,998	-	1,101,998
Senior Citizens	30,563	-	30,563
Parks, Recreation, Culture and Leisure	2,413,355	-	2,413,355
Highway and Transportation Planning	483,124	-	483,124
Education	12,067,902	-	12,067,902
School Food Service	3,567,955	-	3,567,955
Miscellaneous	2,475	-	2,475
Capital Outlay	1,550,886	-	1,550,886
Total Expenditures	21,587,899	-	21,587,899

(Continued)

CITY OF JOHNSON CITY, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds	Permanent Fund - School Trust Fund	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,337,159	566	6,337,725
Other Financing Sources (Uses)			
Transfers In	523,962	-	523,962
Transfers Out	(4,403,500)	-	(4,403,500)
Total Other Financing Sources (Uses)	(3,879,538)	-	(3,879,538)
Net Change in Fund Balances	2,457,621	566	2,458,187
Fund Balances, July 1, 2021	6,866,529	181,313	7,047,842
Purchase Method Inventory Adjustment	(145,777)	-	(145,777)
Fund Balance Adjusted	6,720,752	181,313	6,902,065
Fund Balances, June 30, 2022	\$ 9,178,373	181,879	9,360,252

See Independent Auditors' Report.

**CITY OF JOHNSON CITY, TENNESSEE
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2022**

	Freedom Hall Civic Center Fund	School Funds	Transportation Planning Fund	Drug Fund	Police Grant and Technology Fund	Community Development Fund	Senior Citizens Fund	Employee Scholarship Fund	Total Special Revenue Funds
ASSETS									
Cash and Cash Equivalents	\$ 1,022,865	4,476,327	-	1,428,836	162,114	26,261	318,546	22,436	7,457,385
Accounts Receivable (Net)	21	75,630	-	-	1,608	-	-	-	77,259
Notes Receivable	-	-	-	-	-	4,393	-	-	4,393
Due from Other Funds	-	443,915	-	-	-	-	-	-	443,915
Due from Federal Government	-	-	-	-	61,152	770,625	-	-	831,777
Due from State of Tennessee	-	4,000,537	153,857	-	-	39,664	-	-	4,194,058
Due from Local Governments	-	-	-	4,001	-	-	-	-	4,001
Inventories	-	230,233	-	-	-	-	-	-	230,233
Total Assets	\$ 1,022,886	9,226,642	153,857	1,432,837	224,874	840,943	318,546	22,436	13,243,021
LIABILITIES									
Accounts Payable	\$ 19,280	1,145,194	30,937	45,966	18,726	443,665	545	2,100	1,706,413
Accrued Payroll Expenditures	15,231	1,741,241	6,577	-	1,306	-	-	-	1,764,355
Accrued Expenditures	1,917	-	-	-	-	-	-	-	1,917
Due to Other Funds	11,571	134	-	-	-	-	-	-	11,705
Due to State of Tennessee	-	221,956	-	-	-	-	-	-	221,956
Unearned Revenue	68,970	-	-	285,772	-	3,560	-	-	358,302
Total Liabilities	116,969	3,108,525	37,514	331,738	20,032	447,225	545	2,100	4,064,648
FUND BALANCES									
Nonspendable	-	230,233	-	-	-	-	-	-	230,233
Restricted	-	5,881,686	-	1,101,099	202,943	393,718	318,001	20,336	7,917,783
Assigned	905,917	6,198	116,343	-	1,899	-	-	-	1,030,357
Total Fund Balances	905,917	6,118,117	116,343	1,101,099	204,842	393,718	318,001	20,336	9,178,373
Total Liabilities and Fund Balances	\$ 1,022,886	9,226,642	153,857	1,432,837	224,874	840,943	318,546	22,436	13,243,021

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2022

	Freedom Hall Civic Center Fund	School Funds	Transportation Planning Fund	Drug Fund	Police Grant and Technology Fund	Community Development Fund	Senior Citizens Fund	Employee Scholarship Fund	Total Special Revenue Funds
Revenues									
Federal Government	\$ 867,573	18,499,527	385,123	-	133,212	770,625	-	-	20,656,060
State of Tennessee	-	1,685,010	-	-	-	281,318	-	-	1,966,328
Charges for Services	-	185,659	-	-	-	-	-	-	185,659
Fines and Forfeitures	-	-	-	25,805	253,235	-	-	-	279,040
Revenue from Use of Property	1,791,521	-	-	-	-	-	-	-	1,791,521
Investment Earnings	-	508	-	-	-	-	-	-	508
Miscellaneous	328,216	2,184,152	-	392,002	-	9,328	127,518	4,726	3,045,942
Total Revenues	2,987,310	22,554,856	385,123	417,807	386,447	1,061,271	127,518	4,726	27,925,058
Expenditures									
Current									
Public Safety	-	-	-	89,152	280,489	-	-	-	369,641
Public Welfare	-	-	-	-	-	1,101,998	-	-	1,101,998
Senior Citizens	-	-	-	-	-	-	30,563	-	30,563
Parks, Recreation, Culture and Leisure	2,413,355	-	-	-	-	-	-	-	2,413,355
Highway and Transportation Planning	-	-	483,124	-	-	-	-	-	483,124
Education	-	12,067,902	-	-	-	-	-	-	12,067,902
School Food Service	-	3,567,955	-	-	-	-	-	-	3,567,955
Miscellaneous	-	-	-	-	-	-	-	2,475	2,475
Capital Outlay	9,000	1,294,620	-	247,266	-	-	-	-	1,550,886
Total Expenditures	2,422,355	16,930,477	483,124	336,418	280,489	1,101,998	30,563	2,475	21,587,899

CITY OF JOHNSON CITY, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2022

	Freedom Hall Civic Center Fund	School Funds	Transportation Planning Fund	Drug Fund	Police Grant and Technology Fund	Community Development Fund	Senior Citizens Fund	Employee Scholarship Fund	Total Special Revenue Funds
Excess (Deficiency) of Revenues Over (Under) Expenditures	564,955	5,624,379	(98,001)	81,389	105,958	(40,727)	96,955	2,251	6,337,159
Other Financing Sources (Uses)									
Transfers In	320,810	87,358	115,794	-	-	-	-	-	523,962
Transfers Out	-	(4,250,538)	-	(11,627)	-	(141,335)	-	-	(4,403,500)
Total Other Financing Sources (Uses)	320,810	(4,163,180)	115,794	(11,627)	-	(141,335)	-	-	(3,879,538)
Net Change in Fund Balances	885,765	1,461,199	17,793	69,762	105,958	(182,062)	96,955	2,251	2,457,621
Fund Balances, July 1, 2021	20,152	4,802,695	98,550	1,031,337	98,884	575,780	221,046	18,085	6,866,529
Purchase Method Inventory Adjustment	-	(145,777)	-	-	-	-	-	-	(145,777)
Fund Balances, July 1, 2021 Adjusted	20,152	4,656,918	98,550	1,031,337	98,884	575,780	221,046	18,085	6,720,752
Fund Balances, June 30, 2022	\$ 905,917	6,118,117	116,343	1,101,099	204,842	393,718	318,001	20,336	9,178,373

CITY OF JOHNSON CITY, TENNESSEE
COMBINING BALANCE SHEET
SCHOOL FUNDS
June 30, 2022

	School Federal Projects Fund	Special School Projects Fund	School Food Service Fund	Internal School Fund	Total School Funds
ASSETS					
Cash and Cash Equivalents	\$ 1,564	1	2,903,213	1,571,549	4,476,327
Accounts Receivable	-	9,885	13,653	52,092	75,630
Due from Other Funds	-	-	443,915	-	443,915
Due from State of Tennessee	2,818,672	1,044,329	137,536	-	4,000,537
Inventories	-	-	230,233	-	230,233
Total Assets	\$ 2,820,236	1,054,215	3,728,550	1,623,641	9,226,642
LIABILITIES					
Accounts Payable	\$ 982,574	125,485	2,111	35,024	1,145,194
Accrued Payroll Expenditures	821,178	920,050	13	-	1,741,241
Due to State of Tennessee	221,956	-	-	-	221,956
Due to Other Funds	-	-	134	-	134
Total Liabilities	2,025,708	1,045,535	2,258	35,024	3,108,525
FUND BALANCES					
Nonspendable	-	-	230,233	-	230,233
Restricted	794,528	8,680	3,489,861	1,588,617	5,881,686
Assigned	-	-	6,198	-	6,198
Total Fund Balances	794,528	8,680	3,726,292	1,588,617	6,118,117
Total Liabilities and Fund Balances	\$ 2,820,236	1,054,215	3,728,550	1,623,641	9,226,642

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SCHOOL FUNDS
For the Fiscal Year Ended June 30, 2022

	School Federal Projects Fund	Special School Projects Fund	School Food Service Fund	Internal School Fund	Total School Funds
Revenues					
Federal Government	\$ 13,507,627	-	4,991,900	-	18,499,527
State of Tennessee	-	1,647,557	37,453	-	1,685,010
Charges for Services	-	-	185,659	-	185,659
Investment Earnings	-	-	508	-	508
Miscellaneous	-	-	28,298	2,155,854	2,184,152
Total Revenues	13,507,627	1,647,557	5,243,818	2,155,854	22,554,856
Expenditures					
Current					
Education	8,448,601	1,650,361	-	1,968,940	12,067,902
School Food Service	-	-	3,567,955	-	3,567,955
Capital Outlay	1,263,100	29,636	1,884	-	1,294,620
Total Expenditures	9,711,701	1,679,997	3,569,839	1,968,940	16,930,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,795,926	(32,440)	1,673,979	186,914	5,624,379
Other Financing Sources (Uses)					
Transfers In	46,238	41,120	-	-	87,358
Transfers Out	(4,250,538)	-	-	-	(4,250,538)
Total Other Financing Sources (Uses)	(4,204,300)	41,120	-	-	(4,163,180)
Net Change in Fund Balances	(408,374)	8,680	1,673,979	186,914	1,461,199
Fund Balances, July 1, 2021	1,202,902	-	2,198,090	1,401,703	4,802,695
Purchase Method Inventory Adjustment	-	-	(145,777)	-	(145,777)
Fund Balances, July 1, 2021 Adjusted	1,202,902	-	2,052,313	1,401,703	4,656,918
Fund Balances, June 30, 2022	\$ 794,528	8,680	3,726,292	1,588,617	6,118,117

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SCHOOL FEDERAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Federal Government	\$ 27,656,928	26,137,629	13,507,627	(12,630,002)
Total Revenues	27,656,928	26,137,629	13,507,627	(12,630,002)
Expenditures				
Education				
Other	1,286,861	750,235	119,524	630,711
Personnel Services	10,886,532	10,240,476	6,880,831	3,359,645
Purchased Services	1,285,847	1,272,828	697,423	575,405
Supplies	1,823,056	1,853,607	750,823	1,102,784
Total Education	15,282,296	14,117,146	8,448,601	5,668,545
Capital Outlay	12,400,632	12,046,483	1,263,100	10,783,383
Total Expenditures	27,682,928	26,163,629	9,711,701	16,451,928
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,000)	(26,000)	3,795,926	3,821,926
Other Financing Sources (Uses)				
Transfer In	26,000	26,000	46,238	20,238
Transfer Out	-	-	(4,250,538)	(4,250,538)
Total Other Financing Sources (Uses)	26,000	26,000	(4,204,300)	(4,230,300)
Net Change in Fund Balance	-	-	(408,374)	(408,374)
Fund Balance, July 1, 2021	1,202,902	1,202,902	1,202,902	-
Fund Balance, June 30, 2022	\$ 1,202,902	1,202,902	794,528	(408,374)

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SPECIAL SCHOOL PROJECTS FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
State of Tennessee	\$ 684,686	1,868,227	1,647,557	(220,670)
Total Revenues	684,686	1,868,227	1,647,557	(220,670)
Expenditures				
Education				
Other	20,800	23,689	23,689	-
Personnel Services	547,353	1,605,526	1,453,732	151,794
Purchased Services	600	156,584	90,955	65,629
Supplies	86,359	161,705	81,985	79,720
Total Education	655,112	1,947,504	1,650,361	297,143
Capital Outlay	81,553	90,378	29,636	60,742
Total Expenditures	736,665	2,037,882	1,679,997	357,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,979)	(169,655)	(32,440)	137,215
Other Financing Sources (Uses)				
Transfer In	51,979	169,655	41,120	(128,535)
Total Other Financing Sources (Uses)	51,979	169,655	41,120	(128,535)
Net Change in Fund Balance	-	-	8,680	8,680
Fund Balance, July 1, 2021	-	-	-	-
Fund Balance, June 30, 2022	\$ -	-	8,680	8,680

See Independent Auditors' Report.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SCHOOL FOOD SERVICE FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Federal Government	\$ 3,474,350	3,474,350	4,991,900	1,517,550
State of Tennessee	25,000	35,000	37,453	2,453
Charges for Services	133,200	173,200	185,659	12,459
Investment Earnings	250	250	508	258
Miscellaneous	15,000	15,000	28,298	13,298
Total Revenues	3,647,800	3,697,800	5,243,818	1,546,018
Expenditures				
School Food Service				
Other	148,500	72,250	43,348	28,902
Personnel Services	1,588,300	1,621,800	1,603,190	18,610
Purchased Services	385,000	420,000	381,574	38,426
Supplies	1,436,000	1,493,750	1,539,843	(46,093)
Total School Food Service	3,557,800	3,607,800	3,567,955	39,845
Capital Outlay	90,000	90,000	1,884	88,116
Total Expenditures	3,647,800	3,697,800	3,569,839	127,961
Net Change in Fund Balance	-	-	1,673,979	1,673,979
Fund Balance, July 1, 2021	2,198,090	2,198,090	2,198,090	-
Purchase Method Inventory Adjustment	-	-	(145,777)	(145,777)
Fund Balance, July 1, 2021 Adjusted	2,198,090	2,198,090	2,052,313	(145,777)
Fund Balance, June 30, 2022	\$ 2,198,090	2,198,090	3,726,292	1,528,202

See Independent Auditors' Report.

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

To the Honorable Mayor and Board of Commissioners
City of Johnson City, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Johnson City, Tennessee (the City), as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 28, 2023. In addition, we have audited the discretely presented component units of the City. This report does not include the results of the testing of internal control over financial reporting or compliance and other matters that are reported in those separately issued audit reports for the Johnson City Public Library and Johnson City Development Authority.

The financial statements of City of Johnson City, Tennessee's School's Internal School Fund were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the City of Johnson City, Tennessee's School's Internal School Fund or that are reported separately by those auditors who audited the financial statements of the City of Johnson City, Tennessee's School's Internal School Fund.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

City of Johnson City, Tennessee
Independent Auditors' Report on
Internal Control over Financial Reporting
and on Compliance and Other Matters

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 City's financial statements will not to be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, and 2022-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-004 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questions costs as items 2022-001 through 2022-004.

