

Johnson City Board of Education Regular Meeting
December 1, 2025 6:00 PM
Central Office

1. CALL TO ORDER AND OPENING

- 1.A. Call to Order and Welcome
Mr. Jonathan Kinnick, Board Chair
- 1.B. Moment of Silence
Mr. Jonathan Kinnick, Board Chair
- 1.C. Pledge of allegiance to the flag
Students from Woodland
- 1.D. Opening
Students from Woodland
- 1.E. Artwork on display
Students from Woodland
- 1.F. Update on Woodland
Dr. Josh Simmons, Principal
- 1.G. Election of Board Officers

2. RECOGNITIONS

3. ADOPTION OF AGENDA

4. CORRESPONDENCE, DELEGATIONS AND COMMUNICATIONS

- 4.A.
 - Mrs. Melissa Woods, Northeast District Director and Chairman of the Kingsport Board of Education will present the Board of Distinction Award Plaque to the Johnson City Schools Board of Education.

4.B.

5. REPORTS FROM SUPERINTENDENT AND STAFF

- 5.A. Building Projects Update
Mr. Brian Ross
- 5.B. Homeless Education Program Update
Mrs. Lauren McGrew
- 5.C. Financial Report Ending October 31, 2025
Ms. Leia Valley

5.D. Update on Sales Tax - PEP

Ms. Leia Valley

5.E. Internal School Funds Audit 2024-25

Ms. Leia Valley

5.F. JCS Update

Dr. Erin Slater

6. UNFINISHED BUSINESS

7. CONSENT AGENDA

7.A. Approval of Minutes

7.B. Overnight Field Trip Requests

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

7.D. Proposed Fundraising Activity

8. RECOMMENDATIONS FROM THE SUPERINTENDENT FOR ACTION

8.A. First Reading - Policies, Sections One, Three and Five

9. NEW BUSINESS

9.A. 2026 Board Committee Assignments

9.B. BOE Workshop for January or February

9.C. Current Meeting Communication Follow Up

10. INFORMATION ITEMS

10.A. BOE Calendar of Events

10.B. Personnel Items

10.C. Donations

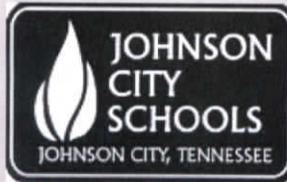
10.D. Professional Development

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. Erin Slater, Superintendent of Schools

Recommendations for Recognitions for JCBOE School Board Meeting December 1, 2025

- Science Hill Senior Madelyn Campbell won Barter Theatre's 24th Annual Young Playwrights Festival for her play "What the Gorge Looks Like."
- Reward Schools



BOARD OF EDUCATION

Jonathan Kinnick, Chair Paula Treece, Vice Chair Rick Smith, Secretary
Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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



Towne Acres Elementary – *New school building and site improvements; Demolish existing school building*

- Site demolition and grading are underway
- Next progress meeting is Tuesday, November 18th
- Projected Phase 1 (new school) completion: Jun 2027
- Projected Phase 2 (demolition and site improvements) completion: Dec 2027

Secure Vestibule Improvements – *Cherokee, North Side, Mountain View, Market Street*

- Mountain View, Cherokee, and North Side are in progress; Anticipate completion of all three by Dec 2025
- Market Street demolition work is in progress

**SCHOOL BOARD AGENDA ITEM
DECEMBER 1, 2025 MEETING**

ACTION ITEM

TOPIC: Financial Report for the month ending October 31, 2025.

BACKGROUND INFORMATION:

The un-audited financial report for the month ending October 31, 2025 is attached for your review.

Revenues:

Revenues received the month of September totaled \$8,582,901, primarily consisting of the current property tax, local option sales tax, TISA and the monthly appropriation from the City.

Local Option Sales Tax receipted for the month was \$1,861,422. Through the month of October, Local Option Sales Tax collections have increased 6.2% compared to October 2024.

At the end of October, revenues totaled \$29,099,429 for the year. Total Revenues increased 11% from October 31, 2024, primarily because of the State of TN bonus funds. Total revenues received through October 31, 2025 were at 28.3% of the budget. In comparison, last year total revenues received through October 31, 2024 were at 27.1% of the budget.

Expenditures:

Expenditures for the month of October totaled \$8,648,875. Legal services paid in October totaled \$3,941 for services received in September. Capital expenditures totaled \$11,318 for cameras at Liberty Bell.

Total expenditures for the year through October were \$32,299,535. Total expenditures as of October 31, 2025 were at 29.8% of the budget. In comparison, expenditures as of October 31, 2024 were at 28.8% of the budget.

Fund Balance:

The General Purpose School Fund Balance had a net decrease through October 31, 2025 of \$3,200,106. For the year, total Fund Balance is budgeted to decrease \$5,674,611. Total Fund Balance at the end of October was \$15,376,353. Total fund balance was below the fund balance target by \$1,747,726.

Tax Rate Information:

Included is the tax rates for the surrounding systems. These are the rates for 2025. Sullivan County had a reappraisal year. Because of the reappraisal, all of Johnson City's rates were adjusted to balance out (equalization).

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 October 31, 2025

	<u>Y-T-D</u> <u>10/31/24</u>	<u>Y-T-D</u> <u>10/31/25</u>	<u>Difference in</u> <u>Dollars</u>	<u>Difference in</u> <u>Percentage</u>	<u>FY25 Actual</u>	<u>FY26 Budget</u>
Revenues:						
County Property Tax - Current	\$ 675,768	\$ 539,170	\$ (136,598)	-20.21%	\$ 13,317,974	\$ 12,738,140
Local Option Sales Tax	6,891,618	7,319,568	427,950	6.21%	21,445,655	20,752,299
TISA (Previously BEP)	13,585,378	14,737,421	1,152,043	8.48%	47,356,761	49,705,348
Tuition	111,192	156,992	45,800	41.19%	282,781	250,000
All Other Revenues	4,958,921	6,346,278	1,387,357	27.98%	19,530,849	19,417,178
Total Revenues	<u>\$ 26,222,877</u>	<u>\$ 29,099,429</u>	<u>\$ 2,876,552</u>	<u>10.97%</u>	<u>\$ 101,934,019</u>	<u>\$ 102,862,965</u>
Percentage of Revenue Budget Collected to Date		28.29%				
Percentage/Dollar Amount of Revenue Budget left to be Collected		71.71%				<u>\$ 73,763,536</u>
Expenditures:						
Salaries	\$ 17,963,756	\$ 20,885,635	\$ 2,921,879	16.27%	\$ 64,633,026	\$ 69,625,416
Benefits	5,636,632	6,210,064	573,432	10.17%	18,375,395	20,166,211
Electricity	523,780	579,674	55,894	10.67%	1,979,637	1,950,000
Water/Sewer	84,748	80,263	(4,485)	-5.29%	354,414	320,000
Natural Gas	19,537	24,853	5,316	27.21%	230,730	265,000
Disposal Fees	36,438	37,349	911	2.50%	144,782	130,000
Gasoline	12,268	12,578	310	2.53%	46,063	50,000
Technology/Instructional Equipment	46,016	28,761	(17,255)	-37.50%	977,327	1,033,501
Capital Outlay	771,961	707,118	(64,843)	-8.40%	2,442,009	1,253,928
All Other Expenditures	3,249,627	3,733,241	483,614	14.88%	12,303,022	13,743,520
Total Expenditures	<u>\$ 28,344,762</u>	<u>\$ 32,299,535</u>	<u>\$ 3,954,773</u>	<u>13.95%</u>	<u>\$ 101,486,405</u>	<u>\$ 108,537,576</u>
Percentage of Expenditure Budget Spent to Date		29.76%				
Percentage/Dollar Amount of Expenditure Budget remaining		70.24%				<u>\$ 76,238,041</u>
Year-To-Date Revenues Over (Under) Expenditures	<u>\$ (2,121,885)</u>	<u>\$ (3,200,106)</u>	<u>\$ (1,078,221)</u>	<u>50.81%</u>	<u>\$ 447,614</u>	<u>\$ (5,674,611)</u>
% of Fiscal Year Complete	33.33%					
% of Fiscal Year Remaining	66.67%					

BOE POLICY 2.100 RESERVE FUNDS

Total Expenditure Budget - FY26 Budget	\$	108,537,576
Less:		
Operating Transfers	\$	62,739
Debt Service	\$	2,386,055
Capital Outlay	\$	1,253,928
Early Childhood	\$	458,369
Educare	\$	1,632,014
Total to deduct	\$	<u>5,793,106</u>
 Total Operating Budget	 \$	 102,744,471
 16% of the General Purpose School Fund Operating Budget	 \$	 <u><u>17,124,421</u></u>
 Monthly Operating Expense:		
Annual Operating Expense Budget	\$	102,744,471
Monthly Operating Expenses Budgeted	\$	8,562,039
2 Months Operating Expenses Budgeted	\$	<u><u>17,124,078</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>

Current Standing on Target Fund Balance		
*Target Unrestricted Fund Balance (as recommended at 2-3-2014 BOE Policy Meeting) 2 Months Operating Expenditures	\$	17,124,078
Current Fund Balance:		
3% Fund Balance	\$	3,049,135
Undesignated Fund Balance	\$	9,272,756
Current Revenues vs Expenditures	\$	(3,200,106)
Other Reserves	\$	6,254,567
Total Fund Balance	\$	<u>15,376,353</u>
 Target Under as of 10/31/25	 \$	 <u><u>(1,747,726)</u></u>