City of Johnson City, Tennessee's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response, and management's corrective action plan, were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blackburn, Childers + Steagall, PC

BLACKBURN, CHILDERS & STEAGALL, PLC
Johnson City, Tennessee

April 28, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Board of Commissioners
City of Johnson City, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Johnson City, Tennessee's (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended June 30, 2022. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

City of Johnson City, Tennessee
Independent Auditors' Report on
Internal Control over Financial Reporting
and on Compliance and Other Matters

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Blackburn, Childers + Steagall, PC

BLACKBURN, CHILDERS & STEAGALL, PLC
Johnson City, Tennessee

April 28, 2023

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Johnson City, Tennessee (the City).
2. Three material weaknesses are reported. There is one significant deficiency reported relating to the audit of the financial statements.
3. There were no instances of noncompliance material to the financial statements of the City, which are required to be reported in accordance with *Government Auditing Standards*, and disclosed during the audit.
4. No material weaknesses in internal control over major federal award programs are disclosed during the audit of the City.
5. The auditors' report on compliance for the major federal award programs for the City expresses an unmodified opinion on all major federal programs.
6. There are no audit findings relative to the major federal award programs that are required to be disclosed in accordance with Title 2 U.S. CFR section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs were as follows:

<u>Program</u>	<u>Federal Assistance Number</u>
Wastewater Upgrade	11.307
Community Development Block Grant	14.218
Highway Planning and Construction Cluster	20.205
Federal Transit Cluster	20.507
Shuttered Venue Operators Grant	59.075
Title I	84.010
Elementary & Secondary School Emergency Relief	84.425D
Epidemiology & Laboratory Capacity	93.323
Capitalization Grants for Clean Water State Revolving Loan	66.458

8. The threshold for distinguishing Types A and B programs was \$1,009,567.
9. The City was determined to be a low-risk auditee.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

Current Fiscal Year Findings

2022-001: Material Weakness – Johnson City Food Service Inventory

- **Criteria:** The perpetual school food service inventory records are kept in OneSource while financial records are maintained in and generated from Skyward. Entries to reconcile the Skyward balances to the balances shown in OneSource should be posted regularly to ensure accurate presentation.
- **Condition:** The values presented as of June 30, 2022 on the trial balance received for audit test work varied significantly from the OneSource report for the same data.
- **Cause:** Certain monthly processes, specifically the inventory reconciliations, were recorded incorrectly. Rather than reconciling existing balances to the proper accounts, inventory amounts were posted as additions to the existing balances.
- **Effect:** The June 2022 inventory balances presented on the trial balance were materially overstated.
- **Recommendation:** It is recommended that reconciling journal entries be posted to inventory values monthly with an additional review process to ensure that reconciliations align with adjusted balances.
- **City of Johnson City, Tennessee Management's Response:** School Finance staff will coordinate with School Food Services management to ensure that they receive food service inventory activity and record it in the general ledger in a timely manner.

2022-002: Material Weakness – Bank Reconciliations

- **Criteria:** Monthly bank reconciliations should be performed on all bank accounts in a timely manner.
- **Condition:** During review of cash, auditors noted that bank reconciliations were not performed timely during the year under audit and therefore, reconciliations were not readily available for any month after December 31, 2021. The cash balances presented as of June 30, 2022 on the original trial balance received for audit testwork could not be verified without completed bank reconciliations.
- **Cause:** Bank reconciliations were not performed in a timely manner.
- **Effect:** The June 30, 2022 cash balances reported on the trial balance were not accurate and were not adjusted properly due to the failure to perform the cash reconciliations in a timely manner. The client did prepare adjusting journal entries in March 2023 to record the corrected June 30, 2022 ending balances.
- **Recommendation:** It is recommended that bank reconciliations be performed in a timely manner for all cash accounts held by the City and be readily available for review.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2022-002: Material Weakness – Bank Reconciliations (Continued)

- ***City of Johnson City, Tennessee Management’s Response:*** Accounting continued to be overburdened with the implementation of the new software system which began in the previous fiscal year. Key elements of the bank reconciliation process were incorrectly set up in the system and numerous delays were encountered obtaining files from the bank to upload. Additionally, turnover in the staff responsible for bank reconciliations resulted in additional work for other accountants who were already working at full capacity. A manual bank reconciliation process has been developed and implemented until the automated process is in place. Other mitigating cash controls are in place to ensure deposits are reconciled with individual cashier activity and discrepancies are investigated timely. Weekly reconciliation of cash receipts to the bank has been implemented in 2023 and is being maintained by a Staff Accountant. We expect to be fully caught up on bank reconciliations by July 1st, at which time a monthly timeline for completion will be developed and implemented to ensure timely completion of the bank reconciliations.

2022-003: Material Weakness – Accurate Financial Reporting

- ***Criteria:*** Timely and accurate financial reporting is essential for proper oversight and decision making within the City. All trial balance amounts should be properly reconciled to subsidiary ledgers, underlying accounting data, and reconciliations. Additionally, the State of Tennessee Audit Manual requires that accounting records be closed within sixty days after fiscal year end.
- ***Condition:*** Many fund level trial balances were not properly adjusted during the year end close due to the lack of supporting financial reporting information available from the accounting software. Major areas affected include cash, payroll, utility billings, grant reporting, and capital assets.
- ***Cause:*** Implementation issues with the new software conversion process were not timely addressed and corrected in order to allow for accurate financial reporting for the year ended June 30, 2022. Errors were noted in report generation, reconciliations to the subsidiary ledgers, and incompatible software integration.
- ***Effect:*** A significant number of journal entries, both client prepared and auditor proposed, were necessary in order to properly reflect the financial accounting position of the City at June 30, 2022. Client prepared journal entries were not finalized until March 2023.
- ***Recommendation:*** We recommend that the City continue to work with their programmer and software liaison to improve the software integration features. We further recommend that the City continue to conduct manual reviews and reconciliations of major areas until the software reporting issues have been fully resolved.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2022-003: Material Weakness – Accurate Financial Reporting (Continued)

- ***City of Johnson City, Tennessee Management’s Response:*** The implementation of a new software system, which began in the previous fiscal year, created hardships for the accurate and timely reporting of financial data. Accounting and IT continue to work extensively with the implementation team and software support to correct the flaws identified after implementation. Staff has implemented manual processes that allow the reconciliation and adjustment of fund financial data in a timely manner, thus providing more accurate and timely information to be available to end users. Manual processes will continue to be performed until such a time that implementation flaws have been corrected and the software allows for accurate and timely financial reporting.

2022-004: Significant Deficiency – Cash Disbursements and Purchasing

- ***Criteria:*** Cash disbursement documentation should include proper evidence of approval, invoice, purchase order, receipt form, and any additional information available.
- ***Condition:*** During the testing of cash disbursements, it was noted that several of the disbursements' documentation occurring after the software change did not have a purchase order when over threshold amounts noted in the purchasing policy, receipt of goods/services form, or reference to a fund and account number charged. This was noted on purchases by the City and the Public Building Authority. The bypassing of certain purchasing procedures occurred in an effort to obtain repair/replacement parts of a scarce nature, by ordering them before or without obtaining approval from purchasing.
- ***Cause:*** Proper cash disbursement documentation was not obtained and/or retained for every purchase. The City approved purchasing policies were not always followed. It was noted that specific departments were circumventing certain steps of the purchasing procedures in an effort to acquire replacement parts that are in short supply.
- ***Effect:*** The effect of these issues causes certain purchases to not be in compliance with the internal control procedures for cash disbursements as prescribed by the City’s purchasing policy. It further indicates that the nonconforming transactions were not identified through the City’s internal review processes.
- ***Recommendation:*** We recommend the purchasing procedures, as adopted by the City and illustrated in the purchasing policy, be followed for all cash disbursements. We further recommend that the City implement controls to ensure the policies are followed and review procedures are adequate to identify nonconforming transactions. It is recommended that cash disbursement evidence be obtained and be readily available.
- ***City of Johnson City, Tennessee Management’s Response:*** The City underwent changes to processes beginning with the implementation of new software in Fiscal Year 2021.

**CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022**

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2022-004: Significant Deficiency – Cash Disbursements and Purchasing (Continued)

While learning these processes and new software, some tasks took a greater amount of time to accomplish and were rushed in order to complete work. Consequently, some purchases were not reviewed closely enough prior to approval and payment to identify that the documentation was incomplete or that proper purchasing procedures had not been followed. All departments are aware of the purchasing procedures and policy and are expected to adhere to them. Additional training will be provided if necessary and repeat offenders may incur disciplinary action. Approvers and Accounts Payable have been reminded of the importance of a complete review of all documentation prior to approval and payment to ensure compliance.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

CITY OF JOHNSON CITY, TENNESSEE
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022

Financial Statement Findings

Prior Year Finding Number	Finding Title	Status/ Current Year Finding Number
2021-001	Significant Deficiency - Johnson City Food Service Inventory	Not Corrected; Changed to a Material Weakness - Repeated as 2022-001
2021-002	Significant Deficiency - Bank Reconciliations	Not Corrected; Changed to a Material Weakness - Repeated as 2022-002

Federal Award Findings and Questioned Costs

None Reported.

April 28, 2023

Blackburn, Childers & Steagall, PLC
P. O. Box 3745
Johnson City, Tennessee 37602

RE: Management's Corrective Action Plan June 30, 2022

Name of Contact Person
Stephanie Laos, Finance Director

Signature: 

Anticipated Completion Date
April 30, 2023

2022-001: Johnson City Food Service Inventory

School Finance staff will set up a monthly schedule to coordinate with School Food Services management to ensure that they receive food service inventory activity and record it in the general ledger in a timely manner.

Anticipated Completion Date
July 1, 2023

2022-002: Bank Reconciliations

Accounting continued to be overburdened with the implementation of the new software system which began in the previous fiscal year. Key elements of the bank reconciliation process were incorrectly set up in the system and numerous delays were encountered obtaining files from the bank to upload. A manual bank reconciliation process has been developed and implemented until the automated process is in place. Daily deposits are reconciled with individual cashier activity and discrepancies are investigated timely. Weekly reconciliation of cash receipts to the bank account activity was implemented in 2023 and is being maintained by a Staff Accountant. Reports were developed to review all cash disbursements and enable a manual reconciliation to transactions in the bank accounts. Excel spreadsheets are utilized to compile all data and create the bank reconciliation. We expect to be fully caught up on bank reconciliations by July 1st, at which time a monthly timeline for completion will be developed and implemented to ensure timely completion of the bank reconciliations.

Anticipated Completion Date

July 1, 2023

2022-003: Accurate Financial Reporting

The implementation of a new software system, which began in the previous fiscal year, created hardships for the accurate and timely reporting of financial data. Accounting and IT continue to work extensively with the implementation team and software support to correct the flaws identified after implementation. Staff has implemented manual processes that allow the reconciliation and adjustment of fund financial data in a timely manner, thus providing more accurate and timely information to be available to end users. Manual processes will continue to be performed until such a time that implementation flaws have been corrected and the software allows for accurate and timely financial reporting.

Anticipated Completion Date

May 1, 2023

2022-004: Cash Disbursements and Purchasing

The implementation of new software created processes that required greater time to complete. This resulted in Approvers and Accounts Payable not reviewing documentation in as much detail as necessary. Supply chain issues also resulted in some departments ordering supplies prior to authorizations being received. The purchasing and accounts payable processes in the new system continue to be modified and streamlined to avoid the time constraints experienced during early implementation. All department heads are aware of the purchasing policies and procedures and approvers are trained to look for the required documentation. Accounts payable has been reminded of the importance of performing a complete review of all documentation prior to making payment to insure all requirements are met.

SCHOOL MEALS 2022-2023 RECAP

MEALS SERVED

982,714

LUNCH

614,627

(54% FREE, 8% REDUCED, 38% PAID)

BREAKFAST

281,942

(66% FREE, 8% REDUCED, 26% PAID)

AFTER SCHOOL SNACK

86,145

Challenges:

- Reduced Participation
- Declining Federal reimbursement rates
- Increasing food costs
- Employment shortfalls
- Unpaid Meals Charges

Opportunities:

FEDERAL SUPPLY CHAIN
ASSISTANCE GRANTS

\$168,477 2022-23

\$230,418 2023-24

Local Food Grant

\$60,000

Online Free/Reduced Price Meal
Application



On the horizon:

Proposed regulations of:

- Sodium restrictions
- Reduced sugar levels
- Increased whole grain
- Restricting flavored milk
- Student acceptability?
- Manufacturing concerns



Johnson City Board of Education Regular Meeting

June 5, 2023

The Johnson City Board of Education met in regular session on June 5, 2023, at 6:00 PM in the Board Room at the Central Office.

Attendance Taken at 6:20 PM.

Dr. Ginger Carter: Present
Mr. Herb Greenlee: Present
Mr. Tom Hager: Present
Mrs. Kathy Hall: Present
Mr. Jonathan Kinnick: Present
Mrs. Beth Simpson: Present
Mrs. Paula Treece: Present

Present: 7.

1. CALL TO ORDER AND OPENING

A. Call to Order and Welcome

B. Moment of Silence

- Mrs. Kathy Hall asked the audience to remember the family of Sonya Astaneh during the moment of silence.

C. Pledge of allegiance to the flag

D. Opening

E. Art work on display

F. Update on LBMS

2. RECOGNITIONS

3. ADOPTION OF AGENDA

- Motion to adopt the agenda. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

4. CORRESPONDENCE, DELEGATIONS AND COMMUNICATIONS

5. REPORTS FROM SUPERINTENDENT AND STAFF

A. Financial Report from Johnson City Schools Foundation Board

B. Building Projects Update

C. Financial Report Ending April 30, 2023

- Motion to approve the Financial Report Ending April 30, 2023 as submitted by Ms. Leia Valley. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Beth Simpson, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

D. Update on Sales Tax - PEP

E. 2022-2023 Encumbrances

- Motion to approve 2022-2023 Encumbrances as submitted by Ms. Leia Valley. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

F. Budget Amendment for 2022-2023

- Motion to approve. With a motion by Mr. Jonathan Kinnick and a second by Dr. Ginger Carter, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

- Both Dr. Ginger Carter and Mr. Tom Hager noted the increased cost: \$95,000 or total cost: \$560,000 regarding the transaction of funds with the Trustee's Commission. Dr. Carter recommended adding the Trustee's Commission to the Legislative Agenda for future discussion.

G. 2023-2024 Budget & Pay Scales

- Motion to approve 2023-2024 Budget & Pay Scales as submitted by Ms. Leia Valley. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES
Mr. Herb Greenlee: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Beth Simpson: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

- Letter of Support from the Johnson City Schools Board of Education to the Johnson City Commission.

- Motion to send a Letter of Thanks and Support from the Johnson City Board of Education to the Johnson City Commission & Manager for the action that the City has taken on this year's budget. With a motion by Mr. Jonathan Kinnick and a second by Dr. Ginger Carter, the motion passed.

Dr. Ginger Carter: YES
Mr. Herb Greenlee: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Beth Simpson: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

H. 2023-2024 Internal Activity Funds, Site-Based Funds, Educare and ECLC Budgets

- Motion to approve the 2023-2024 Internal Activity Funds, Site-Based Funds, Educare and ECLC Budgets as submitted by Ms. Leia Valley. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Beth Simpson, the motion passed.

Dr. Ginger Carter: YES
Mr. Herb Greenlee: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Beth Simpson: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

I. Johnson City Virtual Academy Transition to Services at LBMS & SHHS

- Motion to dissolve the Johnson City Virtual Academy and transfer services at LBMS & SHHS as recommended. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Beth Simpson, the motion passed.

Dr. Ginger Carter: YES
Mr. Herb Greenlee: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Beth Simpson: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

6. UNFINISHED BUSINESS

7. CONSENT AGENDA

- Motion to approve the Consent Agenda. With a motion by Mr. Jonathan Kinnick and a second by Dr. Ginger Carter, the motion passed.

Dr. Ginger Carter: YES
Mr. Herb Greenlee: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Beth Simpson: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

A. Approval of Minutes

B. Proposed Fundraising Activities

C. Requests to write checks over \$5,000

D. Request to Transfer of Funds

- E. Overnight Fieldtrip Requests
- F. Professional Services Agreement with Milligan University
- G. ITMS Field Project

8. RECOMMENDATIONS FROM THE SUPERINTENDENT FOR ACTION

A. Recommendation Regarding Disciplinary Hearing Board for the 2023-2024 SY

- Motion to approve the Recommendation Regarding Disciplinary Hearing Board for the 2023-2024 SY. With a motion by Mrs. Beth Simpson and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

B. Recommendation Regarding Collaborative Conferencing Management Team for the 2023-2024 SY

- Motion to approve the Recommendation Regarding Collaborative Conferencing Management Team for the 2023-2024 SY. With a motion by Mr. Jonathan Kinnick and a second by Dr. Ginger Carter, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

C. Recommendation for Tuition Schools

- Motion to approve the Recommendation for Tuition Schools. With a motion by Mr. Jonathan Kinnick and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

9. NEW BUSINESS

A. July Board Meeting

- Motion to approve not having a regular July Board of Education Meeting. The Board Chair and Superintendent may request a Special Called Meeting if needed before the August Meeting. With a motion by Mr. Jonathan Kinnick and a second by Mr. Herb Greenlee, the motion passed.

Dr. Ginger Carter: YES

Mr. Herb Greenlee: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Beth Simpson: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

B. Communications Update

- Virtual Academy Services
- Thank you letter and support to the Commissioners & City Manager
- Tuition Schools

10. INFORMATION ITEMS

A. BOE Calendar of Events

B. Personnel Items

C. Donations

11. COMMITTEE REPORTS

12. BOARD UPDATES AND DISCUSSION

13. MEETING DATES

14. ADJOURNMENT

7:41 PM

Chairman

Board Secretary

PROPOSED FUNDRAISING ACTIVITY

School: Cherokee Elementary School

Fund/Club/Class/Account Name: Library L92000.14

Proposed Fundraising Activity: Book Fair - Literati

Dates for Proposed Activity: Fall 2023

Proposed Uses of Funds Raised: Books and supplies for Library.

Expected Student Involvement (school-wide or specific school organization):

School-wide

Method By Which School Will Receive Profit: All purchase revenue

will be CR to L9200.14. Report will be completed and check written to Literati

Requested By: Connie Demelo Date: 7/1/23
(Name & Title)

Approved By:  Date: 7/5/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Cherokee Elementary School

Fund/Club/Class/Account Name: Picture Commission

R 30600.14

Proposed Fundraising Activity: Fall, Group and Spring Pictures - PhotoGenius Photography

Dates for Proposed Activity: 23-24 SY

Proposed Uses of Funds Raised: School-wide use

Expected Student Involvement (school-wide or specific school organization):

School wide

Method By Which School Will Receive Profit: Profit will be

received in the form of a commission check.

Requested By: Connie Demelo Date: 7/1/23
(Name & Title)

Approved By: [Signature] Date: 7/5/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

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PROPOSED FUNDRAISING ACTIVITY

School: Cherokee Elementary

Fund/Club/Class/Account Name: Yearbook Commission

Proposed Fundraising Activity: Year Books - Photo Genius

Dates for Proposed Activity: Spring 2024

Proposed Uses of Funds Raised: School-wide use

Expected Student Involvement (school-wide or specific school organization):

school wide

Method By Which School Will Receive Profit: Profit will be received in the form of a commission check

Requested By: Connie Demelo Date: 7/1/23
(Name & Title)

Approved By: Richard P. Huber Date: 7/5/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

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**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Fairmont Elementary

Fund/Club/Class/Account Name: Pictures

Proposed Fundraising Activity: Fall | Spring and Class

pictures

Dates for Proposed Activity: 10-23-3-24

Proposed Uses of Funds Raised: purchase attendance and

AR rewards, instructional supplies, AR trophies and
Student needs

Expected Student Involvement (school-wide or specific school organization):

School-wide

Method By Which School Will Receive Profit: Check

Requested By: Beth Baldwin Bookkeeper Date: 7/5/23
(Name & Title)

Approved By: [Signature] Date: 7/5/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

SHERRY GRUBB PHOTOGRAPHY

226 Main Street
Bluff City, Tennessee 37618
Cell (423) 335-2290
grubbphoto1@gmail.com

School Name:	<u>Fairmont Elementary</u>	Est. Enrollment:	<u>650</u>
Address:	<u>1405 Lester Harris Rd, Johnson City, TN 37601</u>		
Phone :	<u>423.434-5275</u>	Fax# :	<u>423-434-5278</u>
Principal:	_____	Asst. Principal:	<u>Chad Moore</u>
Bookkeeper:	<u>Beth Baldwin</u>	# Classrooms	_____
Office System	<u>PS</u>	Starting Time	<u>8:15am</u>
Email:	_____		
Secretary:	_____		

Portrait Bid / Contract

Academic Year(s) 2023 - 2024

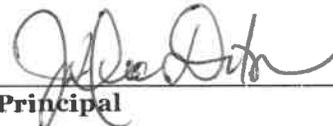
1. Fall & Spring Portraits taken on Proof Basis
2. Commissions – Commissions will be paid on all NET SALES* within the school on the following scale:
 - A. FALL INDIVIDUALS 50%
 - Proofs and portraits delivered to school sorted to school specifications.
 - Money collection by SGP, or school specification.
 - Teacher Appreciation : (1) Free portrait package (2) Free Monthly planner
 - Free – Yearbook CD or prints
 - Free – CD for office administration
 - B. SPRING PORTRAITS 40%
 - Proofs and portraits delivered to school sorted to school specifications
 - Money collection by SGP, or school specification
 - C. CLASSROOM GROUPS 20%
 - All portraits PRE-PAID
 - Free – Teacher Copy
 - Staff Portrait Optional
 - D. SPECIAL PORTRAITS 20%
 - All portraits PRE-PAID at camera.

(These include, but not limited to: Kindergarten Cap & Gown, Grandparent's Day, Christmas, Friends, etc.)

*NET SALES: Gross receipts less applicable sales tax & checks returned for Non-Sufficient Funds

YEARBOOKS - OPTIONAL	
Invoiced to Fairmont Elementary PTA	
PRICE PER BOOK <u>N/A</u>	
FREE YEARBOOK SOFTWARE – ALL DIGITAL LAYOUT	
Number of Books:	<u>300</u> <u>X</u> Color Cover: <u>Hard</u>
Number of Pages:	<u>60</u> (add \$1.00 for ea. Additional 4 pages)
Price includes: All freight and Sales Tax (when applicable); Stock or Custom Cover design and black ink. Finished size – 8 ½ x 11	
TERMS: Net 15 days after delivery	

SHERRY GRUBB PHOTOGRAPHY is hereby granted exclusive rights to all portraits made in above mentioned school for the academic year(s) 2023 - 2024. School agrees to assist with collection of NFS checks by holding purchased portraits for up to two (2) weeks and allowing purchaser to submit cash, cashier's check, or money order for amount of purchase plus \$10 per item Service Charge. After designated time, SGP will pick up portraits and address through legal options.


Principal

Date: 7/5/23

Sherry J. Grubb
Sherry Grubb Photography Representative

PROPOSED FUNDRAISING ACTIVITY

School: Fairmont Elementary

Fund/Club/Class/Account Name: Library

Proposed Fundraising Activity: Fall

BOOK FAIR

Dates for Proposed Activity: _____

Proposed Uses of Funds Raised: purchase books for library

Expected Student Involvement (school-wide or specific school organization):

School-wide

Method By Which School Will Receive Profit: Credit from

Scholastic to purchase books

Requested By: Beth Baldwin, Bookkeeper Date: 6/5/23
(Name & Title)

Approved By: Carol G. McVie Date: 6/5/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Mountain View Elementary

Fund/Club/Class/Account Name: General Funds-R30430 VENDING COMMISSION

Proposed Fundraising Activity: Provide drink and snack machines for teachers and Staff for their personal purchases

Dates for Proposed Activity: July 1, 2023 through June 30, 2024

Proposed Uses of Funds Raised: Commission paid by Paramount Vending Service is used by the principal from the General Fund for school and student benefit.

Expected Student Involvement (school-wide or specific school organization):

None – staff only

Method By Which School Will Receive Profit: Commission check from the vending Company is usually received around June of the year.

Requested By: Angela Surver - Bookkeeper Date: 7-14-2023
(Name & Title)

Approved By: Melvin Stokes Date: 07-14-23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

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**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: North Side Elementary

Fund/Club/Class/Account Name: R 30600 006

Picture Commissions

Proposed Fundraising Activity: Fall / Spring Pictures

Dates for Proposed Activity: _____

Proposed Uses of Funds Raised: Discretion of the Principal

Expected Student Involvement (school-wide or specific school organization):

School-wide involvement

Method By Which School Will Receive Profit: _____

Requested By: Sarah Fried, Bookkeeper Date: 6-12-2023
(Name & Title)

Approved By: Allecia A. Ryan Date: 6/12/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: North Side Elementary

Fund/Club/Class/Account Name: R30530 000 Yearbooks

Proposed Fundraising Activity: Yearbook Sales

Dates for Proposed Activity: October 2023 - May 2024

Proposed Uses of Funds Raised: Discretion of the Principal

Expected Student Involvement (school-wide or specific school organization):

School-wide involvement

Method By Which School Will Receive Profit: _____

Requested By: Sarah Fried, Bookkeeper Date: 6-12-2023
(Name & Title)

Approved By: Melicia King Date: 6/12/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: North Side Elementary

Fund/Club/Class/Account Name: L92000 000 Library

Proposed Fundraising Activity: Scholastic Book Fair

Dates for Proposed Activity: Fall 2023 / Spring 2024

Proposed Uses of Funds Raised: Discretion of the principal

Expected Student Involvement (school-wide or specific school organization):

School-wide involvement

Method By Which School Will Receive Profit: Scholastic, Inc

Requested By: Sarah Fried, Bookkeeper Date: 6-12-2023
(Name & Title)

Approved By: Alicia Frazier Date: 6/14/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: South Side

Fund/Club/Class/Account Name: General Fund -
Picture Commission

Proposed Fundraising Activity: School Pictures - Fall 2023
and Spring 2024

Dates for Proposed Activity: September - October 23 / March 24

Proposed Uses of Funds Raised: to be used as needed at the
discretion of the principal, for the benefit of the
school and student body.

Expected Student Involvement (school-wide or specific school organization):

School wide: Gives parents the opportunity
to purchase their child's pictures.

Method By Which School Will Receive Profit: Commission on the
sales of the pictures sold.

Requested By: Haley Clawson, Bookkeeper Date: 6/23/23
(Name & Title)

Approved By: Kelley K. Jones Date: 6/23/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: South Side

Fund/Club/Class/Account Name: General Fund

1230530 Yearbooks

Proposed Fundraising Activity: Yearbook Sales

Dates for Proposed Activity: Spring 2024

Proposed Uses of Funds Raised: General operations and maintenance of the school

Expected Student Involvement (school-wide or specific school organization):

School wide involvement with sales.

Method By Which School Will Receive Profit: Students will purchase yearbooks

and all money will be ran through general fund. Any profit will be used for general operations of the school.

Requested By: Kelley Clauson, Bookkeeper Date: 6/23/23
(Name & Title)

Approved By: Kelley K. Jones Date: 6/23/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: South Side

Fund/Club/Class/Account Name: Library

Proposed Fundraising Activity: Fall 2023 and Spring 2024
BOOK FAIR

Dates for Proposed Activity: September / October 2023 & March 2024

Proposed Uses of Funds Raised: to purchase library supplies,
materials, books, etc.

Expected Student Involvement (school-wide or specific school organization):

School Wide: Gives students & teachers the
opportunity to purchase books

Method By Which School Will Receive Profit: Commission from
total book sales.

Requested By: Kelley Clawson, Bookkeeper Date: 6/23/23
(Name & Title)

Approved By: Kelley K. Jones Date: 6/23/23
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Liberty Bell Middle School

Fund/Club/Class/Account Name: General Fund/Vending commission

Proposed Fundraising Activity: Snack vending machine and drink machine provided by Paramount Vending. We receive an annual 10% commission.

Dates for Proposed Activity: 7/1/23-6/30/24

Proposed Uses of Funds Raised: General operation and maintenance of the school.

Expected Student Involvement (school-wide or specific school organization):

Staff only/no student involvement.

Method By Which School Will Receive Profit: Paramount vending will pay us a 10% commission at the end of the school year.

Requested By: Heather Jensen, Bookkeeper Date: 7-3-23
(Name & Title)

Approved By: Kelsey Walker Date: 07-03-2023
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Liberty Bell Middle School

Fund/Club/Class/Account Name: General Fund/Vending commission

Proposed Fundraising Activity: Reward events offering Kona Ice for students to purchase. Our school will receive 25%-30% commission depending on how many events we do.

Dates for Proposed Activity: 7/1/23-6/30/24

Proposed Uses of Funds Raised: General operation and maintenance of the school.

Expected Student Involvement (school-wide or specific school organization):

School wide.

Method By Which School Will Receive Profit: Kona Ice will pay us a commission check of up to 30% at the end of the school year.

Requested By: Heather Loren, Bookkeeper Date: 7-3-23
(Name & Title)

Approved By: Kelley Ballman Date: 07-03-2023
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Liberty Bell Middle School

Fund/Club/Class/Account Name: General Fund/Picture commission

Proposed Fundraising Activity: Lifetouch will photograph all students, teachers and staff and will pay us a commission on photos purchased.

Dates for Proposed Activity: 8/1/23-6/30/24

Proposed Uses of Funds Raised: General operation and maintenance of the school.

Expected Student Involvement (school-wide or specific school organization):

School-wide involvement.

Method By Which School Will Receive Profit: Lifetouch will pay us a 20% commission check.

Requested By: Heather Jensen, Bookkeeper Date: 7-3-23
(Name & Title)

Approved By: Kelsey Walker Date: 07-03-2023
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

PROPOSED FUNDRAISING ACTIVITY

School: Liberty Bell Middle School

Fund/Club/Class/Account Name: General Fund/Yearbook

Proposed Fundraising Activity: Yearbook production and sales through Lifetouch.

Dates for Proposed Activity: 8/1/23-6/30/24

Proposed Uses of Funds Raised: General operation and maintenance of the school.

Expected Student Involvement (school-wide or specific school organization):

School-wide involvement with sales. Yearbook staff will create.

Method By Which School Will Receive Profit: Students will purchase yearbooks and all money will be run through the general fund yearbook account. Any profit will be used for the general operation of the school.

Requested By: Heather Loman, Bookkeeper Date: 7-3-23
(Name & Title)

Approved By: Kelsey B. Walz Date: 07-03-2023
Principal

Approved By: _____ Date: _____
Superintendent*

Approved By the Board of Education: _____
(Date of Meeting)**

*The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

Science Hill High School
PROPOSED FUNDRAISING ACTIVITY

Fund / Club / Class Account Name: Hillside Cafe/Culinary Arts 92003

Proposed Fundraising Activity: Catering, Baked Goods, Drink Sales

Dates for Proposed Activity: SY 2023-2024

Proposed Uses of Funds Raised: Supplement Culinary Lab Supplies and Support the needs of Culinary Arts CTSD.

CTSD - Career Technical Student Organization

Expected Student Involvement (school-wide or specific school organization):

Students will participate in all aspects of industry through this fundraiser - work based learning, preparation, marketing, planning, purchasing, receiving, inventory and service.

Method By Which School Will Receive Profit: Cash/Check/Card

Requested By: Sasha Johnson Date: 6/13/23
Name

Culinary Arts Instructor
Title

Approved By: [Signature] Date: 6-14-23
Principal

Approved By: _____ Date: _____
Superintendent of Schools *

Approved By the Board of Education: _____
Date of Meeting **

*NOTE: The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.

**Science Hill High School
PROPOSED FUNDRAISING ACTIVITY**

Fund / Club / Class Account Name: STEM class

Proposed Fundraising Activity: _____

Appalachian Fair

Dates for Proposed Activity: _____

Proposed Uses of Funds Raised: Purchase supplies/material
/equipment for the STEM class

Expected Student Involvement (school-wide or specific school organization):
Students create projects during class that are
entered in the fair

Method By Which School Will Receive Profit: Students will use the
supplies/material/equipment to make projects

Requested By: Brad Gentry. Date: 8/12/23.
Name
STEM teacher

Title

Approved By:  Date: 8-1-23
Principal

Approved By: _____ Date: _____
Superintendent of Schools *

Approved By the Board of Education: _____
Date of Meeting **

*NOTE: The Superintendent of Schools must approve all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort.

**Fundraising must not occur prior to Board of Education approval.



School Request Form

Board Approval to issue Checks over \$5,000

School: Fairmont

From: Beth Baldwin

Date: 6/28/23

Check Amount: 8,726.00 Vendor: Johnson City Schools

Reason/Purpose: Educare Sweep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Fairmont

From: Beth Baldwin

Date: 5/31/23

Check Amount: 14,478.00 Vendor: Johnson City Schools

Reason/Purpose: Educare Sweep for May

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Lake Ridge Elementary

From: Dr. Renee' Wood

Date: 06/28/2023

Check Amount: \$ 28,274.75 Vendor: Johnson City Schools

Reason/Purpose: June Educare/ECLC sweep.