Locality	2020 Rate	Increase	2021 Rate	Increase	2022 Rate	Residents	Increase	2023 Rate	Residents	Increase	2024	Residents	Increase	2025	Residents
						Combined Rate									
Washington County	\$ 2.1500	\$ -	\$ 2.1500	\$ -	\$ 2.1500	\$ 2.1500	\$ -	\$ 2.1500	\$ 2.1500	\$ (0.4400)	\$ 1.7100	\$ 1.7100	\$ -	\$ 1.7100	\$ 1.7100
Watauga	\$ 0.7000	\$ (0.1300)	\$ 0.5700	\$ -	\$ 0.5700	\$ 2.7200	\$ -	\$ 0.5700	\$ 2.7200	\$ (0.1600)	\$ 0.4100	\$ 2.1200	\$ -	\$ 0.4100	\$ 2.1200
Jonesborough	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ 3.3500	\$ 0.2500	\$ 1.4500	\$ 3.6000	\$ (0.4838)	\$ 0.9662	\$ 2.6762	\$ 0.2738	\$ 1.2400	\$ 2.9500
Johnson City	\$ 1.7100	\$ 0.0200	\$ 1.7300	\$ -	\$ 1.7300	\$ 3.8800	\$ 0.2500	\$ 1.9800	\$ 4.1300	\$ (0.6259)	\$ 1.3541	\$ 3.0641	\$ 0.0244	\$ 1.3785	\$ 3.0885
Unicoi County	\$ 2.8538	\$ -	\$ 2.8538	\$ (0.5033)	\$ 2.3505	\$ 2.3505	\$ 0.2600	\$ 2.6105	\$ 2.6105	\$ -	\$ 2.6105	\$ 2.6105	\$ -	\$ 2.6105	\$ 2.6105
Erwin	\$ 1.8620	\$ -	\$ 1.8620	\$ (0.3108)	\$ 1.5512	\$ 3.9017	\$ -	\$ 1.5512	\$ 4.1617	\$ -	\$ 1.5512	\$ 4.1617	\$ -	\$ 1.5512	\$ 4.1617
Sullivan County	\$ 2.5700	\$ (0.1638)	\$ 2.4062	\$ -	\$ 2.4062	\$ 2.4062	\$ -	\$ 2.4062	\$ 2.4062	\$ 0.0900	\$ 2.4962	\$ 2.4962	\$ (0.8833)	\$ 1.6129	\$ 1.6129
Bluff City	\$ 1.2800	\$ (0.1010)	\$ 1.1790	\$ -	\$ 1.1790	\$ 3.5852	\$ 0.1210	\$ 1.3000	\$ 3.7062	\$ -	\$ 1.3000	\$ 3.7962	\$ (0.4100)	\$ 0.8900	\$ 2.5029
Bristol	\$ 2.1612	\$ (0.1749)	\$ 1.9863	\$ -	\$ 1.9863	\$ 4.3925	\$ -	\$ 1.9863	\$ 4.3925	\$ 0.2637	\$ 2.2500	\$ 4.7462	\$ (0.4050)	\$ 1.8450	\$ 3.4579
Johnson City	\$ 1.9500	\$ (0.4000)	\$ 1.5500	\$ -	\$ 1.5500	\$ 3.9562	\$ 0.2500	\$ 1.8000	\$ 4.2062	\$ 0.2298	\$ 2.0298	\$ 4.5260	\$ (0.6513)	\$ 1.3785	\$ 2.9914
Kingsport	\$ 2.0643	\$ (0.1860)	\$ 1.8783	\$ 0.1200	\$ 1.9983	\$ 4.4045	\$ -	\$ 1.9983	\$ 4.4045	\$ -	\$ 1.9983	\$ 4.4945	\$ (0.3210)	\$ 1.6773	\$ 3.2902
Carter County	\$ 2.4700	\$ (0.4400)	\$ 2.0300	\$ -	\$ 2.0300	\$ 2.0300	\$ 0.1500	\$ 2.1800	\$ 2.1800	\$ -	\$ 2.1800	\$ 2.1800	\$ -	\$ 2.1800	\$ 2.1800
Elizabethton	\$ 1.8500	\$ (0.2800)	\$ 1.5700	\$ -	\$ 1.5700	\$ 3.6000	\$ 0.0800	\$ 1.6500	\$ 3.8300	\$ -	\$ 1.6500	\$ 3.8300	\$ 0.0900	\$ 1.7400	\$ 3.9200
Johnson City	\$ 1.8300	\$ (0.2800)	\$ 1.5500	\$ -	\$ 1.5500	\$ 3.5800	\$ 0.2500	\$ 1.8000	\$ 3.9800	\$ 0.0775	\$ 1.8775	\$ 4.0575	\$ 0.5190	\$ 2.3965	\$ 4.5765
Watauga	\$ 0.7000	\$ (0.1300)	\$ 0.5700	\$ -	\$ 0.5700	\$ 2.6000	\$ -	\$ 0.5700	\$ 2.7500	\$ -	\$ 0.5700	\$ 2.7500	\$ -	\$ 0.5700	\$ 2.7500
Greene County	\$ 2.0145	\$ -	\$ 2.0145	\$ -	\$ 2.0145	\$ 2.0145	\$ (0.3645)	\$ 1.6500	\$ 1.6500	\$ -	\$ 1.6500	\$ 1.6500	\$ -	\$ 1.6500	\$ 1.6500
Greene County for City Residents	\$ 1.9845	\$ -	\$ 1.9845	\$ -	\$ 1.9845	\$ 4.1620	\$ (0.3445)	\$ 1.6400	\$ 3.3471	\$ -	\$ 1.6400	\$ 3.3471	\$ -	\$ 1.6400	\$ 3.3471
Greenville City	\$ 2.1775	\$ -	\$ 2.1775	\$ -	\$ 2.1775	\$ 4.1620	\$ (0.4704)	\$ 1.7071	\$ 3.3471	\$ -	\$ 1.7071	\$ 3.3471	\$ -	\$ 1.7071	\$ 3.3471
Hawkins County	\$ 2.5323	\$ (0.3646)	\$ 2.1677	\$ 0.1500	\$ 2.3177	\$ 2.3177	\$ 0.0070	\$ 2.3247	\$ 2.3247	\$ 0.2299	\$ 2.5546	\$ 2.5546	\$ -	\$ 2.5546	\$ 2.5546
Rogersville City	\$ 1.6700	\$ (0.1835)	\$ 1.4865	\$ -	\$ 1.4865	\$ 3.8042	\$ -	\$ 1.4865	\$ 3.8112	\$ 0.3500	\$ 1.8365	\$ 4.3911	\$ -	\$ 1.8365	\$ 4.3911
Bulls Gap	\$ 0.7200	\$ (0.0636)	\$ 0.6564	\$ 0.0036	\$ 0.6600	\$ 2.9777	\$ 0.2000	\$ 0.8600	\$ 3.1847	\$ 0.1300	\$ 0.9900	\$ 3.5446	\$ -	\$ 0.9900	\$ 3.5446
Church Hill	\$ 1.1034	\$ (0.1418)	\$ 0.9616	\$ -	\$ 0.9616	\$ 3.2793	\$ -	\$ 0.9616	\$ 3.2863	\$ 0.0484	\$ 1.0100	\$ 3.5646	\$ -	\$ 1.0100	\$ 3.5646
Kingsport	\$ 1.8900	\$ (0.0117)	\$ 1.8783	\$ 0.1200	\$ 1.9983	\$ 4.3160	\$ -	\$ 1.9983	\$ 4.3230	\$ -	\$ 1.9983	\$ 4.5529	\$ -	\$ 1.9983	\$ 4.5529
Mount Carmel	\$ 1.6700	\$ (0.2803)	\$ 1.3897	\$ -	\$ 1.3897	\$ 3.7074	\$ 0.2000	\$ 1.5897	\$ 3.9144	\$ -	\$ 1.5897	\$ 4.1443	\$ -	\$ 1.5897	\$ 4.1443
Surgoinsville	\$ 1.2000	\$ (0.2370)	\$ 0.9630	\$ 0.0033	\$ 0.9663	\$ 3.2840	\$ -	\$ 0.9663	\$ 3.2910	\$ 0.1337	\$ 1.1000	\$ 3.6546	\$ -	\$ 1.1000	\$ 3.6546

JOHNSON CITY SCHOOLS					
Statement of Revenues, Expenditures, and Changes in Fund Balance					
For the Period Ended October 31, 2025					
					33.33%
		Amended	Actual	Budget Amount	Percentage
		Budget	Amounts	Remaining	of Budget to Date
	Revenues				
40110	Current Property Tax - Washington Co.	\$ 12,390,307	535,283	\$ 11,855,024	4.32%
40110	Current Property Tax - Sullivan Co.	\$ 240,892	2,813	\$ 238,079	1.17%
40110	Current Property Tax - Carter Co.	\$ 106,941	1,075	\$ 105,866	1.00%
40120	Trustee's Collections - Prior Year	\$ 280,555	88,542	\$ 192,013	31.56%
40130	Circuit Clk./Clk. & Master Coll. - Prior Yr	\$ 100,000	41,541	\$ 58,459	41.54%
40140	Interest & Penalty	\$ 135,000	13,532	\$ 121,468	10.02%
40150	Pick-Up Taxes	\$ 5,500	104	\$ 5,396	1.89%
40162	Payments in Lieu of Taxes - Local Utilities	\$ 215,000	195,239	\$ 19,761	90.81%
40163	Payments in Lieu of Taxes - Other	\$ 18,000	11,605	\$ 6,395	64.47%
40210	Local Option Sales Tax - Washington Co.	\$ 20,380,064	7,142,605	\$ 13,237,459	35.05%
40210	Local Option Sales Tax - Sullivan Co.	\$ 180,181	87,661	\$ 92,520	48.65%
40210	Local Option Sales Tax - Carter Co.	\$ 192,054	89,302	\$ 102,752	46.50%
40270	Business Tax	\$ 517,000	117,071	\$ 399,929	22.64%
40275	Mixed Drink Tax	\$ 3,500	53	\$ 3,447	1.52%
40320	Bank Excise Tax	\$ 95,000	-	\$ 95,000	0.00%
	Total County Taxes	\$ 34,859,994	\$ 8,326,425	\$ 26,533,569	23.89%
41110	Marriage Licenses	\$ 1,700	559	\$ 1,141	32.89%
	Total Licenses and Permits	\$ 1,700	\$ 559	\$ 1,141	32.89%
43511	Tuition - Regular Day Students	\$ 250,000	156,992	\$ 93,008	62.80%
43517	Tuition - Online Learning	\$ 30,000	(350)	\$ 30,350	-1.17%
43581	Tuition - EDUCARE	\$ 1,449,900	471,720	\$ 978,180	32.53%
43581	Tuition - ECLC	\$ 247,000	101,352	\$ 145,648	41.03%
43990	Other Charges for Services - Fingerprints	\$ 21,000	3,069	\$ 17,931	14.62%
43990	Print Shop Enterprise Account	\$ 60,000	6,537	\$ 53,463	10.89%
	Total Charges for Current Services	\$ 2,057,900	\$ 739,320	\$ 1,318,580	35.93%
44160	Retirees' Insurance Payments	\$ 23,000	5,462	\$ 17,538	23.75%
44170	Miscellaneous Refunds	\$ -	9,063	\$ (9,063)	#DIV/0!
44530	Sale of Equipment	\$ -	-	\$ -	#DIV/0!
44570	Contributions	\$ -	10,946	\$ (10,946)	#DIV/0!
44570	Contributions - Shoe Fund	\$ 10,000	-	\$ 10,000	0.00%
44570	Contributions - Homeless Fund	\$ -	-	\$ -	#DIV/0!
44570	Contributions - Niswonger	\$ -	900	\$ (900)	#DIV/0!
44570	Contributions - Battelle	\$ -	10,000	\$ (10,000)	#DIV/0!
44990	Other Local Revenue (STEAM 536)	\$ 1,000	-	\$ 1,000	0.00%
44990	Other Local Revenue (Misc)	\$ -	150	\$ (150)	#DIV/0!
	Total Other Local Revenues	\$ 34,000	\$ 36,521	\$ (2,521)	107.41%
46510	Tennessee Investment in Student Achievement (TISA)	\$ 49,124,738	14,737,421	\$ 34,387,317	30.00%
46510	TISA Outcomes	\$ 527,849	-	\$ 527,849	0.00%
46513	TISA On-Behalf Payments	\$ 52,761	-	\$ 52,761	0.00%
46550	Driver Education	\$ 11,000	-	\$ 11,000	0.00%
46590	Other State Educational Funds - Teacher Bonus	\$ 1,390,518	1,341,032	\$ 49,486	96.44%
46610	Career Ladder	\$ 63,500	31,587	\$ 31,913	49.74%
46596	Paid Parental Leave	\$ -	-	\$ -	#DIV/0!
	Total State Education Funds	\$ 51,170,366	\$ 16,110,041	\$ 35,060,325	31.48%
47143	Education of the Handicapped Act - IDEA	\$ -	-	\$ -	#DIV/0!
	Total Federal Through State	\$ -	\$ -	\$ -	#DIV/0!