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Lake Ridge Elementary

From: Dr. Renee' Wood

Date: 07/26/2023

Check Amount: \$ 28,096.49 Vendor: Johnson City Schools

Reason/Purpose: July Educare/ECLC sweep.

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Lake Ridge Elementary

From: Dr. Renee' Wood

Date: 05/25/2023

Check Amount: \$ 41,224.70 Vendor: Johnson City Schools

Reason/Purpose: May Educare/ECLC sweep.

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Mountain View Elementary School

From: Dr. Melissa Stukes MS **Date:** 07/13/2023

Check Amount: \$ 7,199.30 **Vendor:** Johnson City Schools
Reason/Purpose: Educare end of year sweep

Check Amount: _____ **Vendor:** _____
Reason/Purpose: _____

Check Amount: _____ **Vendor:** _____
Reason/Purpose: _____

Check Amount: _____ **Vendor:** _____
Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: North Side Elementary

From: Sarah Fried

Date: 06/12/2023

Check Amount: \$ 8,500.00

Vendor: Johnson City Schools

Reason/Purpose: We request Board approval to cut a check for July 2023 for an estimated amount of \$8500.00 for Educare Sweep.

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

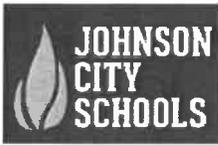
Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: North Side Elementary

From: Sarah Fried

Date: 06/16/2023

Check Amount: \$ 8,000.00

Vendor: Johnson City Schools

Reason/Purpose: We request Board approval to write a check over \$5000.00 for August's Educare Sweep.

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

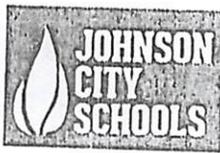
Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Science Hill

From: Sandy Mc Intuff Date: June 1, 2023
End of year accounts

Check Amount: \$6675.00 Vendor: JC Schools
~~\$6225.00~~

Reason/Purpose: Sweep account - online classes
L93700

Check Amount: \$26,815.07 Vendor: JC Schools

Reason/Purpose: Sweep Educare account - L93300

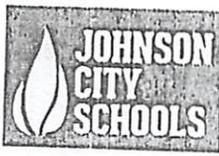
Check Amount: \$9,807.67 Vendor: JC Schools

Reason/Purpose: Athletic Contracts - Spring Sports

Check Amount: 8,383.36 Vendor: BSN / Varsity Spirit Fashion

Reason/Purpose: Cheerleaders Camp gear

E-MAILED
6-28-23



School Request Form

Board Approval to issue Checks over \$5,000

School: Science Hill High School

From: Sandy McIntyre

Date: 6-12-23

Check Amount: 11,436.02

Vendor: Fosteris - Grad Merch.

Reason/Purpose: See Waiver Cap + gown units
+ Diplomas

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

E-MAILED
6-28-23



School Request Form

Board Approval to issue Checks over \$5,000

School: Towne Acres Elementary

From: Renee Barnett, Bookkeeper

Date: 6/23/23

Check Amount: 6099.80 Vendor: Johnson City Schools

Reason/Purpose: Educare Sweep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Towne Acres Elementary

From: Renee Barnett, Bookkeeper

Date: 5/30/23

Check Amount: \$21,782.00 Vendor: Johnson City Schools

Reason/Purpose: Educare Sweep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Fairmont

From: Beth Baldwin

Date: 7/28/23

Check Amount: \$ 10,894.00

Vendor: Johnson City Schools

Reason/Purpose: July Educare Sweep

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: _____

From: _____

Date: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



JOHNSON CITY SCHOOLS

Post Office Box 1517, Johnson City, TN 37605 www.jcschools.org (423) 434-5200 Fax: (423) 218-4968

Dr. Steve Barnett, Superintendent of Schools

Field Trip Request Form 4.302

In compliance with Johnson City School Board Policy, curriculum related field trips shall be regulated in the following manner:

Each class may participate in curriculum related field trips. There must be definite correlation between subject matter and the field trip. The timing of the two must also coincide.

This request form must be approved by the principal. Out-of-state and overnight trips must have prior approval by the director of schools. Trips which are both overnight and out-of-state must also have prior approval by the School Board.

GENERAL INFORMATION:

School SHHS Teacher Coach Megan Harmon

Grade/Class/Club Participating Softball

Destination Panama City, FL

Purpose of Trip Softball Tournament - Prospect U High School Bash at the Beach

Names of Chaperones Megan Harmon, Brittany Farmer, Brittany Williams, Neelee Griffith
COACHES

TRANSPORTATION INFORMATION

Number of students attending about 20 Date of Trip March 10-14 Day(s) of Week SUN-THURS (SPRING BREAK)

Cost per child 0 Means of Transportation charter bus Transit confirmation _____

Expected Time of Departure early morn 3/10/24 Expected time of return late evening 3/14/23 - we will leave after our last game

CURRICULUM

- To what subject area of the curriculum does this trip relate?
 - Physical Education - participation in tournament - Sports Science / Psychology - observe/analyze techniques + strategies
 - Health/Wellness - fitness, healthy living, active lifestyle
- What are pupils expected to gain from the trip? (Be specific)
skill development, teamwork/collaboration, sportsmanship, competitive experience, personal growth, character development
- What follow up activities will be used to evaluate and supplement the field trip?
 - Reflection + Discussion - share experiences, highlight highs + lows, discuss positives + negatives
 - Skills Assessment - this will help prepare for the remaining games + post season

APPROVAL

Teacher _____ Date _____ Principal _____ Date _____

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Addendum

Overnight Field Trip Request Form 4.302

(Please complete the following on an as needed basis for each request.)

What percentage of the activity is self-funded from student?

Students will not have to pay out of pocket for this trip. Fundraising opportunities will be presented prior to the season/trip.

Was there a fundraising opportunity to meet the needs of the student's direct financial responsibility and, if so, what was the opportunity?

Yes, we conduct fundraisers through our boosters club (online donations, banner sales)

Number of Eligible Students for Field Trip

entire team / about 20

Number of Student Attending the Field Trip

entire team / about 20

What measures are in place to enable all students to participate?

We are taking all girls in our program on this trip.

We have 20 girls on our team as of now, but more may add after school starts in Fall 2023.



JOHNSON CITY SCHOOLS

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Dr. Steve Barnett, Superintendent of Schools

Field Trip Request Form 4.302

In compliance with Johnson City School Board Policy, curriculum related field trips shall be regulated in the following manner:

Each class may participate in curriculum related field trips. There must be definite correlation between subject matter and the field trip. The timing of the two must also coincide.

This request form must be approved by the principal. Out-of-state and overnight trips must have prior approval by the director of schools. Trips which are both overnight and out-of-state must also have prior approval by the School Board.

GENERAL INFORMATION:

School Science Hill High School Teacher Coach Ron Kind, Gant Patteson, Eeva Clark

Grade/Class/Club Participating Science Hill High School Varsity and Junior Varsity Girls Soccer

Destination Gatlinburg, TN

Purpose of Trip Smoky Mountain Cup Soccer Tournament

Names of Chaperones Ron Kind, Gant Patteson, Eeva Clark

TRANSPORTATION INFORMATION

Number of students attending 44 Date of Trip 8/19--8/20 Day(s) of Week Saturday and Sunday

Cost per child _____ Means of Transportation Activity Bus Transit confirmation We will email Doc to get bus

Expected Time of Departure 8:00 AM Expected time of return 6:00 PM

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Science Hill Soccer
- What are pupils expected to gain from the trip? (Be specific)
Soccer tournament hope to win. Gain team unity
- What follow up activities will be used to evaluate and supplement the field trip?
We will watch soccer video.

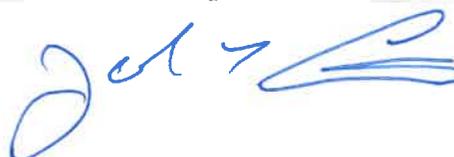
APPROVAL

Teacher _____ Date _____ Principal Tim Vanthournout Date 7-21-2023

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Doc  8/11/23

Addendum
Overnight Field Trip Request Form 4.302
(Please complete the following on an as needed basis for each request.)

What percentage of the activity is self-funded from student?

Trip is paid by Soccer Booster Club. Student do fundraisers to pay for expenses.

Was there a fundraising opportunity to meet the needs of the student's direct financial responsibility and, if so, what was the opportunity?

Students don't have direct financial responsibility it is through fundrasing.

Number of Eligible Students for Field Trip 44

Number of Student Attending the Field Trip 44

What measures are in place to enable all students to participate?

This is a varsity and JV sporting event. All players are important in the success of the team but there is never a guarantee of playing time.

Budget

Johnson City (901) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models

Account Number	Total
71100 - Regular Instruction Program	\$0.00
71300 - Vocational Education Program	\$1,545,393.40
72130 - Other Student Support	\$0.00
72210 - Support Services/Regular Instruction Program	\$0.00
72230 - Support Services/Vocational Education Program	\$0.00
72250 - Education Technology	\$0.00
72710 - Transportation	\$280,580.60
76100 - Regular Capital Outlay	\$174,026.00
Total	\$2,000,000.00
Adjusted Allocation	\$2,000,000.00
Remaining	\$0.00

Budget Detail

Johnson City (901) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models
 71300 - Vocational Education Program - \$1,545,393.40 ▼

Budget Detail

Narrative Description

Account Number: 71300 - Vocational Education Program

Line Item Number: 429 - Instructional Supplies & Materials

Priority Area: CTE Programs of Study

Optional Program Code:

Location Code: Science Hill High School (901-0045)

Quantity: 1.00

Cost: \$5,590.67

Line Item Total: \$5,590.67

Account Number: 71300 - Vocational Education Program

Line Item Number: 429 - Instructional Supplies & Materials

Priority Area: Career Exploration

Optional Program Code:

Location Code: Indian Trail Middle School (901-0016)

Quantity: 1.00

Cost: \$1,000.00

Line Item Total: \$1,000.00

Account Number: 71300 - Vocational Education Program

Instructional supplies and materials for programs of study and Gen Ed classes that align with CTE areas of focus. Materials such as but not limited to the following: CTE cards/games by Reality Works, project-based learning/STEM modules, Legos, VEX Robotics, AV production materials, etc.

Instructional supplies and materials for Career Awareness, Career Exploration Career Awareness and Career Advisement & Planning classes. Materials such as but not limited to the following: such as hands on kits for each student, life skills in action, Career Picture cards, etc.

Instructional supplies and materials for Career Awareness, Career Exploration Career Awareness and Career Advisement & Planning classes. STEM summer learning camp to

Line Item Number: 429 - Instructional Supplies & Materials

Priority Area: Career Exploration

Optional Program Code:

Location Code: Liberty Bell Middle School (901-0035)

Quantity: 1.00

Cost: \$1,000.00

Line Item Total: \$1,000.00

Account Number: 71300 - Vocational Education Program

Line Item Number: 471 - Software

Priority Area: Career Exploration

Optional Program Code:

Location Code: Indian Trail Middle School (901-0016)

Quantity: 1.00

Cost: \$7,000.00

Line Item Total: \$7,000.00

Account Number: 71300 - Vocational Education Program

Line Item Number: 471 - Software

Priority Area: Career Exploration

Optional Program Code:

Location Code: Liberty Bell Middle School (901-0035)

include purchase of hands on kits for each student, materials needed, curriculum, copies, etc. This is not an inclusive list of materials and supplies.

eDynamic is a comprehensive program that will allow middle school students to use as a resource with Major Clarity. This site will be used building wide for all students.

eDynamic is a comprehensive program that will allow middle school students to use as a resource with Major Clarity. This site will be used building wide for all students.

Code:
 Quantity:
 Cost:
 Line Item Total:

71300 - Vocational Education Program
 Account Number:
 Line Item Number: 599 - Other Charges
 Priority Area: **CTE Programs of Study**
 Optional Program Code:
 Location Code: Science Hill High School (901-0045)
 Quantity:
 Cost:
 Line Item Total:

Anticipated funds remaining for use in Y2-4 of ISM for SHHS

71300 - Vocational Education Program
 Account Number:
 Line Item Number: 599 - Other Charges
 Priority Area: **Career Exploration**
 Optional Program Code:
 Location Code: Indian Trail Middle School (901-0016)
 Quantity:
 Cost:
 Line Item Total:

Anticipated funds to be used in Y2-4 of ISM grant.

71300 - Vocational Education Program
 Account Number:

Anticipated funds to be used in Y2-4 of ISM grant.

Line Item Number: 599 - Other Charges

Priority Area: Career Exploration

Optional Program Code:

Location Code: Liberty Bell Middle School (901-0035)

Quantity: 1.00

Cost: \$367,511.70

Line Item Total: \$367,511.70

Account Number: 71300 - Vocational Education Program

Line Item Number: 730 - Vocational Instruction Equipment

Priority Area: CTE Programs of Study

Optional Program Code:

Location Code: Science Hill High School (901-0045)

Quantity: 1.00

Cost: \$258,262.68

Line Item Total: \$258,262.68

Account Number: 71300 - Vocational Education Program

Line Item Number: 730 - Vocational Instruction Equipment

Priority Area: Career Exploration

Optional Program Code:

Location Code: Liberty Bell Middle School (901-0035)

Funds will be used to purchase new upgraded equipment that aligns with industry needs and post-secondary training. Equipment such as but not limited to: welding tables, welding simulator, feedback manikins (HS), EMT indoor ambulance (HS), Desktops (A/V), monitors + hardware (CAD), exhaust removal (Transportation) Evidence Collection (CJ), etc.

Funds will be used to buy equipment for Career Awareness, Career Exploration, and Career Advising and Planning classes. Equipment such as, but not limited to the following: Simulation equipment (Welders, science manikins, electrical trainers, etc.), ViewSonic boards, grid boards, Career Kits (Reality Works), STEM Creation Stations, Document camera, etc..

Code:

Quantity: 1.00

Cost: \$70,000.00

Line Item Total: \$70,000.00

Account Number: 71300 - Vocational Education Program

Line Item Number: 730 - Vocational Instruction Equipment

Priority Area: Career Exploration

Optional Program Code:

Location Code: Indian Trail Middle School (901-0016)

Quantity: 1.00

Cost: \$70,000.00

Line Item Total: \$70,000.00

Equipment for Career Awareness, Career Exploration, and Career Advising and Planning classes. Equipment such as, but not limited to the following: Simulation equipment (Welders, science manikins, electrical trainers, etc.), ViewSonic boards, grid boards, Career Kits(Reality Works), STEM Creation Stations, Document camera, etc..

Total for 71300 - Vocational Education Program: \$1,545,393.40

Total for all other Account Numbers: \$454,606.60

Total for all Account Numbers: \$2,000,000.00

Adjusted Allocation: \$2,000,000.00

Remaining: \$0.00

Budget Detail

Johnson City (901) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models

72710 - Transportation - \$280,580.60

Budget Detail Narrative Description

Account Number: 72710 - Transportation

Line Item Number: 729 - Transportation Equipment

Priority Area: CTE Programs of Study

Optional Program Code:

Location Code: Science Hill High School (901-0045)

Quantity: 3.00

Cost: \$48,860.20

Line Item Total: \$146,580.60

These vehicles will be used to: transport students from Topper Academy to the SHHS CTE building to take classes, to get students to work-base learning sites, bring students from the middle to the high school for school based opportunities, and to pull trailer for Culinary Arts and Media engagements. These vehicles will also provide transportation to community events and provide a means for CTSO's to travel in small groups.

Account Number: 72710 - Transportation

Line Item Number: 729 - Transportation Equipment

Priority Area: Career Exploration

Optional Program Code:

Location Code: Indian Trail Middle School (901-0016)

Quantity: 1.00

Cost: \$60,000.00

Line Item Total: \$60,000.00

Funds will be used to buy a van to transport students from middle school to high school CTE for day or afterschool CTSO meetings/activities, CareerQuest at ETSU, field trips to NE State, SHHS, and TCAP Elizabethton.