JOHNSON CITY SCHOOLS					
Statement of Revenues, Expenditures, and Changes in Fund Balance					
For the Period Ended October 31, 2025					
					33.33%
		Amended	Actual	Budget Amount	Percentage
		Budget	Amounts	Remaining	of Budget to Date
47640	ROTC Reimbursement	\$ 75,000	10,984	\$ 64,016	14.65%
	Total Direct Federal Government	\$ 75,000	\$ 10,984	\$ 64,016	14.65%
48610	Donations	\$ -	1	\$ (1)	#DIV/0!
49315	SBITA ISSUED	\$ -	-	\$ -	#DIV/0!
49800	Operating Transfers	\$ -	-	\$ -	#DIV/0!
49810	City General Fund Transfer - Operations	\$ 11,626,736	3,875,579	\$ 7,751,157	33.33%
49810	City General Fund Transfer - Transportation	\$ 3,037,269	-	\$ 3,037,269	0.00%
	Total Other Sources	\$ 14,664,005	\$ 3,875,579	\$ 10,788,426	26.43%
	Total Revenues	\$ 102,862,965	\$ 29,099,429	\$ 73,763,536	28.29%
APPROPRIATIONS (Expenditures)					
		Amended	Actual	Budget Amount	Percentage
		Budget	Amounts	Remaining	of Budget to Date
	INSTRUCTION				
71100	116 Teachers	\$ 34,836,768	9,433,226	\$ 25,403,542	27.08%
71100	116 Safety Net Program (1-031)	\$ 49,000	1,200	\$ 47,800	2.45%
71100	116 RTI (534)	\$ 516,120	173,284	\$ 342,836	33.57%
71100	116 Four-Year Transition Plan (2-301)	\$ 6,120	-	\$ 6,120	0.00%
71100	116 Local Extended Contract (1-578)	\$ 308,270	19,570	\$ 288,700	6.35%
71100	116 Mountain View Orchestra (9-581)	\$ 8,825	-	\$ 8,825	0.00%
71100	116 Curriculum Development (538)	\$ 22,000	3,480	\$ 18,520	15.82%
71100	116 Teacher Stipends for Online Learning (555)	\$ 24,520	-	\$ 24,520	0.00%
71100	117 Career Ladder	\$ 31,000	-	\$ 31,000	0.00%
71100	163 Educational Assistants	\$ 1,302,360	354,339	\$ 948,021	27.21%
71100	188 Personal Bonus	\$ 1,562,000	1,568,350	\$ (6,350)	100.41%
71100	189 Other Salaries & Wages	\$ -	3,937	\$ (3,937)	#DIV/0!
71100	195 Substitute Teachers Certified	\$ 150,000	24,463	\$ 125,537	16.31%
71100	198 Substitute Teachers - Non Certified	\$ 530,660	130,778	\$ 399,882	24.64%
71100	201 Social Security	\$ 2,399,808	685,682	\$ 1,714,127	28.57%
71100	204 Retirement	\$ 2,374,874	749,259	\$ 1,625,615	31.55%
71100	206 Life Insurance	\$ 88,534	17,703	\$ 70,831	20.00%
71100	207 Medical Insurance	\$ 4,684,799	1,501,103	\$ 3,183,696	32.04%
71100	208 Dental Insurance	\$ 145,000	40,985	\$ 104,015	28.27%
71100	210 Unemployment	\$ 25,000	12,751	\$ 12,249	51.00%
71100	211 Local Retirement	\$ 82,000	20,952	\$ 61,048	25.55%
71100	212 Medicare	\$ 569,913	161,192	\$ 408,721	28.28%
71100	215 Other Post Employment Benefits (Retiree Insurance)	\$ 714,000	268,338	\$ 445,662	37.58%
71100	217 Retirement-Hybrid Stabilization	\$ 129,565	51,966	\$ 77,599	40.11%
71100	336 Performing Music Maintenance and Repair Equipment	\$ 21,682	7,032	\$ 14,650	32.43%
71110	336 Mntc & Repair Equip - Reserved for Encumb	\$ 1,672	1,672	\$ -	100.00%
71100	399 Other Contracted Services (Site-Based check-copiers)	\$ 86,544	86,544	\$ -	100.00%
71100	399 RTI (1-534)	\$ 25,000	25,000	\$ 0	100.00%
71100	399 Edmentum (Credit Recovery) 1-519	\$ -	-	\$ -	#DIV/0!
71100	399 Public Chapter 426, Public Acts of 2011 (1-532)	\$ 40,000	2,450	\$ 37,550	6.13%
71100	399 Subscription Renewal - Brain Pop (1-536)	\$ 33,000	36,159	\$ (3,159)	109.57%
71100	399 Subscription Renewal - Curipod	\$ 20,000	-	\$ 20,000	0.00%
71100	399 Subscription Renewal - Neptune Navigate	\$ 3,000	2,750	\$ 250	91.67%
71100	399 Subscription Renewal - Canvas	\$ 61,000	-	\$ 61,000	0.00%
71100	399 Subscription - Generation Genius	\$ 9,000	8,955	\$ 45	99.50%
71100	399 Subscription Renewal - Mystery Science	\$ 12,000	13,560	\$ (1,560)	113.00%
71100	399 Subscription Renewal - Explore Learning	\$ 33,000	34,524	\$ (1,524)	104.62%
71100	399 Subscription Renewal - Study Island	\$ 16,000	15,625	\$ 375	97.66%
71100	399 Subscription Renewal - Age of Learning	\$ 60,000	54,000	\$ 6,000	90.00%
71100	399 Subscription - Quizz	\$ 20,000	20,000	\$ -	100.00%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended October 31, 2025						
						33.33%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
71100	399	Subscription - Vocabulary.com	\$ 9,300	-	\$ 9,300	0.00%
71100	399	Subscription -- Flocabulary	\$ 20,000	17,181	\$ 2,819	85.91%
71100	399	Virtual Program Instruction	\$ 260,000	260,010	\$ (10)	100.00%
71100	399	Other Contracted Services	\$ -	696	\$ (696)	#DIV/0!
71100	429	Instructional Supplies and Materials	\$ 223,185	224,375	\$ (1,190)	100.53%
71100	429	Forward Funding	\$ 54,224	54,224	\$ -	100.00%
71100	429	Summer School Supplies (1-033)	\$ 5,000	-	\$ 5,000	0.00%
71100	429	AP - Instructional Supplies (2-583)	\$ 7,500	936	\$ 6,564	12.49%
71100	429	RTI - (1-534)	\$ 12,000	787	\$ 11,213	6.56%
71100	429	Instructional Supplies - Science Materials	\$ 19,269	19,269	\$ -	100.00%
71100	429	Instructional Supplies - STEAM (536) +1K Donation	\$ 15,000	4,347	\$ 10,653	28.98%
71100	429	Instructional Supplies - Rsrv for Encumb	\$ 41,325	26,890	\$ 14,435	65.07%
71100	429	Instructional Supplies - Special Budget Request	\$ 75,000	26,892	\$ 48,108	35.86%
71100	449	Textbooks	\$ 768,700	65,898	\$ 702,802	8.57%
71100	449	Textbooks - Reserved for Encumbrances	\$ 867,727	867,727	\$ -	100.00%
71100	471	Software Maintenance - IXL	\$ -	43,220	\$ (43,220)	#DIV/0!
71100	535	Fee Waiver Student Fees	\$ 126,419	126,419	\$ -	100.00%
71100	535	Fee Waiver Student Performing Music	\$ 10,555	10,555	\$ -	100.00%
71100	599	Other Supplies and Materials	\$ -	200	\$ (200)	#DIV/0!
71100	595	TISA - On-Behalf Payments	\$ -	-	\$ -	#DIV/0!
71100	614	Principal on SBITA	\$ 101,000	100,834	\$ 166	99.84%
71100	615	Interest on SBITA	\$ 12,896	10,860	\$ 2,036	84.21%
71100	722	Regular Instruction Equipment	\$ 92,271	7,262	\$ 85,009	7.87%
71100	722	Performing Music Equipment	\$ 46,186	11,131	\$ 35,055	24.10%
71100	722	Technology -BOE Tech Plan (568)	\$ 800,000	10,368	\$ 789,632	1.30%
71100	722	Instruction Equipment - Special Budget Request	\$ 91,500	-	\$ 91,500	0.00%
71100	722	Reserved for Encumbrances	\$ 3,544	-	\$ 3,544	0.00%
		Total Instruction	\$ 54,665,635	\$ 17,420,910	\$ 37,244,726	31.87%
		Alternative Instruction Program				
71150	116	Teachers	\$ 1,043,460	329,107	\$ 714,353	31.54%
71150	163	Educational Assistants	\$ 161,160	40,978	\$ 120,182	25.43%
71150	188	Bonus	\$ 38,000	-	\$ 38,000	0.00%
71150	201	Social Security	\$ 75,800	21,612	\$ 54,188	28.51%
71150	204	Retirement	\$ 98,994	27,731	\$ 71,263	28.01%
71150	206	Life Insurance	\$ 2,891	626	\$ 2,265	21.66%
71150	207	Medical Insurance	\$ 159,629	52,490	\$ 107,139	32.88%
71150	208	Dental Insurance	\$ 5,500	1,697	\$ 3,803	30.86%
71150	211	Local Retirement	\$ -	724	\$ (724)	#DIV/0!
71150	212	Medicare	\$ 18,018	5,054	\$ 12,964	28.05%
71150	217	Retirement-Hybrid Stabilization	\$ 2,917	757	\$ 2,161	25.93%
71150	399	Other Contracted Services	\$ 5,236	5,236	\$ -	100.00%
71150	429	Instructional Supplies and Materials	\$ 15,432	15,432	\$ -	100.00%
71150	499	Other Supplies and Materials	\$ 3,309	3,309	\$ -	100.00%
71150	790	Other Equipment	\$ 12,140	2,653	\$ 9,487	21.85%
		Total Alternative Instruction	\$ 1,642,486	\$ 507,406	\$ 1,135,080	30.89%
		SPECIAL EDUCATION				
71200	116	Teachers	\$ 2,875,871	864,699	\$ 2,011,172	30.07%
71200	117	Career Ladder	\$ 7,000	-	\$ 7,000	0.00%
71200	163	Educational Assistants	\$ 885,100	218,059	\$ 667,041	24.64%
71200	171	Speech Pathologist	\$ 479,400	127,529	\$ 351,871	26.60%
71200	189	Other Salaries & Wages - Sign Language Interpreters	\$ 90,270	9,470	\$ 80,800	10.49%
71200	201	Social Security	\$ 264,596	70,263	\$ 194,333	26.55%
71200	204	Retirement	\$ 312,400	85,879	\$ 226,521	27.49%
71200	206	Life Insurance	\$ 10,410	2,024	\$ 8,386	19.44%
71200	207	Medical Insurance	\$ 717,939	201,459	\$ 516,480	28.06%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended October 31, 2025						
						33.33%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
71200	208	Dental Insurance	\$ 16,000	5,618	\$ 10,382	35.11%
71200	211	Local Retirement	\$ 2,397	2,683	\$ (286)	111.92%
71200	212	Medicare	\$ 62,896	16,524	\$ 46,372	26.27%
71200	217	Retirement-Hybrid Stabilization	\$ 25,375	8,429	\$ 16,946	33.22%
71200	336	Equipment Repairs and Maintenance	\$ 500	-	\$ 500	0.00%
71200	429	Instructional Supplies and Materials	\$ 15,000	7,891	\$ 7,109	52.60%
71200	499	Other Supplies and Materials	\$ 4,000	1,621	\$ 2,379	40.53%
71200	725	Special Education Instruction Equipment	\$ 14,000	1,037	\$ 12,963	7.41%
		Total Special Education	\$ 5,783,154	\$ 1,623,185	\$ 4,159,969	28.07%
		VOCATIONAL INSTRUCTION				
71300	116	Teachers	\$ 1,955,260	529,885	\$ 1,425,375	27.10%
71300	117	Career Ladder	\$ 4,000	-	\$ 4,000	0.00%
71300	163	Educational Assistants	\$ 85,680	23,554	\$ 62,126	27.49%
71300	188	Personal Bonus	\$ 56,000	-	\$ 56,000	0.00%
71300	201	Social Security	\$ 128,157	32,277	\$ 95,880	25.19%
71300	204	Retirement	\$ 149,237	37,056	\$ 112,181	24.83%
71300	206	Life Insurance	\$ 19,908	964	\$ 18,944	4.84%
71300	207	Medical Insurance	\$ 249,981	79,356	\$ 170,626	31.74%
71300	208	Dental Insurance	\$ 6,624	2,080	\$ 4,544	31.40%
71300	212	Medicare	\$ 30,464	7,549	\$ 22,915	24.78%
71300	217	Retirement-Hybrid Stabilization	\$ 54,316	2,329	\$ 51,987	4.29%
71300	399	Other Contracted Services	\$ 1,612	1,612	\$ -	100.00%
71300	429	Instructional Supplies and Materials	\$ 39,210	14,700	\$ 24,510	37.49%
71300	429	Forward Funding	\$ 1,612	1,612	\$ -	100.00%
71300	730	Vocational Equipment	\$ 4,375	-	\$ 4,375	0.00%
		Total Vocational Instruction	\$ 2,786,436	\$ 732,973	\$ 2,053,463	26.31%
		ATTENDANCE				
72110	188	Personal Bonus	\$ 18,000	2,000	\$ 16,000	11.11%
72110	189	Other Salaries and Wages	\$ 240,720	61,333	\$ 179,387	25.48%
72110	201	Social Security	\$ 15,782	3,751	\$ 12,031	23.77%
72110	204	State Retirement	\$ 19,843	4,620	\$ 15,223	23.28%
72110	206	Life Insurance	\$ 578	114	\$ 464	19.79%
72110	207	Medical Insurance	\$ 33,653	7,352	\$ 26,301	21.85%
72110	208	Dental Insurance	\$ 1,200	326	\$ 874	27.15%
72110	211	Local Retirement	\$ -	643	\$ (643)	#DIV/0!
72110	212	Medicare	\$ 3,751	877	\$ 2,874	23.39%
72110	217	Retirement - Hybrid Stabilization	\$ 3,442	685	\$ 2,757	19.90%
72110	471	Software Maintenance	\$ 143,000	90,956	\$ 52,044	63.61%
		Total Attendance	\$ 479,969	\$ 172,659	\$ 307,310	35.97%
		HEALTH SERVICES				
72120	131	Medical Personnel	\$ 762,960	236,018	\$ 526,942	30.93%
72120	188	Bonus	\$ 30,000	30,000	\$ -	100.00%
72120	201	Social Security	\$ 48,371	15,503	\$ 32,868	32.05%
72120	204	Retirement	\$ 65,740	21,256	\$ 44,484	32.33%
72120	206	Life Insurance	\$ 1,831	375	\$ 1,456	20.48%
72120	207	Medical Insurance	\$ 124,390	40,118	\$ 84,272	32.25%
72120	208	Dental Insurance	\$ 3,000	1,332	\$ 1,668	44.40%
72120	212	Medicare	\$ 11,498	3,626	\$ 7,872	31.53%
72120	217	Retirement-Hybrid Stabilization	\$ 8,011	3,159	\$ 4,852	39.43%
72120	355	Travel - Coordinated School Health	\$ 400	135	\$ 265	33.85%
72120	355	Travel	\$ 700	72	\$ 628	10.27%
72120	399	Other Contracted Services	\$ 4,920	2,378	\$ 2,542	48.33%
72120	399	Other Contracted Services - Coordinated School Health	\$ 25,000	200	\$ 24,800	0.80%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended October 31, 2025							
						33.33%	
				Amended	Actual	Budget Amount	Percentage
				Budget	Amounts	Remaining	of Budget to Date
72120	413	Drugs & Medical Supplies	\$	5,000	449	\$ 4,551	8.98%
72120	499	Other Supplies & Materials	\$	17,380	4,604	\$ 12,776	26.49%
72120	499	Other Supplies & Materials - Coordinated School Health	\$	25,000	5,386	\$ 19,614	21.54%
72120	524	Staff Development	\$	500	35	\$ 465	7.00%
72120	524	Staff Development - Coordinated School Health	\$	9,600	793	\$ 8,807	8.26%
72120	599	Other Charges - Coordinated School Health	\$	-	-	\$ -	#DIV/0!
72120	735	Health Equipment - Coordinated School Health	\$	2,400	707	\$ 1,693	29.46%
Total Health Services			\$	1,146,701	\$ 366,145	\$ 780,557	31.93%
STUDENT SUPPORT							
72130	117	Career Ladder	\$	2,000	-	\$ 2,000	0.00%
72130	123	Guidance Personnel	\$	1,754,400	494,000	\$ 1,260,400	28.16%
72130	161	Secretary	\$	41,820	14,325	\$ 27,495	34.25%
72130	188	Bonus	\$	92,000	96,000	\$ (4,000)	104.35%
72130	189	Other Salaries & Benefits	\$	913,737	253,705	\$ 660,032	27.77%
72130	201	Social Security	\$	171,046	50,201	\$ 120,845	29.35%
72130	204	Retirement	\$	202,142	61,546	\$ 140,596	30.45%
72130	206	Life Insurance	\$	6,717	1,194	\$ 5,523	17.77%
72130	207	Medical Insurance	\$	394,419	122,821	\$ 271,598	31.14%
72130	208	Dental Insurance	\$	11,071	3,220	\$ 7,851	29.09%
72130	211	Local Retirement	\$	3,000	842	\$ 2,158	28.06%
72130	212	Medicare	\$	40,658	11,741	\$ 28,917	28.88%
72130	217	Retirement-Hybrid Stabilization	\$	18,860	7,178	\$ 11,682	38.06%
72130	322	AP Testing (2-583)	\$	135,000	-	\$ 135,000	0.00%
72130	355	Travel - Safe Schools	\$	-	76	\$ (76)	#DIV/0!
72130	499	Other Supplies & Materials - Safe Schools	\$	5,167	1,433	\$ 3,734	27.73%
72130	524	Inservice/Staff Development - Safe Schools	\$	3,000	-	\$ 3,000	0.00%
72130	790	Other Equipment (1-529)	\$	2,500	-	\$ 2,500	0.00%
Total Student Support			\$	3,797,537	\$ 1,118,280	\$ 2,679,257	29.45%
INSTRUCTION SUPPORT							
72210	105	Administration	\$	744,278	250,914	\$ 493,364	33.71%
72210	117	Career Ladder	\$	6,000	-	\$ 6,000	0.00%
72210	129	Librarians	\$	875,670	239,183	\$ 636,487	27.31%
72210	137	Educational Media Personnel	\$	343,640	100,731	\$ 242,909	29.31%
72210	161	Secretary	\$	138,720	51,416	\$ 87,304	37.06%
72210	172	Instructional Coaches	\$	1,549,167	126,282	\$ 1,422,885	8.15%
72210	188	Bonus	\$	124,000	169,400	\$ (45,400)	136.61%
72210	189	Other Salaries and Wages	\$	175,097	238,798	\$ (63,701)	136.38%
72210	189	Other Salaries and Wages - Tech Teacher Leader	\$	30,500	-	\$ 30,500	0.00%
72210	201	Social Security	\$	243,272	69,050	\$ 174,222	28.38%
72210	204	Retirement	\$	266,293	79,882	\$ 186,411	30.00%
72210	206	Life Insurance	\$	10,069	1,670	\$ 8,399	16.58%
72210	207	Medical Insurance	\$	440,391	120,752	\$ 319,639	27.42%
72210	208	Dental Insurance	\$	12,039	3,410	\$ 8,629	28.32%
72210	211	Local Retirement	\$	4,636	1,325	\$ 3,311	28.59%
72210	212	Medicare	\$	57,812	16,161	\$ 41,651	27.95%
72210	217	Retirement-Hybrid Stabilization	\$	6,594	3,278	\$ 3,316	49.71%
72210	355	Travel	\$	11,500	450	\$ 11,050	3.92%
72210	355	Travel - Safe Schools	\$	500	217	\$ 283	43.40%
72210	355	Travel Academic Competitions - Robotics Team (5K) (16-57)	\$	15,000	-	\$ 15,000	0.00%
72210	355	Travel - Choir, Orchestra & Drama	\$	10,000	-	\$ 10,000	0.00%
72210	399	Niswonger Class Fees (555)	\$	5,000	4,800	\$ 200	96.00%
72210	399	Contracted Services Niswonger Consortium Fee (555)	\$	15,200	15,603	\$ (403)	102.65%
72210	399	Other Contracted Services (5\$ Transact)	\$	9,000	-	\$ 9,000	0.00%
72210	399	Other Contracted Services - Frontline	\$	31,000	32,407	\$ (1,407)	104.54%
72210	399	Other Contracted Services - Robotics Team (16-572)	\$	1,000	-	\$ 1,000	0.00%
72210	399	Other Contracted Services - Parent Square	\$	31,500	31,200	\$ 300	99.05%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended October 31, 2025							
						33.33%	
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				Budget	Amounts	Remaining	of Budget to Date
72210	399	Other Contracted Services - 504 Online System	\$ 5,000			\$ 5,000	0.00%
72210	399	Other Contracted Services - Major Clarity	\$ 7,000			\$ 7,000	0.00%
72210	399	Other Contracted Services - Print Shop	\$ 41,000	14,638		\$ 26,362	35.70%
72210	399	Random Drug Testing (DOT Physicals)	\$ 16,000	1,358		\$ 14,642	8.49%
72210	399	Contracted Services - RC (1-030)	\$ 2,400			\$ 2,400	0.00%
72210	399	Internal Assessment Platform - Illuminate	\$ 55,000			\$ 55,000	0.00%
72210	399	Other Contracted Services -Safe Schools	\$ 39,000	500		\$ 38,500	1.28%
72210	399	Other Contracted Services (Misc)	\$ 20,000	4,802		\$ 15,198	24.01%
72210	432	Library Books Media	\$ 36,730	36,730		\$ -	100.00%
72210	471	Software Maintenance - Hapara	\$ 65,640	62,855		\$ 2,785	95.76%
72210	471	Software Maintenance - Library Software	\$ 22,000	23,261		\$ (1,261)	105.73%
72210	471	Software Maintenance - Renaissance Learning	\$ -	40,404		\$ (40,404)	#DIV/0!
72210	471	Software Maintenance - Educlimber	\$ 50,000	49,998		\$ 2	100.00%
72210	499	Other Supplies & Materials	\$ 10,000	6,148		\$ 3,852	61.48%
72210	499	Mclass Amplify Program (1-524)	\$ 24,000			\$ 24,000	0.00%
72210	499	Other Supplies & Materials-RC (1-030)	\$ 7,700			\$ 7,700	0.00%
72210	499	Other Supplies and Materials - Robotics Team (16-572)	\$ 5,000			\$ 5,000	0.00%
72210	499	Shoe Fund (1-520)	\$ 15,915	5,895		\$ 10,020	37.04%
72210	499	Centegix Supplies (964)	\$ 2,400	885		\$ 1,515	36.86%
72210	499	Homeless Donations (701)	\$ -	(737)		\$ 737	#DIV/0!
72210	499	Other Supplies & Materials - Safe Schools	\$ 2,000	665		\$ 1,335	33.23%
72210	499	Other Supplies & Materials - Print Shop	\$ 110,000	40,639		\$ 69,361	36.94%
72210	524	Teacher Leadership Academy (537)	\$ 44,500	8,492		\$ 36,008	19.08%
72210	524	In-service Staff Dev. System Wide/School Based	\$ 148,314	31,131		\$ 117,183	20.99%
72210	524	Staff Development - Safe Schools	\$ 55,000	19,531		\$ 35,469	35.51%
72210	524	Staff Development - Coordinated School Health	\$ -	2,144		\$ (2,144)	#DIV/0!
72210	524	AP Staff Development (2-583)	\$ 10,000	-		\$ 10,000	0.00%
72210	599	Non Revenue Producing Sports \$30K (25/5)	\$ 40,000	6,625		\$ 33,375	16.56%
72210	599	Other Charges - MS Competition Fees	\$ 3,000			\$ 3,000	0.00%
72210	599	Other Charges - Homeless Program	\$ -	5,034		\$ (5,034)	#DIV/0!
72210	599	Other Charges	\$ 4,000			\$ 4,000	0.00%
72210	790	Non Revenue Producing Sports - Arts \$20K (15/5)	\$ 25,000	2,885		\$ 22,115	11.54%
72210	790	Other Equipment - Safe Schools	\$ 21,200	18,385		\$ 2,815	86.72%
72210	790	Safety - Radios (1-964) - Elementary	\$ 5,000			\$ 5,000	0.00%
72210	790	Other Equipment	\$ 5,000	1,953		\$ 3,047	39.06%
Total Instruction Support			\$ 6,055,677	\$ 1,941,149		\$ 4,114,528	32.06%
ALTERNATIVE INSTRUCTIONAL SUPPORT							
72215	161	Secretaries	\$ 40,800	11,308		\$ 29,492	27.72%
72215	188	Personal Bonus	\$ 2,000	-		\$ 2,000	0.00%
72215	201	Social Security	\$ 2,611	587		\$ 2,024	22.50%
72215	204	Retirement	\$ 3,240	859		\$ 2,381	26.53%
72215	206	Life Insurance	\$ 98	22		\$ 76	22.09%
72215	207	Medical Insurance	\$ 16,888	5,491		\$ 11,397	32.51%
72215	208	Dental Insurance	\$ 450	162		\$ 288	36.07%
72215	212	Medicare	\$ 621	137		\$ 484	22.12%
72215	217	Retirement - Hybrid Stabilization	\$ 583	191		\$ 392	32.80%
72215	435	Office Supplies	\$ 2,368	2,368		\$ -	100.00%
72215	524	In-Service/Staff Development	\$ 2,000	989		\$ 1,011	49.47%
Total Alternative Instruction Support			\$ 71,659	\$ 22,116		\$ 49,543	30.86%
SPECIAL EDUCATION SUPPORT							
72220	105	Administration	\$ 123,227	41,076		\$ 82,151	33.33%
72220	124	Psychological Personnel	\$ 82,304	22,456		\$ 59,848	27.28%
72220	131	Physical Therapist	\$ 290,333	79,538		\$ 210,795	27.40%
72220	135	Diagnosticians	\$ 384,273	104,815		\$ 279,458	27.28%
72220	161	Secretary	\$ 114,240	47,597		\$ 66,643	41.66%
72220	189	Other Salaries & Wages	\$ 183,630	22,419		\$ 161,211	12.21%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended October 31, 2025						
						33.33%
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			Budget	Amounts	Remaining	of Budget to Date
72220	201	Social Security	\$ 71,858	18,979	\$ 52,879	26.41%
72220	204	Retirement	\$ 93,705	24,628	\$ 69,077	26.28%
72220	206	Life Insurance	\$ 2,827	557	\$ 2,270	19.69%
72220	207	Medical Insurance	\$ 126,684	55,571	\$ 71,113	43.87%
72220	208	Dental Insurance	\$ 2,924	1,305	\$ 1,619	44.64%
72220	212	Medicare	\$ 17,081	4,438	\$ 12,643	25.98%
72220	217	Retirement-Hybrid Stabilization	\$ 5,427	1,501	\$ 3,926	27.66%
72220	312	Contracts with Private Agencies	\$ 20,819	28,816	\$ (7,997)	138.41%
72220	322	Testing Materials	\$ 5,000	2,529	\$ 2,471	50.57%
72220	336	Maintenance & Repair Services - Equipment	\$ 1,600	1,170	\$ 430	73.13%
72220	355	Travel	\$ 7,500	1,830	\$ 5,670	24.40%
72220	499	Other Supplies & Materials	\$ 3,000	1,051	\$ 1,949	35.03%
72220	524	In Service/Staff Development	\$ 4,000	3,690	\$ 310	92.26%
72220	790	Other Equipment	\$ 3,500	65	3435.04	1.86%
		Total Special Education Support	\$ 1,543,932	\$ 464,030	\$ 1,079,902	30.06%
		VOCATIONAL INSTRUCTION SUPPORT				
72230	105	Administration	\$ 132,911	43,465	\$ 89,446	32.70%
72230	117	Career Ladder	\$ 3,000	-	\$ 3,000	0.00%
72230	161	Secretary	\$ 39,780	10,714	\$ 29,066	26.93%
72230	188	Personal Bonus	\$ 4,000	-	\$ 4,000	0.00%
72230	201	Social Security	\$ 10,961	3,142	\$ 7,819	28.67%
72230	204	Retirement	\$ 11,148	3,322	\$ 7,826	29.80%
72230	206	Life Insurance	\$ 422	90	\$ 332	21.44%
72230	207	Medical Insurance	\$ 22,189	7,216	\$ 14,973	32.52%
72230	208	Dental Insurance	\$ 558	182	\$ 376	32.56%
72230	212	Medicare	\$ 2,606	735	\$ 1,871	28.20%
72230	217	Retirement - Hybrid Stabilization	\$ 569	182	\$ 387	31.99%
72230	355	Travel	\$ 154	154	\$ -	100.00%
72230	399	Other Contracted Services	\$ -	-	\$ -	#DIV/0!
72230	435	Office Supplies	\$ 154	154	\$ -	100.00%
72230	524	In-Service/Staff Development	\$ -	392	\$ (392)	#DIV/0!
		Total Vocational Instruction Support	\$ 228,452	\$ 69,748	\$ 69,258	30.53%
		TECHNOLOGY				
72250	105	Administration	\$ 108,001	31,495	\$ 76,506	29.16%
72250	121	Technicians	\$ 1,118,635	366,259	\$ 752,376	32.74%
72250	188	Bonus	\$ 42,000	44,000	\$ (2,000)	104.76%
72250	201	Social Security	\$ 77,387	25,652	\$ 51,735	33.15%
72250	204	Retirement	\$ 171,872	56,963	\$ 114,909	33.14%
72250	206	Life Insurance	\$ 2,944	620	\$ 2,324	21.06%
72250	207	Medical Insurance	\$ 196,136	61,660	\$ 134,477	31.44%
72250	208	Dental Insurance	\$ 5,809	1,842	\$ 3,967	31.71%
72250	211	Local Retirement	\$ -	2,663	\$ (2,663)	#DIV/0!
72250	212	Medicare	\$ 18,395	5,999	\$ 12,396	32.61%
72250	217	Retirement - Hybrid Stabilization	\$ 9,026	2,901	\$ 6,125	32.15%
72250	307	Technology Communications	\$ 6,300	1,441	\$ 4,859	22.87%
72250	320	Dues and Memberships	\$ 900	-	\$ 900	0.00%
72250	350	Other Charges-Internet/ENA	\$ 185,000	19,558	\$ 165,442	10.57%
72250	355	Travel Technology	\$ 3,000	-	\$ 3,000	0.00%
72250	399	Contracted Services	\$ 20,000	58,560	\$ (38,560)	292.80%
72250	399	Contracted Services - Reserved Encumbrances	\$ 3,880	3,880	\$ -	100.00%
72250	411	Data Processing Supplies	\$ 11,500	101	\$ 11,399	0.88%
72250	435	Office Supplies Technology	\$ 1,700	20	\$ 1,680	1.18%
72250	471	Software Maintenance - Content Filter	\$ 26,000	24,003	\$ 1,997	92.32%
72250	471	Software Maintenance - Endpoint Protection - Trend	\$ 62,000		\$ 62,000	0.00%
72250	471	Software Maintenance - Jatheon/Email Archive	\$ 5,000		\$ 5,000	0.00%
72250	471	Software Maintenance - KnowBe4	\$ 25,000		\$ 25,000	0.00%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended October 31, 2025						
						33.33%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72250	471	Software Maintenance - TeamViewer	\$ 11,000		\$ 11,000	0.00%
72250	471	Software Maintenance - VXRail	\$ 26,000		\$ 26,000	0.00%
72250	471	Software Maintenance - Microsoft EES - OS and Office L	\$ 45,000	43,833	\$ 1,167	97.41%
72250	471	Software Maintenance - Cisco Smartnet	\$ 20,000		\$ 20,000	0.00%
72250	471	Software Maintenance - Veeam	\$ 6,400		\$ 6,400	0.00%
72250	471	Software Maintenance - Help Desk	\$ 28,000	27,916	\$ 84	99.70%
72250	471	Software Maintenance - VMWare	\$ 12,000		\$ 12,000	0.00%
72250	471	Software Maintenance - MDM - Apple Devices Mosyle	\$ 15,000		\$ 15,000	0.00%
72250	471	Software Maintenance - SonicWall - Firewall	\$ 10,000		\$ 10,000	0.00%
72250	471	Software Maintenance - KACE	\$ 1,500		\$ 1,500	0.00%
72250	471	Software Maintenance - Identity Automation Rapid	\$ 58,000		\$ 58,000	0.00%
72250	471	Software Maintenance - Tipping Point	\$ 95,000		\$ 95,000	0.00%
72250	471	Software Hosting Services	\$ 21,000	19,345	\$ 1,655	92.12%
72250	471	Software Maintenance - Aruba Clearpass	\$ 15,000	5,226	\$ 9,774	34.84%
72250	471	Software Maintenance - Badgepass	\$ 10,000		\$ 10,000	0.00%
72250	471	Software Maintenance - Wasabi Cloud Storage	\$ 2,200		\$ 2,200	0.00%
72250	471	Software Maintenance - Document Cloud Storage	\$ 18,000		\$ 18,000	0.00%
72250	471	Software Maintenance - Other	\$ 5,000	591	\$ 4,409	11.83%
72250	471	Software Maintenance - Scribbles	\$ 16,896	16,896	\$ -	100.00%
72250	499	Other Supplies & Materials Technology	\$ 10,500	92	\$ 10,408	0.87%
72250	524	In-service Staff Development - Technology	\$ 10,000	175	\$ 9,825	1.75%
72250	709	Data Processing Equipment Technology	\$ 10,000	454	\$ 9,546	4.54%
		Total Technology	\$ 2,546,981	\$ 822,146	\$ 1,724,835	32.28%
		BOARD OF EDUCATION				
72310	206	Life Insurance	\$ 420	95	\$ 326	22.50%
72310	207	Medical Insurance	\$ 30,172	9,676	\$ 20,496	32.07%
72310	208	Dental Insurance	\$ 1,100	92	\$ 1,008	8.35%
72310	305	Audit Service	\$ 22,000	22,000	\$ -	100.00%
72310	320	Dues and Memberships	\$ 12,000	8,276	\$ 3,724	68.97%
72310	331	Legal Services	\$ 15,000	9,160	\$ 5,841	61.06%
72310	355	Travel	\$ 500	-	\$ 500	0.00%
72310	399	Other Contracted Services	\$ 10,000	7,250	\$ 2,750	72.50%
72310	499	Other Supplies & Materials	\$ 2,000	468	\$ 1,532	23.40%
72310	506	Liability Insurance	\$ 89,036	-	\$ 89,036	0.00%
72310	506	*Athletic Liability Insurance	\$ 41,000	-	\$ 41,000	0.00%
72310	508	Corporate Surety Bonds	\$ 150	144	\$ 6	96.00%
72310	510	Trustee's Commission	\$ 500,000	90,190	\$ 409,810	18.04%
72310	513	Workman's Compensation Insurance	\$ 450,633	-	\$ 450,633	0.00%
72310	524	In-service Staff Development	\$ 26,000	14,443	\$ 11,557	55.55%
72310	599	Other Charges	\$ 30,000	722	\$ 29,278	2.41%
72310	599	Athletics/Band Travel	\$ 80,676	5,630	\$ 75,046	6.98%
		Total Board of Education	\$ 1,310,687	\$ 168,146	\$ 1,142,541	12.83%
		Superintendent				
72320	101	Superintendent	\$ 198,800	63,994	\$ 134,806	32.19%
72320	117	Career Ladder	\$ -	-	\$ -	#DIV/0!
72320	161	Secretary	\$ 56,100	18,714	\$ 37,386	33.36%
72320	188	Bonus	\$ 2,000	2,000	\$ -	100.00%
72320	189	Other Salaries	\$ -	1,000	\$ (1,000)	#DIV/0!
72320	201	Social Security	\$ 15,671	5,458	\$ 10,213	34.83%
72320	204	Retirement	\$ 20,231	7,163	\$ 13,068	35.41%
72320	206	Life Insurance	\$ 617	81	\$ 536	13.06%
72320	207	Medical Insurance	\$ 33,000	11,402	\$ 21,598	34.55%
72320	208	Dental Insurance	\$ 820	259	\$ 561	31.53%
72320	212	Medicare	\$ 3,725	1,277	\$ 2,448	34.27%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended October 31, 2025						
						33.33%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72320	217	Retirement - Hybrid Stabilization	\$ 2,890	991	\$ 1,899	34.29%
72320	299	Other Fringe Benefits	\$ 1,200	5,000	\$ (3,800)	416.67%
72320	307	Communications	\$ 60,000	15,347	\$ 44,653	25.58%
72320	320	Dues & Memberships	\$ 12,000	3,682	\$ 8,318	30.68%
72320	348	Postal Charges	\$ 10,000	2,240	\$ 7,760	22.40%
72320	355	Travel	\$ 1,000	487	\$ 513	48.69%
72320	399	Other Contracted Services	\$ 11,000	4,489	\$ 6,511	40.81%
72320	435	Office Supplies	\$ 7,000	710	\$ 6,290	10.14%
72320	499	Other Supplies and Materials	\$ -	10,755	\$ (10,755)	#DIV/0!
72320	524	Staff Development - Leadership Program	\$ 11,000	3,537	\$ 7,463	32.16%
72320	599	Other Charges	\$ 13,000	-	\$ 13,000	0.00%
72320	701	Administrative Equipment	\$ 2,000	-	\$ 2,000	0.00%
		Total Director of Schools	\$ 462,054	\$ 158,585	\$ 303,469	34.32%
		OFFICE OF THE PRINCIPAL				
72410	104	Principals	\$ 1,386,819	465,655	\$ 921,164	33.58%
72410	117	Career Ladder	\$ 2,000	-	\$ 2,000	0.00%
72410	119	Bookkeepers	\$ 497,760	145,728	\$ 352,032	29.28%
72410	139	Assistant Principals	\$ 2,226,223	681,492	\$ 1,544,731	30.61%
72410	161	Secretary	\$ 1,141,300	323,479	\$ 817,821	28.34%
72410	188	Bonus	\$ 140,000	164,000	\$ (24,000)	117.14%
72410	189	Data Processing Personnel	\$ 75,422	25,140	\$ 50,282	33.33%
72410	201	Social Security	\$ 327,439	106,143	\$ 221,296	32.42%
72410	204	Retirement	\$ 401,541	123,694	\$ 277,847	30.80%
72410	206	Life Insurance	\$ 12,883	2,618	\$ 10,265	20.32%
72410	207	Medical Insurance	\$ 610,972	188,961	\$ 422,011	30.93%
72410	208	Dental Insurance	\$ 16,515	5,266	\$ 11,249	31.89%
72410	211	Local Retirement	\$ -	3,464	\$ (3,464)	#DIV/0!
72410	212	Medicare	\$ 77,834	24,857	\$ 52,977	31.94%
72410	217	Retirement - Hybrid Stabilization	\$ 22,692	7,334	\$ 15,358	32.32%
72410	307	Communication	\$ 80,000	19,789	\$ 60,211	24.74%
72410	320	Dues & Memberships	\$ 2,000	2,000	\$ -	100.00%
72410	348	Postal Charges	\$ 8,173	8,879	\$ (706)	108.64%
72410	355	Travel	\$ 1,684	1,684	\$ -	100.00%
72410	435	Office Supplies	\$ 5,475	7,212	\$ (1,737)	131.73%
72410	524	In-service/Staff Development	\$ 912	-	\$ 912	0.00%
72410	701	Administrative Equipment	\$ 1,540	1,450	\$ 90	94.15%
		Total Office of the Principal	\$ 7,039,184	\$ 2,308,845	\$ 4,730,340	32.80%
		FISCAL SERVICES				
72510	105	Administration	\$ 121,634	40,541	\$ 81,093	33.33%
72510	119	Bookkeepers	\$ 323,619	100,020	\$ 223,599	30.91%
72510	188	Bonus	\$ 12,000	12,000	\$ -	100.00%
72510	201	Social Security	\$ 27,892	8,908	\$ 18,984	31.94%
72510	204	Retirement	\$ 54,422	18,168	\$ 36,254	33.38%
72510	206	Life Insurance	\$ 1,069	219	\$ 850	20.48%
72510	207	Medical Insurance	\$ 43,210	16,752	\$ 26,458	38.77%
72510	208	Dental Insurance	\$ 1,250	545	\$ 705	43.60%
72510	211	Local Retirement	\$ 4,610	1,447	\$ 3,163	31.40%
72510	212	Medicare	\$ 6,630	2,083	\$ 4,547	31.42%
72510	217	Retirement - Hybrid Stabilization	\$ 2,895	1,047	\$ 1,848	36.18%
72510	306	Bank Charges	\$ 5,000	-	\$ 5,000	0.00%
72510	320	Dues & Memberships	\$ 1,000	-	\$ 1,000	0.00%
72510	355	Travel	\$ 100	22	\$ 78	21.56%
72510	399	Other Contracted Services	\$ 50,500	53,768	\$ (3,268)	106.47%
72510	411	Data Processing Supplies	\$ 4,500	1,077	\$ 3,423	23.93%
72510	435	Office Supplies	\$ 4,000	1,652	\$ 2,348	41.29%
72510	499	Other Supplies and Materials	\$ 1,000	200	\$ 800	20.00%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended October 31, 2025							
						33.33%	
				Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date
72510	524	Staff Development	\$ 5,000	175	\$ 4,825	3.50%	
72510	599	Other Charges	\$ 250	-	\$ 250	0.00%	
72510	701	Administrative Equipment	\$ 3,000	5,192	\$ (2,192)	173.06%	
Total Fiscal Services			\$ 673,581	\$ 263,817	\$ 409,764	39.17%	
HUMAN RESOURCES							
72520	105	Supervisor/Director	\$ 93,791	31,264	\$ 62,527	33.33%	
72520	161	Secretary	\$ 148,596	46,521	\$ 102,075	31.31%	
72520	188	Personal Bonus	\$ 8,000	8,000	\$ -	100.00%	
72520	201	Social Security	\$ 15,274	5,042	\$ 10,232	33.01%	
72520	204	State Retirement	\$ 28,185	9,668	\$ 18,517	34.30%	
72520	206	Life Insurance	\$ 582	108	\$ 474	18.56%	
72520	207	Medical Insurance	\$ 34,096	9,719	\$ 24,377	28.50%	
72520	208	Dental Insurance	\$ 1,000	286	\$ 714	28.65%	
72520	212	Medicare	\$ 3,631	1,179	\$ 2,452	32.48%	
72520	217	Retirement - Hybrid Stabilization	\$ 2,479	908	\$ 1,571	36.61%	
72520	320	Dues and Memberships	\$ 250	50	\$ 200	20.00%	
72520	355	Travel	\$ 250	53	\$ 197	21.28%	
72520	399	Other Contracted Services	\$ 3,000	2,701	\$ 299	90.05%	
72520	435	Office Supplies	\$ 2,000	157	\$ 1,843	7.85%	
72520	524	Staff Development	\$ 4,000	4,235	\$ (235)	105.88%	
72520	701	Administrative Equipment	\$ 1,000	-	\$ 1,000	0.00%	
Total Human Resources			\$ 346,134	\$ 119,892	\$ 226,242	34.64%	
OPERATION OF PLANT							
72610	160	Guards	\$ 220,320	42,204	\$ 178,116	19.16%	
72610	166	Custodial Personnel	\$ 2,066,520	597,085	\$ 1,469,435	28.89%	
72610	166	Summer Worker (510)	\$ 16,320	6,532	\$ 9,788	40.03%	
72610	166	Custodian Overtime	\$ 7,000	7,537	\$ (537)	107.67%	
72610	188	Bonus	\$ 111,050	106,700	\$ 4,350	96.08%	
72610	201	Social Security	\$ 147,694	43,594	\$ 104,100	29.52%	
72610	204	Retirement	\$ 232,968	77,640	\$ 155,328	33.33%	
72610	206	Life Insurance	\$ 5,544	900	\$ 4,644	16.23%	
72610	207	Medical Insurance	\$ 324,154	112,365	\$ 211,789	34.66%	
72610	208	Dental Insurance	\$ 8,500	2,936	\$ 5,564	34.54%	
72610	211	Local Retirement	\$ 18,000	5,354	\$ 12,646	29.74%	
72610	212	Medicare	\$ 35,108	10,361	\$ 24,747	29.51%	
72610	217	Retirement - Hybrid Stabilization	\$ 21,551	5,805	\$ 15,746	26.94%	
72610	359	Disposal Fees	\$ 130,000	37,349	\$ 92,651	28.73%	
72610	399	Other Contracted Services	\$ -	37,010	\$ (37,010)	#DIV/0!	
72610	410	Custodial Supplies	\$ 160,000	71,174	\$ 88,826	44.48%	
72610	415	Electricity	\$ 1,950,000	579,674	\$ 1,370,326	29.73%	
72610	434	Natural Gas	\$ 265,000	24,853	\$ 240,147	9.38%	
72610	454	Water & Sewer	\$ 320,000	80,263	\$ 239,737	25.08%	
72610	471	Trane Cloud System	\$ 25,000	-	\$ 25,000	0.00%	
72610	499	Other Supplies & Materials	\$ 5,000	2,560	\$ 2,440	51.20%	
72610	599	Other Charges	\$ -	-	\$ -	#DIV/0!	
72610	720	Plant Operating Equipment	\$ 5,000	-	\$ 5,000	0.00%	
Total Operation of Plant			\$ 6,074,729	\$ 1,851,896	\$ 4,222,833	30.49%	
MAINTENANCE OF PLANT							
72620	105	Administration	\$ 93,898	31,292	\$ 62,606	33.33%	
72620	161	Secretary	\$ 47,430	13,337	\$ 34,093	28.12%	
72620	167	Maintenance Personnel	\$ 1,201,918	353,024	\$ 848,894	29.37%	

JOHNSON CITY SCHOOLS									
Statement of Revenues, Expenditures, and Changes in Fund Balance									
For the Period Ended October 31, 2025									
						33.33%			
				Amended	Actual	Budget Amount	Percentage		
				Budget	Amounts	Remaining	of Budget to Date		
72620	188	Bonus	\$	46,000	44,000	\$ 2,000	95.65%		
72620	201	Social Security	\$	84,744	24,926	\$ 59,818	29.41%		
72620	204	Retirement	\$	200,001	63,415	\$ 136,586	31.71%		
72620	206	Life Insurance	\$	3,224	618	\$ 2,606	19.18%		
72620	207	Medical Insurance	\$	237,169	74,157	\$ 163,012	31.27%		
72620	208	Dental Insurance	\$	6,393	1,842	\$ 4,551	28.82%		
72620	211	Local Retirement	\$	7,500	1,682	\$ 5,818	22.42%		
72620	212	Medicare	\$	20,144	5,829	\$ 14,315	28.94%		
72620	217	Retirement - Hybrid Stabilization	\$	8,121	2,492	\$ 5,629	30.69%		
72620	307	Communications	\$	12,000	1,246	\$ 10,754	10.39%		
72620	336	Maint & Repair Service - Equipment	\$	7,500	7,348	\$ 152	97.98%		
72620	399	Other Contracted Services	\$	130,000	47,886	\$ 82,114	36.84%		
72620	399	ESG M& V Services	\$	17,000	-	\$ 17,000	0.00%		
72620	399	Other Contracted Svcs - Rsvrd for Encmbrnc	\$	20,869	10,455	\$ 10,414	50.10%		
72620	499	Other Supplies & Materials	\$	255,000	81,663	\$ 173,337	32.02%		
72620	599	Other Charges	\$	3,000	-	\$ 3,000	0.00%		
Total Maintenance of Plant			\$	<u>2,401,911</u>	\$	<u>765,213</u>	\$	<u>1,636,698</u>	31.86%
TRANSPORTATION									
72710	189	Other Salaries & Wages - Bus Assistants	\$	38,600	2,519	\$ 36,081	6.53%		
72710	201	Social Security	\$	2,393	147	\$ 2,246	6.14%		
72710	204	Retirement	\$	4,170	181	\$ 3,989	4.33%		
72710	211	Local Retirement	\$	300	-	\$ 300	0.00%		
72710	212	Medicare	\$	560	34	\$ 526	6.14%		
72710	217	Retirement - Hybrid Stabilization	\$	100	35	\$ 65	35.17%		
72710	312	Special Education Transportation	\$	3,000	-	\$ 3,000	0.00%		
72710	314	Contracts w/Public Carrier	\$	3,037,269	-	\$ 3,037,269	0.00%		
72710	338	Maint & Repair Service	\$	15,000	4,244	\$ 10,756	28.30%		
72710	355	Travel	\$	-	-	\$ -	#DIV/0!		
72710	399	Other Contracted Services	\$	-	-	\$ -	#DIV/0!		
72710	425	Gasoline	\$	50,000	12,578	\$ 37,422	25.16%		
72710	450	Tires & Tubes	\$	5,000	-	\$ 5,000	0.00%		
72710	453	Vehicle Parts	\$	9,000	2,049	\$ 6,951	22.77%		
72710	499	Other Supplies & Materials	\$	-	325	\$ (325)	#DIV/0!		
72710	729	Transportation Equipment	\$	334,000	-	\$ 334,000	0.00%		
Total Transportation			\$	<u>3,499,392</u>	\$	<u>22,113</u>	\$	<u>3,477,279</u>	0.63%
PUBLIC RELATIONS									
72810	188	Bonus	\$	4,000	4,000	\$ -	100.00%		
72810	189	Other Salaries and Wages	\$	115,310	39,099	\$ 76,211	33.91%		
72810	201	Social Security	\$	7,278	2,445	\$ 4,833	33.59%		
72810	204	Retirement	\$	8,729	3,275	\$ 5,454	37.52%		
72810	206	Life Insurance	\$	286	54	\$ 232	18.94%		
72810	207	Medical Insurance	\$	16,888	6,963	\$ 9,925	41.23%		
72810	208	Dental Insurance	\$	410	169	\$ 241	41.12%		
72810	212	Medicare	\$	1,730	572	\$ 1,158	33.05%		
72810	217	Retirement - Hybrid Stabilization	\$	1,649	594	\$ 1,055	36.04%		
72810	355	Travel Public Relations	\$	1,000	-	\$ 1,000	0.00%		
72810	399	Contracted Services Public Relations	\$	16,000	11,259	\$ 4,741	70.37%		
72810	435	Office Supplies Public Relations	\$	1,500	-	\$ 1,500	0.00%		
72810	499	Other Supplies & Materials-Public Relations	\$	4,200	450	\$ 3,750	10.71%		
72810	524	In-service Staff Development - Public Relations	\$	4,200	5,100	\$ (900)	121.44%		
72810	599	Other Charges Public Relations	\$	2,000	90	\$ 1,910	4.48%		
72810	709	Data Processing Equipment Public Relations	\$	3,000	-	\$ 3,000	0.00%		
Total Public Relations			\$	<u>188,180</u>	\$	<u>74,070</u>	\$	<u>114,110</u>	39.36%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended October 31, 2025						
						33.33%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
		COMMUNITY SERVICE				
73300	105	Supervisor/Director	\$ 376,912	94,649	\$ 282,263	25.11%
73300	188	Bonus	\$ 42,000	18,350	\$ 23,650	43.69%
73300	189	Other Salaries and Wages	\$ 906,250	235,822	\$ 670,428	26.02%
73300	201	Social Security	\$ 81,388	20,717	\$ 60,671	25.45%
73300	204	Retirement	\$ 13,988	6,365	\$ 7,623	45.50%
73300	206	Life Insurance	\$ 321	96	\$ 225	29.75%
73300	207	Medical Insurance	\$ 32,250	10,662	\$ 21,588	33.06%
73300	208	Dental Insurance	\$ 1,200	338	\$ 862	28.20%
73300	211	Local Retirement	\$ 200	-	\$ 200	0.00%
73300	212	Medicare	\$ 23,857	4,999	\$ 18,858	20.95%
73300	217	Hybrid Stabilization	\$ -	1,158	\$ (1,158)	#DIV/0!
73300	307	Communications	\$ 1,553	210	\$ 1,343	13.50%
73300	355	Travel	\$ 3,700	-	\$ 3,700	0.00%
73300	399	Other Contracted Services	\$ 8,300	1,754	\$ 6,546	21.14%
73300	422	Food Supplies	\$ 44,539	8,672	\$ 35,867	19.47%
73300	499	Other Supplies	\$ 61,479	13,336	\$ 48,143	21.69%
73300	509	Refunds	\$ 2,915	256	\$ 2,659	8.78%
73300	524	Staff Development	\$ 5,762	65	\$ 5,697	1.13%
73300	599	Other Charges	\$ 19,400	1,128	\$ 18,272	5.82%
73300	790	Other Equipment	\$ 6,000	-	\$ 6,000	0.00%
		Total Community Services	\$ 1,632,014	\$ 418,577	\$ 1,213,437	25.65%
		EARLY CHILDHOOD EDUCATION				
73400	105	Supervisor/Director	\$ 60,000	6,395	\$ 53,605	10.66%
73400	116	Teachers	\$ 136,847	36,992	\$ 99,855	27.03%
73400	163	Educational Assistants	\$ 40,290	7,986	\$ 32,304	19.82%
73400	188	Bonus	\$ 10,000	8,000	\$ 2,000	80.00%
73400	189	Other Salaries & Wages	\$ 110,000	55,409	\$ 54,591	50.37%
73400	201	Social Security	\$ 21,996	7,025	\$ 14,971	31.94%
73400	204	Retirement	\$ 10,879	2,956	\$ 7,923	27.17%
73400	206	Life Insurance	\$ 328	60	\$ 268	18.39%
73400	207	Medical Insurance	\$ 27,454	4,354	\$ 23,100	15.86%
73400	208	Dental Insurance	\$ 410	226	\$ 184	55.18%
73400	211	Local Retirement	\$ -	-	\$ -	#DIV/0!
73400	212	Medicare	\$ 5,178	1,643	\$ 3,535	31.73%
73400	217	Retirement - Hybrid Stabilization	\$ 1,437	453	\$ 984	31.49%
73400	307	Communications	\$ 50	12	\$ 38	24.00%
73400	399	Other Contracted Services	\$ 1,000	-	\$ 1,000	0.00%
73400	422	Food Supplies	\$ -	1,187	\$ (1,187)	#DIV/0!
73400	429	Instructional Supplies	\$ -	-	\$ -	#DIV/0!
73400	499	Other Supplies & Materials	\$ 18,000	628	\$ 17,372	3.49%
73400	509	Refunds	\$ 500	70	\$ 430	14.00%
73400	524	Staff Development	\$ 2,000	-	\$ 2,000	0.00%
73400	599	Other Charges	\$ 2,000	-	\$ 2,000	0.00%
73400	790	Other Equipment	\$ 10,000	-	\$ 10,000	0.00%
		Total Early Childhood Education	\$ 458,369	\$ 133,396	\$ 324,973	29.10%
		CAPITAL OUTLAY				
76100	707	Building Improvements	\$ 225,000	-	\$ 225,000	0.00%
76100	707	Building Improvements - Special Budget Requests	\$ 672,500	-	\$ 672,500	0.00%
76100	707	Reserved for Encumbrances	\$ 91,315	36,133	\$ 55,182	39.57%
76100	799	Other Capital Outlay - Reserved for Encumbrances	\$ 103,113	-	\$ 103,113	0.00%
76100	799	Other Capital Outlay - Playgrounds	\$ 50,000	-	\$ 50,000	0.00%
76100	799	Other Capital Outlay - Coordinated School Health	\$ 40,000	-	\$ 40,000	0.00%