Account Number: 72710 - Transportation

Funds will be used to buy a van to transport students from middle school to high school CTE for day or afterschool CTSO meetings/activities, CareerQuest at ETSU, field trips to NE State, SHHS, and TCAP Elizabethton.

Line Item Number: 729 - Transportation Equipment

Priority Area: Career Exploration

Optional Program Code:

Location Code: Liberty Bell Middle School (901-0035)

Quantity: 1.00

Cost: \$60,000.00

Line Item Total: \$60,000.00

Account Number: 72710 - Transportation

Line Item Number: 729 - Transportation Equipment

Priority Area: CTE Programs of Study

Optional Program Code:

Location Code: Science Hill High School (901-0045)

Quantity: 2.00

Cost: \$7,000.00

Line Item Total: \$14,000.00

2 trailers for Media production and Culinary Arts catering events. These trailers would allow for equipment to be stored and ready for the next event.

Media production's trailer will be used to haul equipment to games, stage performances, concerts and other productions that allow SHHS to display strength of their learning. The paid projects will pay for upkeep (vans & trailer) and gas for the vans.

Culinary trailer will be used for off site catering events. These are paid events, so culinary will pay for keep (vans & trailer) and gas for the vans.

Total for 72710 - Transportation: \$280,580.60

Total for all other Account Numbers: \$1,719,419.40

Total for all Account Numbers: \$2,000,000.00

Adjusted Allocation: \$2,000,000.00

Remaining: \$0.00

Budget Detail

Johnson City (901) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models
76100 - Regular Capital Outlay - \$174,026.00 ▼

Budget Detail Narrative Description

Account Number: 76100 - Regular Capital Outlay

Line Item Number: 707 - Building Improvements

Priority Area: CTE Programs of Study

Optional Program Code:

Location Code: Science Hill High School (901-0045)

Quantity: 1.00

Cost: \$174,026.00

Line Item Total: \$174,026.00

Funds will be used on projects to update the construction building. Funds will be used, but not limited to the following: electrical(up to code), adding electrical outlets, resurfacing floors, clean & paint walls, and upgrading dust collector system.

Total for 76100 - Regular Capital Outlay: \$174,026.00

Total for all other Account Numbers: \$1,825,974.00

Total for all Account Numbers: \$2,000,000.00

Adjusted Allocation: \$2,000,000.00

Remaining: \$0.00

Budget Overview

Johnson City (901) Public District - FY 2023 - Innovative School Models (ISM) - Rev 0 - Innovative School Models

Filter by Location: All - \$2,000,000.00 ▼

Line Item Number	Account Number	71300 - Vocational Education Program	72710 - Transportation	76100 - Regular Capital Outlay	Total
429 - Instructional Supplies & Materials		7,590.67			7,590.67
471 - Software		14,000.00			14,000.00
599 - Other Charges		1,125,540.05			1,125,540.05
707 - Building Improvements				174,026.00	174,026.00
729 - Transportation Equipment			280,580.60		280,580.60
730 - Vocational Instruction Equipment		398,262.68			398,262.68
Total		1,545,393.40	280,580.60	174,026.00	2,000,000.00
				Adjusted Allocation	2,000,000.00
				Remaining	0.00



eDynamic Learning

CAREER & ELECTIVE COURSES

Purchase Agreement

Contract Start Date	September 1, 2023	Contract End Date	August 31, 2026
Billing Frequency	Annual Pre-Pay	LMS	Canvas by Instructure
Account Name	Johnson City School District	LMS Type	Customer LMS
Billing Address	100 E Maple St Johnson City, Tennessee 37601-6816 United States	Created Date	July 14, 2023
		Prepared By	Allie Vincent

Pricing Line Item	Pricing Line Item Description	Quantity	Sales Price	Total Price
CTE Professional Development Series Bundle On-Site Middle School Site License		1	\$7,500.00	\$7,500.00
	This is a 3 year contract with each year being represented. Students and teachers at Indian Trail Intermediate School and Liberty Bell Middle School will have access	6	\$4,900.00	\$29,400.00
TN ISM Grant Catalog	This is a 3 year contract with each year being represented. Students and teachers at Science Hill High School will have access to the course content.	3	\$15,000.00	\$45,000.00
			Grand Total	\$81,900.00

Customer will be invoiced on the Contract start date and each anniversary of the agreement. If the Customer uses additional enrollments or student seats during the annual term, a reconciliation invoice will be sent to the Customer at the end of the annual term.

This quote is subject to eDynamic LP Standard [Terms and Conditions](#) ("Terms and Conditions"). By signing this quote or by submitting a purchase order or form purchasing document, Customer explicitly agrees to these Terms and Conditions resulting in a legally binding agreement. To the fullest extent permitted under applicable law, all pricing information contained in this quote is confidential, and may not be shared with third parties without eDynamic Learning's written consent.

eDynamic LP

	\signature1\		\signature2\
	\fullname1\		Debbie Dillon
Title	\title1\	Title	Director, Purchasing
Date	\date1\	Phone	(423)434-5200
		Email	ddillon@johnsoncitytn.org

GENERAL TERMS AND CONDITIONS

These General Terms and Conditions, hereby incorporated with the Purchase Agreement between eDynamic LP and the Customer, establish the terms and conditions under which eDynamic agrees to provide Customer with access to the Courses identified in the Purchase Agreement. Capitalized terms used but not defined in these General Terms and Conditions have the meanings assigned to them elsewhere in the Agreement. The parties agree as follows:

1. License and Services

1.1 *License.* eDynamic hereby grants Customer a personal, non-exclusive, non-transferable license (the "**License**") during the Term of the Agreement to use the materials included in the Courses that are made available by eDynamic to Customer to teach students of Customer, including, without limitation, all applicable notes, transcripts, lesson plans, exercises, animations, and any updates to any of the foregoing that are made available by eDynamic to Customer (collectively, the "**Licensed Materials**"). Customer shall restrict use of the Courses and Licensed Materials to Authorized Users and shall not use the Courses or Licensed Materials to teach or give access to in any way to any students and/or any other person or entity other than the Authorized Users. By mutual written consent of the Parties, an amendment to the Purchase Agreement can be provisioned to alter or add to the Authorized Users who may access the courses. Customer shall assign a unique login to each Authorized User and shall not allow Authorized Users or other students of Customer and/or any other person or entity to share logins. Customer shall maintain a record of each Authorized User, the date upon which such Authorized User is granted access to any of the Courses, and the date upon which such Authorized User's access to the Courses is suspended. All such records shall be made immediately available to eDynamic upon eDynamic's request or within a period of no more than five (5) business days from eDynamic's request for purposes of verifying any amounts due under this Agreement.

1.2 *Limited Purpose.* The Licensed Materials shall be used by Customer solely to teach students who are enrolled with Customer as Authorized Users and shall not be sold, leased, sublicensed, transferred, posted, published, transferred, communicated, disseminated, distributed, or otherwise made available to any third party outside of the learning institution of Customer. Customer shall not allow any third party to use the Licensed Materials, including, without limitation, any affiliate of Customer or any vendor of Customer, and shall not use the Licensed Materials as a service bureau. Unless limited elsewhere in the Agreement, Customer may teach an unlimited number of Authorized Users using the Licensed Materials.

1.3 *Permitted Course Revisions.* Customer has the right to make revisions to the Licensed Materials for the sole purposes of reasonable course migration and standards alignment and integrating such Licensed Materials with Customer's LMS, provided that Customer shall notify eDynamic of any such revisions within five (5) days of making such revisions and provide eDynamic with a copy thereof within five (5) days upon the request of eDynamic. eDynamic shall provide, at the Customer's request, reasonable assistance to Customer with respect to passwords or other digital rights management mechanisms installed or controlled by eDynamic to facilitate the making of such revisions by Customer. Notwithstanding anything else contained in this Agreement, eDynamic shall have no responsibility or liability for any reason with respect to any Licensed Materials that have been subject to revisions. Customer shall indemnify and defend eDynamic, its parents, affiliates and subsidiaries, and their respective officers, directors, employees, contractors, and agents and their successors and assigns from any and all claims, actions, damages, expenses, obligations, losses, liabilities, and liens imposed on, incurred from, or asserted related to the revisions or arising therefrom.

1.4 *Other Course Revisions.* Except as expressly set forth in Section 1.4, Customer will not modify the Licensed Materials or create, author, or develop any derivative works thereof or permit any other third party to do so. If Customer desires eDynamic to revise any Licensed Materials for any purpose not set forth in Section 1.4, Customer shall request such revisions in writing from eDynamic, and eDynamic shall have the option, at its sole discretion, to make such revisions. If eDynamic determines to make and provide revisions, the pricing of such revisions will be separate from, and in addition to, the pricing terms of this Agreement, and the pricing, extent and timing of such revisions shall be subject to each party's prior agreement.

1.5 *Intellectual Property Ownership.* As between the parties, the parties agree that the Licensed Materials and all revisions, modifications, updates, and derivatives of any kind to any of the Licensed Materials (collectively, the "**Derived Materials**") conceived, created, authored, or developed pursuant to this Agreement, whether by or for Customer, by eDynamic, or otherwise, shall be exclusively owned by eDynamic. Customer hereby assigns and agrees to assign all intellectual property rights (including moral rights) in, to and as embodied by any of the Derived

Materials to eDynamic. Customer shall, both during and after the Term, provide such information and assistance, perform such actions, and sign such further documents as are reasonably required to evidence such assignment or to register, protect, maintain, defend, and enforce any such intellectual property rights. Any Revised Materials shall be deemed to be Licensed Materials for purposes of this Agreement. Customer shall not develop or offer any courses with titles or subject matter similar to the Courses during the Term.

1.6 *U.S. Government Entity Commercial Item Rights.* The Licensed Materials are commercial items, developed at private expense. Any commercial item, including but not limited to, software, online services, documentation, reports, data models, technical data, processes, programs, designs, and/or concepts furnished hereunder as part of the Licensed Materials is subject to the terms set forth in this License. The commercial license rights in this License strictly govern the use, reproduction, or disclosure of the software, online services, data, and documentation by any U.S. Government entity, U.S. Government agency, U.S. Government instrumentality, or U.S. Government contractor of any tier, to the extent the commercial license terms and conditions are consistent with federal law. Rights, access, and usage shall be consistent with FAR Subparts 12.211/12.212 or DFARS Subpart 227.7202 as applicable. The Licensed Materials are provided with restricted rights. Use, duplication, or disclosure by the U.S. Government is subject to restrictions as set forth in subparagraph (c)(1)(ii) of the Rights in Technical Data and Computer Software clause at DFARS 252.227-7013 or subparagraphs (c)(1) and (2) of the Commercial Computer Software-Restricted Rights at FAR 52.227-19, as applicable. Provisions that are inconsistent with law or regulation will not apply to the narrowest extent possible.

1.7 *Customer Support.* If Customer is not using a Hosting Provider, eDynamic will provide reasonable technical and curriculum related support to Customer related to the initial, first installation and integration of Licensed Materials onto Customer's LMS. Such support shall not exceed eight hours in total. Customer has or shall otherwise obtain the expertise necessary to install and integrate the Licensed Materials into Customer's LMS, and Customer shall be solely responsible for all costs associated therewith. Any and all other technical or curriculum support shall only be provided at the discretion of eDynamic and at the expense of Customer. The parties shall agree in writing on the pricing, scope, and other terms of any such additional support. Notwithstanding the foregoing, eDynamic may provide corrections to gradebook answers, factual errors, and other mistakes from time to time at its sole discretion.

1.8 *Account Management.* eDynamic will assign an account manager to Customer, at no charge, to serve as a primary in-office contact and oversee Customer's usage of Licensed Materials. Customer shall be responsible for user account registration, creation and management of user accounts. Authorized User registration, grading and record keeping shall be the sole responsibility of the Customer.

2. Payment

2.1 *Pricing; Payment Schedule and Terms.* In consideration for the License, Customer shall pay to eDynamic the Fees set forth in the Purchase Agreement within the period defined on the Purchase Agreement from any invoice thereof. Unless otherwise specified in the Purchase Agreement, payment of all Fees will be due and payable within thirty (30) days from the date of any written invoice of eDynamic. If any portion of any amount payable to eDynamic under this Agreement is not paid when due, Customer shall owe to eDynamic, in addition to such past due amount, the following: (i) a one-time late payment penalty in an amount equal to five percent of such past due amount; and (ii) interest on such past due amount, until paid, at the annual rate of twelve percent, with such interest compounding monthly.

2.2 *Additional Learning Materials.* The Licensed Materials may require Authorized Users to obtain additional learning materials, software, or equipment not provided under this Agreement, including as may be identified in the course syllabus or in the Licensed Materials. In such case, Customer will be required to obtain such additional learning materials and equipment from a third-party at Customer's own expense.

2.3 *Taxes.* All fees payable under the Agreement do not include any excise tax and customs duties, federal, provincial or local taxes. Customer will be solely responsible for payment of all applicable excise taxes, customs duties, federal, provincial or local taxes (other than those based on the net income of eDynamic).

2.4 *Audits.* Customer will allow and obtain for eDynamic reasonable access (including via provision of a login) to audit Customer's records and Customer's use of the Licensed Materials on Customer's LMS and through the Hosting Services, in each case to monitor Customer's compliance with the terms of this Agreement. eDynamic may request reports regarding usage of Licensed Materials from Customer and Customer will provide and send such

reports to invoicing@edynamiclearning.com promptly upon eDynamic's request and in any event no longer than 5 business days from eDynamic's request. eDynamic shall not retain any personally identifiable end user information that may be obtained as a result of any such audits after verification of such compliance. If any such audit identified any noncompliance by Customer or Customer's Hosting Provider, Customer shall promptly remedy such non-compliance and reimburse eDynamic for the cost of any such audit.

3. Publicity

3.1 *Press Releases.* Except as otherwise required by applicable laws, any press releases or other public disclosures related to Licensed Materials or this Agreement, whether individual or joint, and the release date thereof, must be reviewed and approved by both parties before publication.

4. Customer Obligations

4.1 *Compliance with Laws.* Customer is granted the rights to use the Licensed Materials and shall not export or re-export, directly or indirectly (including via remote access), the Licensed Materials, documentation or other information, materials, or services provided by us hereunder, to any country for which the United States or any other relevant jurisdiction requires any export license or other governmental approval at the time of export without first obtaining such license or approval. It shall be the Customer's responsibility to comply with the latest United States export regulations, and shall defend and indemnify eDynamic and our suppliers from and against any damages, fines, penalties, assessments, liabilities, costs and expenses (including reasonable attorneys' fees and court costs) arising out of any claim that the Licensed Materials, documentation, or other information, materials, or services provided by eDynamic hereunder were exported or otherwise accessed, shipped or transported in violation of applicable laws and regulations. Customer shall comply with all laws, legislation, rules, regulations, and governmental requirements with respect to the Licensed Materials, and the performance by Customer of Customer's obligations hereunder, of any jurisdiction in or from which Customer directly or indirectly cause the Licensed Materials to be used or accessed. In the event that this Agreement is required to be registered with any governmental authority, Customer shall cause such registration to be made and shall bear any expense or tax payable in respect thereof.

4.2 *System Requirements.* Customer shall be solely responsible for ensuring that teachers and students have: (i) a suitable Internet connection; (ii) access to a computer that meets the minimum hardware and software requirements specified by eDynamic ("[Technology Requirements](#)"), including, without limitation, the software requirements set forth in the Purchase Agreement; and (iii) personal email accounts. Customer acknowledges and agrees that eDynamic is not able to, and does not, provide support to Customer, teachers, or students with respect to their Internet connection, computer hardware, computer software, or personal email accounts.