JOHNSON CITY SCHOOLS							
Statement of Revenues, Expenditures, and Changes in Fund Balance							
For the Period Ended October 31, 2025							
						33.33%	
				Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date
76100	799	Other Capital Outlay - Special Budget Requests	\$ 72,000	11,318	\$ 60,682	15.72%	
Total Capital Outlay			\$ 1,253,928	\$ 47,451	\$ 1,206,477	3.78%	
DEBT SERVICE							
82130	601	Sales Tax Trust Fund	\$ 1,837,155	707,118	\$ 1,130,037	38.49%	
82130	601	ESG Bond Principal Payments 2017 Issue	\$ 430,000	-	\$ 430,000	0.00%	
82230	603	ESG Bond Interest Payments - 2017 Issue	\$ 118,900	(959)	\$ 119,859	-0.81%	
82230	699	ESG Bond Other Services/Fees Payments	\$ -	-	\$ -	#DIV/0!	
Total Debt Service			\$ 2,386,055	\$ 706,159	\$ 1,679,896	29.60%	
TRANSFERS							
99100	590	Operating Transfers (PREK)	\$ 52,739	629	\$ 52,110	1.19%	
99100	590	Operating Transfer - SRO Overtime	\$ 10,000	-	\$ 10,000	0.00%	
Total Transfers			\$ 62,739	\$ 629	\$ 62,110	1.00%	
TOTAL EXPENDITURES			\$ 108,537,576	\$ 32,299,535	\$ 75,841,287	29.76%	
NET CHANGE IN FUND BALANCE			\$ (5,674,611)	\$ (3,200,106)	\$ (2,077,750)		
NET CHANGE IN FUND BALANCE BREAKDOWN							
UNDESIGNATED							
Textbooks			\$ 768,700	\$ -	\$ 768,700		
One-Time Bonus			\$ 1,320,500	\$ 1,100,606	\$ 219,894		
Special Budget Requests			\$ 1,100,000	\$ 38,210	\$ 1,061,790		
Capital			\$ 223,552	\$ -	\$ 223,552		
Encumbrances			\$ 1,156,040	\$ 937,778	\$ 218,262		
Local Extended Contracts			\$ 146,280	\$ -	\$ 146,280		
Local Donations			\$ 5,915	\$ -	\$ 5,915		
Chromebooks			\$ 800,000	\$ -	\$ 800,000		
Total Undesignated Fund Balance			\$ 5,520,987	\$ 2,076,593	\$ 3,444,394		
EDUCARE			\$ 153,624	\$ (106,450)	\$ 260,074		
Total Net Change in Fund Balance			\$ 5,674,611	\$ 1,970,143	\$ 3,704,468		