4.3 *Hosting Services.* If Customer uses the Hosting Services to access the Licensed Materials, the Customer has satisfied itself with respect to the appropriateness of the Hosting Services and confirms that the Hosting Services comply with Customer's requirements and legal obligations, including but not limited to privacy and confidentiality obligations. The Customer further acknowledges that the performance and throughput of the internet connection and the quality of the Hosting Services cannot be guaranteed by eDynamic, and variable connection performance may result in application response variations. Customer hereby acknowledges that the Hosting Services are not owned, operated, managed by, or in any way affiliated with eDynamic, or any of its affiliates, and that it is a separate network of computers independent of eDynamic. Access to the Hosting Services is dependent on numerous factors, technologies and systems, which are beyond eDynamic's authority and control. The Customer acknowledges that eDynamic cannot guarantee that the Hosting Services will meet the level of up-time or the level of response time that the Customer may need to access the Licensed Materials. The Customer agrees that its use of the Hosting Services and the internet is solely at its own risk, and is subject to all applicable local, state, national and international laws and regulations.

4.4 *Passwords.* Customer, Teacher Sub-Licensees and/or Authorized Users will use passwords to access Licensed Materials. Customer agrees to comply with eDynamic's password policies and procedures including as relating to the issuance, protection and administration of such passwords. Customer will ensure that only its support staff, teachers, administrators, and students shall have access to Licensed Materials.

4.5 *Feedback/Monitoring.* Customer agrees that eDynamic may use their feedback, suggestions, or ideas in any way, including in future modifications of the Licensed Products, other products or services, advertising or marketing materials. eDynamic may monitor the content from time to time. We may disclose any information

necessary or appropriate to satisfy our legal obligations, protect eDynamic or its customers, or operate the Licensed Materials properly.

4.6 *Representation.* Customer will not make any representations, warranties or commitments with respect to eDynamic or the Licensed Materials. Customer shall be responsible for any violation of the terms or restrictions of this Agreement with respect to the Licensed Materials by its employees, contractors, teachers, and students as if such employees, contractors, teachers, and students were parties to this Agreement.

4.7 *Responsibility for Use.* Customer is responsible for its use of the Licensed Materials. Customer may use the Licensed Materials only if they can form a binding contract with eDynamic. Customer's account with eDynamic gives it access to the services and functionality that eDynamic may establish and maintain from time to time and in eDynamic's sole discretion. eDynamic may maintain different types of accounts for different types of Authorized Users. If Customer accepts this Agreement and is using the Licensed Materials on behalf of a company, organization, government, or other legal entity, then (i) "Customer" includes you individually and that entity, and (ii) the Customer represents and warrants that they are an authorized representative of the entity with the authority to bind the entity to this Agreement and that Customer agrees to this Agreement on the entity's behalf. Customer may use the Licensed Materials only in compliance with this Agreement, any terms entered into by Customer relating to the Licensed Materials, and all applicable local, state, national, and international laws, rules and regulations.

4.8 *Communication.* eDynamic may be required by law to send Customer communications about the Licensed Materials or related products. Customer agrees that eDynamic may send these communications via email or by posting them on one of eDynamic's sponsored websites. If Customer later decides not to receive future communications electronically, please review the Privacy Statement provided on the website to review communications choices.

5. Personal Information

5.1 *Use of Personal Information.* Any information that an Authorized User provides to eDynamic, including first name, last name, email address, and any other information including personal information that an Authorized User may have provided, may provide, or may be collected by eDynamic in connection with their use of the Licensed Materials ("**User Information**"), will be collected, maintained and used in order to provide the Licensed Materials to the Customer.

5.2 *Use of the Licensed Materials by Minors.* In cases where the Customer has authorized or registered another individual, including a minor, to use the Customer's account(s), Customer is fully responsible for (i) the online conduct of such Authorized User; (ii) controlling the Authorized User's access to and use of the Licensed Materials; and (iii) the consequences of any misuse. eDynamic requires that the parents, guardian, or other authorized adult or educational institution of a minor affirmatively consent to the use of eDynamic Licensed Material by such minor. eDynamic reserves the right to provide access to the minor's account to the minor's parents, guardian or other authorized adult or educational institution, upon such adult's request.

5.3 *Student Data.* Personal information that includes Student Data (defined below) provided to eDynamic through the use of the Licensed Materials is governed by the terms of the agreement between eDynamic and the educational institution relevant to the Customer. As between eDynamic and the Authorized User, the Authorized User and/or the Customer (educational institution) own all right, title and interest to all Student Data provided or otherwise made available to eDynamic, and eDynamic does not own, control, or license such Student Data, except so as to provide the Licensed Materials to the Authorized User and to the Customer (educational institution) that provides the products and controls Student Data from the educational records, if applicable, and as described herein. "**Student Data**" is any information (in any format) that is directly related to an identifiable current or former student that is maintained by a school, school district, or related entity or organization, or by eDynamic, as part of the provision of the Licensed Materials. Student Data may include "educational records" as defined by the Family Educational Rights and Privacy Act ("**FERPA**"), 20 U.S.C. § 1232(g). eDynamic agrees to treat Student Data as confidential and not to share it with third parties other than as described in eDynamic's agreement with the educational institution.

5.4 *HIPAA Information.* eDynamic does not warrant or provide any assurances that the use of the Licensed Materials will comply with the Health Insurance Portability and Accountability Act of 1996, as amended ("**HIPAA**"). If the Customer is a health care provider, health plan, insurer, health care information clearinghouse or other entity that may be considered a "covered entity" under HIPAA or a "business associate" of a "covered entity" under HIPAA, Customer shall take all steps necessary to comply with HIPAA and shall be responsible for any applicable

compliance with HIPAA. Customer agrees that they will not provide eDynamic with any protected health information (as that term is defined under HIPAA) and that eDynamic is therefore not deemed to be a business associate of Customer and/or the Customer's institution for purposes of compliance with HIPAA.

6. Confidentiality

6.1 *Definition and Treatment.* Each party agrees that, during the Term of this Agreement and for two (2) years thereafter, it shall not disclose to any third party the terms or conditions of this Agreement or use or disclose any Confidential Information of the other party, except as expressly authorized herein or as required by law. The term "Confidential Information" shall mean all non-public information that either party designates as being confidential, or which, under the circumstances of disclosure ought to be treated as confidential, including, without limitation, information relating to any unreleased Licensed Materials or the pricing of any Licensed Materials. Notwithstanding the foregoing, "Confidential Information" shall not include information that was known to the receiving party prior to the disclosing party's disclosure to the receiving party, or information that becomes publicly available through no fault of the receiving party.

7. Limited Warranty and Disclaimer

7.1 *Limited Warranty.* eDynamic represents and warrants that the Licensed Materials are not known by eDynamic to include any material errors are believed to be correctly attributed to any authors of such Licensed Material. However, due to the large volume of factual information included in the Licensed Materials, Customer acknowledges and accepts the risk that such material errors or errors in attribution may exist. Further, Customer acknowledges and accepts the risk that technical errors may exist in the software on which the Licensed Materials are presented. Customer's sole remedy and eDynamic's sole liability, for any errors in the Licensed Materials, whether factual, technical, with respect to attribution, or otherwise, is to use eDynamic's commercially reasonable efforts to correct such errors in the next error correction update provided by eDynamic. Customer also acknowledges and accepts that the Licensed Materials may include information or materials that some people may find offensive, immoral, or otherwise inappropriate for instruction. Customer shall review any Licensed Materials prior to use in instructing students and shall determine in Customer's sole discretion and at Customer's sole risk if Customer will use any Course included in the Licensed Materials and if such Licensed Materials satisfy any curriculum requirements or educational guidelines or regulations prior to any such use.

7.2 *Disclaimer.* EXCEPT AS OTHERWISE SET FORTH IN SECTION 5.1 ABOVE, eDYNAMIC DISCLAIMS ANY AND ALL REPRESENTATIONS, WARRANTIES, CONDITIONS, AND DUTIES OF ANY KIND (IF ANY), EXPRESS, IMPLIED, OR STATUTORY, INCLUDING WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY, NON-INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS, OR FITNESS FOR ANY PARTICULAR PURPOSE. SHOULD AN INTERRUPTION TO THE PLATFORM PREVENT STUDENTS FROM COURSE COMPLETION OR ACCESS, AS RESTITUTION EDYNAMIC WILL GRANT EXTENDED ACCESS TO THE COURSE PLATFORM.

8. Indemnity

8.1 *Mutual Indemnification.* Each Party shall defend indemnify and hold harmless the other Party, including Affiliates and each of their respective officers, directors, shareholders, employees, representatives, agents, successors and assigns from and against all Claims of Third Parties, and all associated Losses, to the extent arising out of (i) a Party's gross negligence or willful misconduct in performing any of its obligations under this Agreement, or (ii) a material breach by a Party of any of its representations, warranties, covenants or agreements under this Agreement.

9. Limitation of Liability and Exclusion of Certain Damages

9.1 *Exclusion of Certain Damages.* EXCEPT WITH RESPECT TO CUSTOMER'S INDEMNIFICATION OBLIGATIONS UNDER ARTICLE 7, NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR PUNITIVE DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, REGARDLESS OF THE FORM OR CAUSE OF ACTION OR THE ALLEGED BASIS OF THE CLAIM, EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

9.2 *Limitation on Liability.* IN NO EVENT SHALL eDYNAMIC'S TOTAL AGGREGATE LIABILITY TO CUSTOMER FOR ANY CLAIMS ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, REGARDLESS OF THE FORM OR CAUSE OF ACTION OR THE ALLEGED BASIS OF THE CLAIM, EXCEED

THE TOTAL AMOUNT OF FEES ACTUALLY RECEIVED BY eDYNAMIC UNDER THIS AGREEMENT. THE FOREGOING LIMITATION OF LIABILITY SHALL APPLY REGARDLESS OF THE FORM OR THE CAUSE OF ACTION OR ALLEGED BASIS OF THE CLAIM, AND EVEN IF THE REMEDIES OTHERWISE PROVIDED UNDER THIS AGREEMENT, AT LAW OR IN EQUITY, FAIL OF THEIR ESSENTIAL PURPOSE.

10. Term and Termination

10.1 *Term.* This Agreement shall commence on the Effective Date and continue for the Initial Term, unless earlier terminated as provided in this Section. At the end of the Initial Term, this Agreement shall be automatically extended for successive one (1) year terms (each such one year term being referred to herein as an “**Extension Term**”, and together with the Initial Term, the “**Term**”), unless written notice of a party’s intention to terminate is given the other party sixty (60) days prior to expiration of the Initial Term or any such Extension Term.

10.2 *Termination For Cause.* Either party may terminate this Agreement immediately upon written notice to the other party, if the other party: (i) has failed to make any payment when due hereunder or is otherwise in material breach of this Agreement; and (ii) has failed to cure that breach within fifteen (15) days after receipt of written notice thereof or has failed to take reasonable steps to cure such breach if it cannot be cured within such fifteen (15) day period.

10.3 *Effect of Expiration/Termination.* Upon the expiration or termination of this Agreement, Customer shall return to eDynamic all of eDynamic’s proprietary information in Customer’s possession, including, but not limited to, all electronic and written copies of any Licensed Materials. Upon the expiration or termination of this Agreement for any reason, Customer will ensure that all use of and access to all Licensed Materials by Customer and its employees, contractors, teachers, and students will promptly cease. Upon the request of eDynamic, Customer shall provide a certificate executed by an officer or director of Customer certifying Customer’s compliance with this Section. A final accounting will be made between the parties, and Customer will promptly pay all amounts due and owing to eDynamic, and in any event within no more than 5 business days upon receiving eDynamic’s payment request and/or invoice for final accounting payment(s).

10.4 *Survival.* Section 1.3, 1.4, 1.6, 2.1, 2.2, 2.4, 3, 5, 8, 9, 9, 10 and 11 will survive the expiration or termination of this Agreement.

11. Miscellaneous

11.1 *Relationship of the Parties.* eDynamic and Customer are independent contractors with respect to one another, and this Agreement will not be interpreted to create any agency, joint venture, employment or partnership relationship. As independent contractors, each party shall be solely responsible to pay all applicable taxes arising from all endeavours related hereto, including, but not limited to, social security, self-employment taxes and disability insurance.

11.2 *Force Majeure.* Each party will be excused from liability, delay, or failure in performance due to causes beyond such party’s reasonable control including without limitation, acts of God, government action, changes in laws or regulations, riots, wars, terrorism, floods, fires, and earthquakes, weather events, and disruptions in utilities or Internet services. Notwithstanding the foregoing, this provision shall not apply to any payment obligations under this Agreement.

11.3 *Notices.* Any notices given under this Agreement shall be delivered either by messenger or overnight delivery service or by certified or registered mail, postage prepaid and return receipt requested, to the addresses set forth on the first cover page of the Agreement or at such other reasonable address at which personal delivery may be affected of which a party may from time to time advise. Such notices shall be deemed to have been given on the day when actually received by the party to whom the notice is given.

11.4 *Assignment.* Customer will not assign this Agreement or any of its rights or obligations hereunder without the prior written consent of eDynamic. eDynamic may assign this Agreement to an affiliate or pursuant to a reorganization, restructuring, merger, acquisition, or sale of substantially all assets that are the subject matter of this Agreement. Subject to the previous sentence, this Agreement will be binding upon, enforceable by, and inure to the benefit of the parties and their respective successors and assignees.

11.5 *Amendment.* No waiver or amendment of any provision of the Agreement will be effective unless made in writing and signed by both parties. Notwithstanding the foregoing, Customer acknowledges and agrees that eDynamic may, from-time-to-time during the Term, unilaterally update the Purchase Agreement to: (i) add or replace further Licensed Materials on reasonable notice to the Customer; or (ii) delete Licensed Materials on four (4) months

written notice to the Customer. Additionally, Customer acknowledges and agrees that eDynamic may, from-time-to-time during the Term, unilaterally update the Purchase Agreement on reasonable written notice to Customer due to changes in the technical requirements for use of the Licensed Materials.

11.6 *Waiver.* The waiver by eDynamic of a breach or a default of any provision of this Agreement by Customer shall not be construed as a waiver of any succeeding breach of the same or any other provision, nor shall any delay or omission to exercise or avail eDynamic of any right, power or privilege that it has, or may have hereunder, operate as a waiver of any such right, power or privilege. No waiver of any provision of this Agreement will be effective unless it is in a signed writing.

11.7 *Governing Law; Forum for Resolution of Disputes.* This Agreement will be exclusively governed by and construed under the laws of the State of Texas (except to the extent federal law is controlling on the subject matter), without application of its conflicts or choice of law rules. In the event of any conflict between foreign laws, rules and regulations and those of the United States, the laws, rules and regulations of the United States shall govern. The United Nations Convention on Contracts for the International Sale of Goods shall not apply to this Agreement. All disputes brought by either party arising under this Agreement will be brought exclusively in a federal or state court of competent jurisdiction in Dallas, Texas as permitted by law, and each party hereby submits to the exclusive jurisdiction and venue in such courts and waives and waives any objection it may now or hereafter have to venue or to convenience of forum.

11.8 *Entire Agreement.* These General Terms and Conditions and the Purchase Agreement constitute the entire agreement between the parties with regard to the matters dealt with in the Agreement, and supersedes all prior representation, negotiations, understandings and agreements, oral or written, between the parties, with respect thereto. All purchase orders, forms of acceptance, invoices and other documentation respecting the subject matter of the Agreement will be issued or be deemed to have been issued or given by each of the parties for administrative purposes, and any and all terms and conditions contained therein will be of no force and effect except and to the extent the information contained therein is required pursuant to the Agreement.

11.9 *Severability.* If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect. Any provision of this Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

11.10 *No Third-Party Beneficiaries.* This Agreement is for the benefit of, and shall be enforceable by, the parties only. This Agreement is not intended to confer any right or benefit on any third party. No action may be commenced or prosecuted against a party by any third party claiming as a third-party beneficiary of this Agreement.

11.11 *Costs, Expenses and Attorney's Fees.* Customer shall reimburse eDynamic for all reasonable costs (including attorneys' fees) incurred by eDynamic in collecting late payments from Customer.

11.12 *Currency.* All amounts in this Agreement are in US Dollars.

Johnson City Board of Education

Monitoring: Review: Annually, in May	Descriptor Term: Student Volunteers	Descriptor Code: 6.711	Issued Date: new
		Rescinds:	Issued:

General

Students may be authorized to perform volunteer support services within the schools. These services shall be under the supervision of a teacher, administrator, or other school employee and may not interfere with the student's academic or extracurricular schedule.

SCOPE

Student volunteers shall assist district personnel. They may not perform the duties of district staff but may assist in limited capacities as deemed appropriate by the Superintendent.

SAFETY

Volunteers are not authorized to be in possession of keys to school buildings and may not perform unsupervised work.

Cross References

Safety 3.202

BOARD OF EDUCATION CALENDAR OF EVENTS

AUGUST 2023

August 1, 2023	City-Wide In-service Day for JC Schools
August 2, 2023	First Day of School for 2023-24 SY
August 7, 2023	Regular Board Meeting, 6 p.m., Board Room
August 28, 2023	TSBA Fall District Meeting, 4:30 p.m., West Ridge High School

SEPTEMBER 2023

September 4, 2023	Labor Day Holiday (all staff)
September 7, 2023	September Regular Board Meeting, 6 p.m., Board Room

OCTOBER 2023

October 2, 2023	October Regular Board Meeting, 6 p.m., Board Room
October 9-13, 2023	Fall Break

NOVEMBER 2023

November 6, 2023	Special Session to Review Policy, 5 p.m., Maple Room
November 6, 2023	Regular Board Meeting, 6 p.m., Board Room
November 16-19, 2023	TSBA Leadership Conference & Annual Convention, Nashville
November 22, 2023	Vacation for all schools
November 23, 2023	Holiday for all schools
November 24, 2023	Vacation for all schools
November 22-24, 2023	Holidays for all 12-month employees

DECEMBER 2023

December 4, 2023	Regular Board Meeting, 6 p.m., Board Room
December 20, 2023	(1/2 day for students)
December 21-22, 2023	Holidays for all 12-month employees
December 25, 2023	Holiday for all 12-month employees
December 21–Jan.3, 2024	Vacation for students
December 29, 2023	Holidays for all 12-month employees
TBD	BOE Retreat for January or February

JANUARY 2024

January 1, 2024 Holidays for all 12-month employees
January 1, 2024 Holiday for all schools
January 3, 2024 Administrative Day
January 8, 2024 **Regular Board Meeting, 6 p.m., Board Room**
January 15, 2024 Holiday for All Schools and All 12-month employees

FEBRUARY 2024

February 2, 2024 Built In Snow Day
February 5, 2024 **Special Session to Review Policy, 5 p.m., Maple Room**
February 5, 2024 **Regular Board Meeting, 6 p.m., Board Room**
February 19, 2024 Built In Snow Day
February 2023 (TBD) TSBA Legislative and Legal Institute

MARCH 2024

March 4, 2024 **Regular Board Meeting, 6 p.m., Board Room**
March 11-15, 2024 Spring Break
March 25, 2024 (TBD) SHHS Awards Program (hosted by BOE), 6 p.m., SH Auditorium

April 2024

April 1, 2024 Built-in Snow Day
April 1, 2024 **Regular Board Meeting, 6 p.m., Board Room**

May 2024

May 6, 2024 **Regular Board Meeting, 6 p.m., Board Room**
May 22, 2024 Last Day of School for 19-20 SY – ½ day for students
May 25, 2024 Administrative Day
May 25, 2024 (TBD) SHHS Graduation, 10 a.m.
May 27, 2024 Holiday for All Schools and All 12-month employees

June 2024

June 3, 2024 **Regular Board Meeting, 6 p.m., Board Room**

July 2024

July 1, 2024 (TBD) **Regular Board Meeting, 6 p.m., Board Room (Subject to change)**
July 4, 2024 Independence Day Holiday for all 12-month employees

<i>August 3, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>August 17, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>September 7, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>September 4, 2023</i>	<i>Labor Day</i>
<i>September 21, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>October 5, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>October 9-13, 2023</i>	<i>Johnson City Schools Fall Break</i>
<i>October 19, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>October 31, 2023</i>	<i>Halloween</i>
<i>November 2, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>November 5, 2023</i>	<i>Daylight Savings Time Ends</i>
<i>November 11, 2023</i>	<i>Veterans Day</i>
<i>November 23, 2023 (TBD)</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>November 23, 2023</i>	<i>Thanksgiving Day</i>
<i>December 7, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>December 21, 2023</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>December 21 – Jan 3, 2023</i>	<i>JCS Winter Break</i>
<i>December 25, 2023</i>	<i>Christmas Day</i>
<i>December 31, 2023</i>	<i>New Year's Eve</i>
<i>January 1, 2024</i>	<i>New Year's Day</i>
<i>January 4, 2024</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>January 18, 2024</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>January 15, 2024</i>	<i>Martin Luther King Jr. Day</i>
<i>February 1, 2024</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>February 14, 2024</i>	<i>Valentine's Day</i>
<i>February 15, 2024</i>	<i>City Commission Meeting, 6 p.m., City Hall</i>
<i>February 19, 2024</i>	<i>President's Day</i>

CERTIFIED LEAVE

Plaas, Devin	7 th Grade ELA Teacher Indian Trail Middle 2023-2024 SY
Hamm, Kourtney	Kindergarten Teacher Lake Ridge Elementary 7/28/2023---1/2/2024
Miller, Heather	Kindergarten Teacher North Side Elementary Thru 11/17/2023
Wood, Morgan	1 st Grade Teacher Lake Ridge Elementary Thru 11/24/2023
Barnett, Hannah	2 nd Grade Teacher Woodland Elementary 8/14---10/13/2023
Tibbs, Brittany	1 st Grade Teacher South Side Elementary Fall Semester
Norwood, Jordyn	4 th Grade Teacher South Side Elementary Thru 9/11/2023
Wallace, Madison	4 th Grade ELA Teacher Fairmont Elementary Thru 10/13/2023
Barnett, Brett	English Teacher Science Hill 10/12 Thru 9/24/2023
Carruthers, Glynnna	5 th Grade Reading/Lang. Arts Teacher Towne Acres Elementary Fall Semester

Lewis, Brandon

Social Studies Teacher
Science Hill 10/12
Thru 9/22/23

CERTIFIED RESIGNATIONS

Flora, Holly

Principal
Liberty Bell Middle
6/30/2023

Sparks, Johnna

ESL Teacher
Lake Ridge Elementary
ESY 2022-2023

Kenneson, Kathryn

Math Teacher
Science Hill 10/12
ESY 2022-2023

Rigsby, Amy

Math Teacher
Indian Trail
Transfer to Science Hill 10/12

Howard, Kevin

Band Director
Liberty Bell Middle
ESY 2022-2023

Murphy, Derek

PE Teacher
Fairmont Elementary
ESY 2022-2023
Transfer to Mtn. View

Scott, Jill

4th Grade Teacher
North Side Elementary
ESY 2022-2023
Transfer to Liberty Bell

McGuire, Dan

Band Director
Science Hill 10/12
ESY 2022-2023

Hayes, Rachel

7th Grade Language Arts Teacher
Liberty Bell Middle
ESY 2022-2023

Dunn, Rhiannon	English Teacher Science Hill 10/12 July 24, 2023
Lao, George	Assistant Principal Topper Academy July 5, 2023
Pearson, Whitney	3 rd Grade Teacher Mtn. View Elementary Transfer to Science Hill 10/12
Moore, Kelsie	PE Teacher Liberty Bell Middle ESY 2022-2023
Bounds, Lisa	2 nd Grade Teacher Fairmont Elementary ESY 2022-2023
Gambino, Jessica	5 th Grade Teacher Mtn. View Elementary 7/18/2023
English, Holly	School Counselor Science Hill 10/12 6/10/2023

CERTIFIED HIRE

Dempsey, Kristen	Kindergarten Reduction Teacher Woodland Elementary ESSER Funded
Tucker, Christina	Kindergarten Teacher Woodland Elementary ESSER Funded
Falin, Macey	2 nd Grade Teacher Fairmont Elementary Replace: Lisa Bounds

Schell, Molly	3 rd Grade Teacher Fairmont Elementary Replace: Amy Rollins
Osborne, Christa	3 rd Grade Math Teacher Fairmont Elementary Replace: Connie Clanton
Abril, Daniela	CDC Teacher Science Hill 10/12
Way, Daniel	7 th Grade ELA Teacher Liberty Bel Middle Replace: Rachel Denny
Hodge, Randy	Athletic Trainer Science Hill 10/12 Replace: Mark McDonald
Combs, Abigail	CDC Teacher Liberty Bell Middle Rebecca Gregg
Price, Eva	School Counselor Science Hill 10/12 Replace: Josh Jarnigan (transfer)
May, Jeremy	Social Studies Teacher Science Hill 10/12 Replace: Jim Brown
Rigsby, Amy	Math Teacher Science Hill 10/12 Replace: Katherine Kenneson
Lee, Melanie	Math Teacher Science Hill 10/12 Replace: Jamie Andrews
Cottrell, Christy	Health Science Teacher Science Hill – CTE Replace: Paula McPherson

Henniger, Hannah	Health Science Teacher Science Hill – CTE Laura McKinney
Meade, Robert	Networking Systems Instructor Science Hill 10/12
Scott, Jill	School Counselor Liberty Bell Middle Replace: Micheala Hickman
Ward, Zachary	Science Teacher Science Hill 10/12 Replace: Matthew Williams
Phillips, Scott	Science Teacher Science Hill 10/12 Replace: Sonya Khadem-Astaneh
Pugh, Rachel	5 th Grade Teacher Cherokee Elementary Replace: Jessica Johnson
Slaughter, Elizabeth	2 nd Grade Teacher Cherokee Elementary Replace: Monica Cantrell
Plaisted, Chad	School Counselor Topper Academy Replace; Kelly Medlin
Mitchell, Allison	Band Director Liberty Bell Middle Replace: Kevin Howard
Wallingford, Seth	Assistant Band Director Science Hill 10/12 Replace: Dan McGuire
Smith, Jacqueline	Instructional Coach Science Hill 10/12

Shelton, Logan	4 th Grade Math Teacher North Side Elementary Replace: Jill Scott
Hudson, Bonnie	3 rd Grade Teacher North Side Elementary Replace: Amy Roebke
Hoffman, Jessica	Kindergarten Teacher North Side Elementary ESSER Funded
Fair, Haily	5 th Grade Teacher North Side Elementary Replace: Brad Johnson
Buchanan, Lisa	7 th Grade Science Teacher Indian Trail Middle
McInturff, Kristina	6 th Grade Social Studies Teacher Indian Trail Middle Replace: Starr Hummel
Wheeling, Michael	6 th Grade Social Studies Teacher Indian Trail Middle Replace: emily Vaughn
Renfro, Haley	8 th Grade ELA Teacher Indian Trail Middle Replace: Cassandra Conley
Charles, Noah	Hawks Academy Teacher Indian Trail Middle Replace: Joshua Vermillion
Cronan, Stephanie	Librarian Mtn. View Elementary Replace: Anna Armstrong (transfer)
Miles, Nancy	K-8 Science Coach Science Hill – CTE

Bemis, Madeline	Math Teacher Indian Trail Middle Replace: Amy Rigsby (transfer)
Smith Adrian	Work Based Learning Instructor Science Hill – CTE
Dye, Emily	Kindergarten Teacher Lake Ridge Elementary
Smith, Miranda	3 rd Grade Teacher Lake Ridge Elementary Replace: Noah Charles (transfer)
Whitson, Catherine	4 th Grade Teacher Fairmont Elementary Replace: Cheryl Conrad
Allen, Jeanne	5 th Grade Teacher Fairmont Elementary Replace: Patti Janutolo (transfer)
Coggins, Tracey	CDC Teacher Science Hill 10/12 Replace: Chris Ford
Jernigan, Sarah	Science Teacher Science Hill 10/12 Replace: Jacqueline Smith (transfer)
Pearson, James	PE Teacher Fairmont Elementary Replace: Derek Murphy (transfer)
Tao, Morgan	Assistant Band Director Science Hill 10/12 Replace: Henry Huffman
Greenwell, Kaitlyn	6 th Grade ELA Teacher Liberty Bell Middle Replace: Erin Arnold

O'Brien, Amber	5 th Grade Teacher South Side Elementary Replace: Nancy Miles (transfer)
Hoilman, Shana	ESL Teacher Science Hill 10/12 Replace: Sarah Oliver
Cambaz, Giovanina	ESL Teacher Lake Ridge Elementary Replace: Johnna Sparks
Steven, Emily	7 th Grade Science/Social Studies Teacher Liberty Bell Middle Replace: Rachel Hayes
Evans, Morgan	English Teacher Science Hill 10/12 Replace: Rhianna Dunn
Davis, Amy	Student Support Coordinator Topper Academy
McElroy, Adam	Special Education Teacher Science Hill 10/12 Replace: Tracy Coggins (transfer)
Philbrick, Stacey	School Counselor Science Hill 10/12 Replace: Holly English (transfer)
Johnson, Keaton	School Counselor Liberty Bell Middle Replace: Stacey Philbrick (transfer)
Garon, Kelli	Diagnostician System-wide Replace: Christy Henegar (transfer)
Gulley, Jessica	5 th Grade Teacher Mtn. View Elementary Replace: Jessica Gambino

Struve, Sarah

PE Teacher
Lake Ridge Elementary

CERTIFIED INTERIMS

Simerly, Leslie

7th Grade ELA Teacher
Indian Trail Middle
For: D. Plaas
Fall Semester

Diaz, Jenni

Kindergarten Teacher
Lake Ridge Elementary
For: K. Hamm
Thru 1/2/2024

Collier, Megan

Kindergarten Teacher
North Side Elementary
For: H. Miller
Thru 11/17/2023

Stratman, Amber

1st Grade Teacher
Lake Ridge Elementary
For: M. Wood
Thru 11/24/2023

Hoey, Richard

2nd Grade Teacher
Woodland Elementary
For: H. Barnett
8/14---10/13/2023

Payne, Hailey

1st Grade Teacher
South Side Elementary
For: B. Tibbs
Fall Semester

Owen, William

English Teacher
Science Hill 10/12
For: B. Barnett
Thru 9/24/2023

Snyder, Madison
5th Grade Read/Language Arts Teacher
Towne Acres Elementary
For: G. Carruthers
Fall Semester

Sweeney, Tiffany
Social Studies Teacher
Science Hill 10/12
For: B. Lewis
Thru 9/22/2023

Sherwin, Jennifer
5th Grade Teacher
Lake Ridge Elementary
For: Robyn Ivester
Thru 2023-2024 SY

CLASSIFIED RESIGNATIONS

Jones, Anthony
Head Track Coach
Science Hill 10/12
ESY 2022-2023

Johnson, Avery
EduCare Assistant
Part Time
Lake Elementary
7/28/2023

Deese, Avery
EduCare Assistant
Part Time
North Side Elementary
7/27/2023

Booher, Nathaniel
Attendance Support Assistant
Full Time
Liberty Bel Middle
8/1/2023

Black, Grace
Instructional Assistant
Part Time
Lake Ridge Elementary
7/26/2023

Bean, Sheree	Permanent Substitute Teacher Full Time Lake Ridge Elementary 7/19/2023
Nega, Ermias	Special Education Assistant Full Time Science Hill 10/12 7/27/2023
Miller, Taylor	Instructional Assistant Part Time Woodland Elementary 7/26/2023
Dollar, Elizabeth	RTI- B Assistant Full Time Mtn. View Elementary 7/21/2023
Hillman. Jenny	EduCare Assistant Part Time Lake Ridge Elementary 7/28/2023
Lilly, Dana	ECLC Instructor Part Time Lake Ridge Elementary 7/14/2023
Coakley, Kelly	EduCare Assistant Part Time Indian Trail Middle ESY 2022-2023
Woodward. Abigail	EduCare Assistant Part Time Woodland Elementary 7/24/2023