Acct	Acct	AMOUNT
A	Asset	
11130	CASH IN BANK	10,529,627.25
11131	FOOD SERVICE CASH	0.00
11133	RETAINAGE ESCROW ACCOUNT	0.00
11200	INVENTORIES	44,027.19
11300	INVESTMENTS	1,575,988.27
11410	ACCOUNTS RECEIVABLE	1,157.61
11420	DUE FROM WASHINGTON CO GASB 33	19,417,284.00
11430	DUE FROM OTHER GOVERNMENTS	5,749,443.74
11440	DUE FROM OTHER FUNDS	3,537.35
11460	DUE FROM CITY GENERAL FUND	0.00
48610	DONATIONS	0.00
71100	REGULAR INSTRUCTION PROGRAM	0.00
72410	OFFICE OF THE PRINCIPAL	0.00
-----	Asset	37,321,065.41
		=====
L	Liability	
21100	ACCOUNTS PAYABLE	0.00
21200	ACCRUED PAYROLL	-1,258,794.21
21310	INCOME TAX WITHHELD AND UNPAID	0.00
21311	STATE INCOME TAX	0.00
21320	SOCIAL SECURITY TAX	-77,941.51
21325	EMPLOYEE MEDICARE DEDUCTION	-18,228.31
21330	RETIREMENT CONTRIBUTIONS	-82,764.70
21331	THE TRUST COMPANY	-789.58
21332	GREAT WEST DC PLAN	-176.40
21340	FAMILY HEALTH INSURANCE	0.00
21341	MEDICAL INSURANCE	37,635.09
21342	SECTION 125	-93,477.61
21344	PAYROLL DEDUCTIONS	-34,299.37
21345	JCEA	0.00
21346	NTA	0.00
21347	NAS INC	-1,582.80
21348	DENTAL INSURANCE	-42,303.59
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	0.00
21410	CONSTRUCTION RETAINAGE PAYABLE	0.00
21500	DUE TO OTHER FUNDS	-50.00
21518	DEFERRED REVENUE	-19,418,787.00
21520	DUE TO FOOD SERVICE	-425,502.56
21521	REVTRAK CLEARING ACCOUNT	-617.14
21540	DUE TO DEBT SERVICE FUND 1/4 C	-527,033.10
21555	DUE TO OTHER GOVERNMENTS	0.00
-----	Liability	-21,944,712.79
		=====

Acct	Acct	AMOUNT
Q	Equity	
34110	RESERVED FOR ENCUMBRANCES - CU	-1,156,814.21
34130	RESERVED FOR CHROMEBOOKS	-84,322.72
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	-72,121.76
34170	RESERVED FOR PROJECT SMILE	0.00
34179	LOCAL EXTENDED CONTRACTS	-146,280.00
34180	RESERVED FOR SUMMER SCHOOL	0.00
34181	RESERVED FOR LOCAL DONATIONS	-5,914.95
34379	RESERVED FOR EXTENDED CONTRACT	0.00
34380	RESERVED FOR CAREER LADDER PRO	2,063.58
34381	RESERVED FOR BEP CLASSROOM	0.00
34383	RESERVED FOR TECHNOLOGY	0.00
34384	RESERVED FOR TEXTBOOKS	0.00
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	0.00
34394	RESERVE FOR HVAC	0.00
34395	RESERVE FOR SPECIAL BUDGET REQ	-583,000.00
34400	RESERVED FOR COMPENSATED ABSEN	-4,208,177.34
34450	RESERVED FOR GOLLONG	0.00
35110	DESIGNATED FOR 0.03 FUND BALAN	-3,049,135.41
35120	DESIGNATED FOR STIMULUS RECOVE	0.00
39000	UNDESIGNATED FUND BALANCE	-6,072,649.81
-----	Equity	-15,376,352.62
		=====
-----		0.00
	Grand Asset Totals	37,321,065.41
	Grand Liability Totals	-21,944,712.79
	Grand Equity Totals	-15,376,352.62
	Grand Totals	0.00