Azemi, Diana	EduCare Assistant Part Time Lake Ridge Elementary 7/26/2023
Oncale, Ricky	Special Education Assistant Full Time Mtn. View Elementary 7/12/2023
Horton, Brooklyn	EduCare Assistant Part Time Lake Ridge Elementary 7/26/2023
Murphy, Katie	Family School Coordinator Part Time South Side Elementary 7/19/2023
Struve, Elizabeth	Instructional Assistant Full Time Indian Trail Middle ESY 2022-2023
Jones, Tonya	Permanent Substitute Teacher Full Time Science Hill 10/12 7/7/2023
DeMelo, Constance	Bookkeeper Full Time Cherokee Elementary 7/21/2023
Pelton, Lauren	Permanent Substitute Teacher Full Time North Side Elementary 7/7/2023

Adams, Catelyn	EduCare Assistant Part Time Towne Acres Elementary 7/28/2023
Hobbs, Lyndsay	ECLC Assistant Part Time Woodland Elementary 7/10/2023
Ide, Lilly	Special Education Assistant Full Time Lake Ridge Elementary 6/27/2023
Lane, Austin	EduCare Assistant Part Time Woodland Elementary 7/8/2023
Tester, Hunter	EduCare Director Part Time Towne Acres Elementary 6/23/2023
Hardman, Kylee	PreK Assistant Part Time Woodland Elementary 6/23/23
Livingston, Amanda	Secretary/Instructional Assistant Full Time Woodland Elementary 6/22/2023
Seneker, Anna	EduCare Assistant Part Time Woodland Elementary 7/7/2023

McDougall, Marni	Instructional Assistant Full Time Liberty Bell Middle 6/19/2023
Oetken, Kevin	Special Education Assistant Full Time Indian Trail Middle 6/21/2023
White, Andie	EduCare Assistant Part Time Cherokee Elementary 6/15/2023
Whitson, Maggie	Track and Field Coach Part Time Science Hill 10/12 6/15/2023
Meade, Robert	Technology Assistant Full Time Science Hill 10/12 6/13/2023
Osborne, Amanda	Assistant ECLC/EduCare Director Part Time Lake Ridge Elementary ESY 2022-2023
Schill, Debra	EduCare Assistant Part Time Lake Ridge Elementary 5/31/2023
Rabbitts, Kylee	Instructional Assistant Part Time Woodland Elementary 6/5/2023

Olson, Madison

ECLC Assistant
Part Time
Woodland Elementary
6/16/2023

Henninger, Aisling

School Nurse
Full Time
Science Hill 10/12
ESY 2022-2023

Gibson, Emily

EduCare Director
Part Time
Woodland Elementary
6/30/2023

CLASSIFIED LEAVE

Pierce, Ashley

Permanent Substitute Teacher
Full Time
Woodland Elementary
Thru 10/15/2023

Huffman, Abigail

Speech Language Pathologist
Full Time
Woodland/Cherokee Elementary
9/18---12/20/2023

CLASSIFIED TERMINATION

Watterson, Marcus

Custodian
Part Time
Science Hill 10/12
7/7/2023

CLASSIFIED HIRES

Smythe, Reagan

School Nurse
Full Time
Liberty Bell Middle

Shannon, Hannah	Care Counselor Full Time Towne Acres Elementary
Villeneuve, Abbie	Care Counselor Full Time Lake Ridge Elementary
Rincon, Tina	Care Counselor Full Time Cherokee Elementary
Ward, Darian	Care Counselor Full Time South Side Elementary
Morris, Paige	Care Counselor Full Time Woodland Elementary
Goins, Alex	Care Counselor Full Time Fairmont Elementary
Arrendondo, John	Care Counselor Full Time Mtn. View Elementary
Lachmann, Susan	Care Counselor Full Time North Side Elementary
Crawford, Parker	Care Counselor Full Time Liberty Bell Middle
Parker, Kelcee	Care Counselor Full Time Indian Trail Middle

Justice, Deanna

Care Counselor
Full Time
Indian Trail Middle

Herndon, Jasmine

Care Counselor
Full Time
Liberty Bell Middle

Reis, Kaia

Care Counselor
Full Time
Science Hill 10/12

Turner, Susan

Care Counselor
Full Time
Science Hill 10/12

Ascencio, Lilliana

Care Counselor
Full Time
Science Hill 10/12

Hamm, Allison

Care Counselor
Full Time
Topper Academy

Foster, Cassie

RTI-B Supervisor
Full Time
Fairmont Elementary
Replace: M. Romero

Black, Grace

RTI-B
Full Time
Towne Acres Elementary

Lovelace, Jessica

RTI-B
Full Time
Lake Ridge Elementary
Replace: J. Arredondo

Love, Anashia

Special Education Assistant
Full Time
North Side Elementary
Replace: Boone-Belcher

Hughes, Megan	Special Education Assistant Full Time Lake Ridge Elementary Replace: R. Cracken
Dishner, William	Special Education Assistant Full Time Science Hill 10/12 Replace: M. Booher
Joyner, Jessica	Special Education Assistant Full Time North Side Elementary Replace: C. Statzer
Bridge, Silvia	Special Education Assistant Full Time North Side Elementary Replace: A. Cardwell
Herreid, James	Special Education Assistant Full Time Liberty Bell Middle Replace: A. Brandon
Tester, Hunter	Bookkeeper Full Time Towne Acres Elementary Replace: R. Barnett (transfer)
Bowers, Christopher	Assistant Football Coach Part Time Indian Trail Middle Replace: M. Brown
Shaw, Veronica	PreK Assistant Part Time Woodland Elementary Replace: K. Hardman

Crump, Katie	Instructional Assistant Part Time Woodland Elementary Replace: K. Rabbitts
Smith, Kendra	Custodian Full Time Towne Acres Elementary Replace: C. Gumbs
Lowery, Heather	Special Education RTI-B Full Time Location to be determined
Gabriel, Madilyn	Special Education RTI-B Full Time Location to be determined
Brown, Jacqueline	Special Education RTI-B Full Time Location to be determined
Coley, Juanita	Special Education RTI-B Full Time Location to be determined
Davis, Jody	Evening Custodian Full Time Indian Trail Middle Replace: H. Blankenship
Dillow, Jeffrey	Evening Custodian Full Time Science Hill 10/12 Replace: J. Barr
Guinn, Brandon	Evening Custodian Full Time Science Hill 10/12 Replace: G. Knight

Tuck, Benjamin	Special Education Assistant Full Time Indian Trail Middle Replace: K. Oetken
Depew, Abigail	Special Education Assistant Part Time South Side Elementary
Smith, Meagan	Special Education Assistant Part Time South Side Elementary
Carr, Helen	Evening Custodian Full Time South Side Elementary
Cornett, Ezekiel	Campus Monitor Full Time Science Hill 10/12
Wilder, Kami	Campus Monitor Full Time Science Hill 10/12
Pacelli, Jeff	Campus Monitor Full Time Science Hill 10/12
McGue, Malik	Campus Monitor Full Time Science Hill 10/12
Allsbrooks, Giannina	Instructional Assistant Full Time Woodland Elementary
Eggleston, Kayla	Truancy Support Assistant Full Time Topper Academy Replace: M. Prince

Vols, Kayla	Truancy Support Assistant Full Time North Side Elementary Replace: H. Oliver
Gbaa, Peter	Truancy Support Assistant Full Time Science Hill 10/12 Replace: S. Cannon
Whitehead, Alexandria	Truancy Support Assistant Full Time Liberty Bell/Indian Trail Middle
Shea, Elizabeth	Truancy Support Receptionist Full Time Science Hill 10/12 Replace: L. Callanan
Reaves, Rebecca	School Nurse Full Time Topper Academy Replace: H. Henninger
Bowling, Danielle	Bookkeeper Full Time Cherokee Elementary Replace: C. DeMelo
Meade, Adrienne	ECLC/EduCare Director Part Time Lake Ridge Elementary Replace: K. Flowe
Raff, Kendall ,	EduCare Assistant Part Time Fairmont Elementary
Adkins, Rebecca ,	EduCare Assistant Part Time Fairmont Elementary

Ross, Marni	EduCare Assistant Part Time Fairmont Elementary
Livingston, Amanda	ECLC/EduCare Director Part Time Woodland Elementary Replace: E. Bishop
Lowe, Kauli	Assistant EduCare Director Part Time Lake Ridge Elementary Replace: A. Meade (transfer)
Gardenhour, Isabel	EduCare Assistant Part Time Woodland Elementary Replace: A. Lane
Louis, Xamaria	EduCare Assistant Part Time Woodland Elementary Replace: P. Brown
Albright, Madison	EduCare Director Part Time Towne Acres Elementary Replace: H. Tester
Pierson, Ashton	EduCare Assistant Part Time Lake Ridge Elementary Replace: D. Azemi
King, Amy	EduCare Assistant Part Time Lake Ridge Elementary Replace: K. Lowe
Buckles, Michael	EduCare Assistant

	Part Time Lake Ridge Elementary Replace: D. Schill
Yacin, Dominga	Café Worker Part Time Science Hill 10/12 Replace: S. Sidhu
Dietz, Annalisa	Café Worker Part Time Indian Trail Middle Replace: A. Cobble
Norsworthy, Thao	Café Worker Part Time South Side Elementary
Barrett, Richelle	Café Worker Part Time Liberty Bell Middle Replace: S. Hughes
Abaernathy, Anna	Café Worker Part Time Liberty Bell Middle Replace: J. Bowers
Price, Curtis	Food Service Courier Full Time System-wide Replace: J. Jenkins



Donation Submittal to BOE Form

School/Program: Cherokee / 3rd Grade Field Trip
to Warriors Path

From: Tennessee State
Park Conservancy

Date: 6/2/23

Amount: \$ 340.00

Donor: _____

Donation Stipulation/Restriction:

To pay for bus invoice for 3rd Grade
field trip to Warriors Path.

C-Demelo
Walter E H



Donation Submittal to BOE Form

School/Program: Cheveree Elementary

From: Richard Hutson

Date: 9/28/22

Amount: 795.63

Donor: K-Vat - Food City

Donation Stipulation/Restriction:

School wide use.

*Donation was received 9/28

This donation submittal was missed and not originally sent when donation was received.

C-DeMelo

A handwritten signature in cursive script, appearing to read "C-DeMelo".



Donation Submittal to BOE Form

School/Program: Cherokee /clinic

From: PTA

Date: 6/1/23

Amount: \$ 200⁰⁰

Donor: Cherokee PTA

Donation Stipulation/Restriction:

PTA Donation for Clinic Supplies

C Demelo



Donation Submittal to BOE Form

School/Program: Fairmont

From: Beeth Baldwin

Date: 6/7/23

Amount: \$2357.91

Donor: Picture Reels

Donation Stipulation/Restriction:



Donation Submittal to BOE Form

School/Program: Life Expressions Photography

From: Dr Josh Simmons
Renee Barnett

Date: 6/6/23

Amount: 1,710.60

Donor: Wendy Wilson

Donation Stipulation/Restriction:

Picture commission - Spring & class



Donation Submittal to BOE Form

School/Program: Kroger

From: Renee Barnett

Date: 6/20/23

Amount: 637.85

Donor: Kroger Community Rewards

Donation Stipulation/Restriction:

General donation from their customer
loyalty program.



Donation Submittal to BOE Form

School/Program: Indian Trail Middle School

From: Alice Anne Goodman

Date: 7/28/23

Amount: \$ 1,271.91

Donor: ITMS Booster Club

Donation Stipulation/Restriction:

To purchase football equipment.

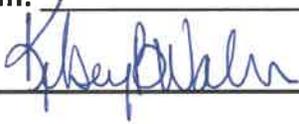


Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School

From: Kelsey Walker/Heather Lonon

Date: 7/19/23

A handwritten signature in blue ink, appearing to read "Kelsey Walker", written over a horizontal line.

Amount: \$ 50.00

Donor: Diane Nelson

Donation Stipulation/Restriction:

To purchase library books in memory of Hudson Lee



Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School

From: Kelsey Walker/Heather Lonon

Date: 7/19/23

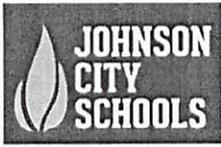
Kelsey Walker

Amount: \$ 387.00

Donor: East Valley MG LLC

Donation Stipulation/Restriction:

T-Shirt commission to be used for the LBMS track team



Donation Submittal to BOE Form

School/Program: JHHS

From: SMC Intuit

Date: 7-12-23

Amount: 200.00

Donor: Raymond James Charitable
Cooper Family

Donation Stipulation/Restriction:

<u>Legacy fund</u>	<u>\$ 100.00</u>	<u>} L90002</u>
<u>Cooper Ac</u>	<u>\$ 100.00</u>	

E-MAILED
7-12-23

2023 Board Committee Reports

1. Athletic Committee – Herb Greenlee, Jonathan Kinnick and Paula Treece
2. Communications Committee – Kathy Hall and Beth Simpson
3. Curriculum Council: (Usually the 4th Tuesday of every month from 4-6 p.m. but dates are subject to change - no meeting in June, July, or December)
 - January 31, 2023 – Beth Simpson
 - February 28, 2023 – Dr. Ginger Carter
 - March 28, 2023 – Herb Greenlee
 - April 25, 2023 – Kathy Hall
 - May 16, 2023 – Paula Treece
 - August 22, 2023 – Jonathan Kinnick
 - September 26, 2023 – Tom Hager
 - October 24, 2023 – Beth Simpson
 - November 21, 2023 – Kathy Hall
4. Facilities/Capital Improvements/Site Selection Committee – Dr. Ginger Carter, Herb Greenlee, Kathy Hall and Jonathan Kinnick
5. Finance Committee – Tom Hager, Kathy Hall, Jonathan Kinnick, and Paula Treece
6. Foundation Board – Kathy Hall and Beth Simpson
7. Policy Committee – Kathy Hall, plus one other Board Member:

<u>Section</u>	<u>Committee Meets</u>	<u>Board Review 5:00 p.m.</u>	<u>Board Member</u>
Five – Personnel	January	February	Beth Simpson
One – School Board Operations	August	November	Herb Greenlee
Three – Support Services	September	November	Dr. Ginger Carter
Four – Instructional Services	October	November	Tom Hager
Two – Fiscal Management	November	February	Paula Treece
Six – Students	December	February	Jonathan Kinnick

8. School Zone Assignment Advisory Committee – Tom Hager and Paula Treece
9. Sick Leave Bank Trustee (Second year of a three-year term) – Tom Hager
10. Superintendent’s Compensation Committee – Jonathan Kinnick (Chair) and Kathy Hall
11. Tennessee Legislative Network (TLN) – Beth Simpson
12. Safety Security Committee - Dr. Ginger Carter, Herb Greenlee, Kathy Hall and Jonathan Kinnick

***JOHNSON CITY
BOARD OF EDUCATION
UPCOMING MEETINGS***

- **August 7, 2023 Regular Board Meeting, 6 p.m., Board Room**
- **September 7, 2023 Regular Board Meeting, 6 p.m., Board Room**
- **October 2, 2023 Regular Board Meeting, 6 p.m., Board Room**
- **November 6, 2023 Special Session to Review Policy, 5 p.m., Maple Room**
- **November 6, 2023 Regular Board Meeting, 6 p.m., Board Room**
- **December 4, 2023 Regular Board Meeting, 6 p.m., Board Room**
- **January 8, 2024 Regular Board Meeting, 6 p.m., Board Room**
- **February 5, 2024 Special Session to Review Policy, 5 p.m., Maple Room**
- **February 5, 2024 Regular Board Meeting, 6 p.m., Board Room**
- **March 4, 2024 Regular Board Meeting, 6 p.m., Board Room**
- **April 1, 2024 Regular Board Meeting, 6 p.m., Board Room**
- **May 6, 2024 Regular Board Meeting, 6 p.m., Board Room**
- **June 3, 2024 Regular Board Meeting, 6 p.m., Board Room**
- **July - (TBD) Regular Board Meeting, 6 p.m., Board Room (Subject to change)**