Number of Accounts: 457

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

Fnd Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE COLLECTIONS	YEAR-TO-DATE COLLECTIONS	UNCOLLECTED REVENUES	PERCENT COLLECTED
40000						
141	40110	12,738,140.00	488,963.03	539,170.35	12,198,969.65	4.23%
141	40120	280,555.00	43,584.44	88,541.90	192,013.10	31.56%
141	40130	100,000.00	2,914.89	41,540.71	58,459.29	41.54%
141	40140	135,000.00	5,326.95	13,531.95	121,468.05	10.02%
141	40150	5,500.00	7.37	104.11	5,395.89	1.89%
141	40162	215,000.00	0.00	195,238.97	19,761.03	90.81%
141	40163	18,000.00	0.00	11,604.91	6,395.09	64.47%
141	40210	20,752,299.00	1,861,422.48	7,319,567.95	13,432,731.05	35.27%
141	40270	517,000.00	3,983.36	117,070.67	399,929.33	22.64%
141	40275	3,500.00	11.31	53.23	3,446.77	1.52%
141	40320	95,000.00	0.00	0.00	95,000.00	0.00%
141	40350	0.00	0.00	0.00	0.00	0.00%
141	40390	0.00	0.00	0.00	0.00	0.00%
141	40---	34,859,994.00	2,406,213.83	8,326,424.75	26,533,569.25	23.89%
41000						
141	41110	1,700.00	114.53	559.09	1,140.91	32.89%
141	41---	1,700.00	114.53	559.09	1,140.91	32.89%
43000						
141	43511	250,000.00	46,348.20	156,992.19	93,007.81	62.80%
141	43512	0.00	0.00	0.00	0.00	0.00%
141	43513	0.00	0.00	0.00	0.00	0.00%
141	43517	30,000.00	-400.00	-350.00	30,350.00	-1.17%
141	43542	0.00	0.00	0.00	0.00	0.00%
141	43581	1,696,900.00	196,138.21	573,072.26	1,123,827.74	33.77%
141	43990	81,000.00	3,329.50	9,605.93	71,394.07	11.86%
141	43---	2,057,900.00	245,415.91	739,320.38	1,318,579.62	35.93%
44000						
141	44110	0.00	0.00	0.00	0.00	0.00%
141	44120	0.00	0.00	0.00	0.00	0.00%
141	44146	0.00	0.00	0.00	0.00	0.00%
141	44160	23,000.00	1,513.18	5,462.46	17,537.54	23.75%
141	44170	0.00	5,691.02	9,962.77	-9,962.77	0.00%
141	44530	0.00	0.00	0.00	0.00	0.00%
141	44570	11,000.00	10,945.95	20,945.95	-9,945.95	190.42%
141	44990	0.00	50.97	149.63	-149.63	0.00%
141	44---	34,000.00	18,201.12	36,520.81	-2,520.81	107.41%

Fnd Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE COLLECTIONS	YEAR-TO-DATE COLLECTIONS	UNCOLLECTED REVENUES	PERCENT COLLECTED
46000						
141	46510 TISA	49,705,348.00	4,912,473.81	14,737,421.41	34,967,926.59	29.65%
141	46511 BASIC EDUCATION PROGRAM	0.00	0.00	0.00	0.00	0.00%
141	46512 BEP ARRA	0.00	0.00	0.00	0.00	0.00%
141	46513 TISA ON-BEHALF PAYMENTS	0.00	0.00	0.00	0.00	0.00%
141	46530 ENGERY EFFICIENT SCHOOLS	0.00	0.00	0.00	0.00	0.00%
141	46550 DRIVER EDUCATION	11,000.00	0.00	0.00	11,000.00	0.00%
141	46590 OTHER STATE EDUCATION FUNDS	1,390,518.00	0.00	1,341,032.20	49,485.80	96.44%
141	46592 INTERNET CONNECTIVITY	0.00	0.00	0.00	0.00	0.00%
141	46596 PAID PARENTAL LEAVE	0.00	0.00	0.00	0.00	0.00%
141	46610 CAREER LADDER PROGRAM	63,500.00	31,587.14	31,587.14	31,912.86	49.74%
141	46612 EXTENDED CONTRACT	0.00	0.00	0.00	0.00	0.00%
141	46615 EXTENDED CONTRACT ARRA	0.00	0.00	0.00	0.00	0.00%
141	46690 TEST FEE	0.00	0.00	0.00	0.00	0.00%
141	46850 MIXED DRINK TAX	0.00	0.00	0.00	0.00	0.00%
141	46980 OTHER STATE GRANTS	0.00	0.00	0.00	0.00	0.00%
141	46990 OTHER STATE REVENUES	0.00	0.00	0.00	0.00	0.00%
141	46---	51,170,366.00	4,944,060.95	16,110,040.75	35,060,325.25	31.48%
47000						
141	47143 EDUCATION OF THE HANDICAPPED A	0.00	0.00	0.00	0.00	0.00%
141	47304 REMOTE TECHNOLOGY GRANT	0.00	0.00	0.00	0.00	0.00%
141	47590 OTHER FEDERAL THROUGH STATE	0.00	0.00	0.00	0.00	0.00%
141	47640 ROTC REIMBURSEMENT	75,000.00	0.00	10,984.20	64,015.80	14.65%
141	47---	75,000.00	0.00	10,984.20	64,015.80	14.65%
48000						
141	48610 DONATIONS	0.00	0.00	0.79	-0.79	0.00%
141	48---	0.00	0.00	0.79	-0.79	0.00%
49000						
141	49315 SBITA ISSUED	0.00	0.00	0.00	0.00	0.00%
141	49316 SBITA ISSUED	0.00	0.00	0.00	0.00	0.00%
141	49800 OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00%
141	49810 CITY GENERAL FUND TRANSFER	14,664,005.00	968,894.67	3,875,578.64	10,788,426.36	26.43%
141	49---	14,664,005.00	968,894.67	3,875,578.64	10,788,426.36	26.43%
Grand Revenue Totals		102,862,965.00	8,582,901.01	29,099,429.41	73,763,535.59	28.29%

Number of Accounts: 189

Fnd	Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE	YEAR-TO-DATE	OUTSTANDING	2025-26 FYTD	Percent of
			AMOUNT	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	Unencumbered Bal	Budget Remaining
141	70106	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
141	71100	REGULAR INSTRUCTION PROGRAM	54,665,635.25	4,483,439.37	17,420,909.86	56,389.26	37,188,336.13	68.03
141	71150	ALTERNATIVE INSTRUCTION PROGRA	1,642,486.00	150,265.67	507,405.91	0.00	1,135,080.09	69.11
141	71200	SPECIAL EDUCATION PROGRAM	5,783,154.00	532,615.18	1,623,185.19	4,766.77	4,155,202.04	71.85
141	71300	VOCATION EDUCATION PROGRAM	2,786,436.00	236,779.05	732,973.15	11,185.33	2,042,277.52	73.29
141	71600	ADULT EDUCATION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
141	72110	ATTENDANCE	479,969.00	29,288.46	172,659.20	0.00	307,309.80	64.03
141	72120	HEALTH SERVICES	1,146,701.00	102,201.88	366,145.29	0.00	780,555.71	68.07
141	72130	OTHER STUDENT SUPPORT	3,797,537.00	309,722.47	1,118,280.45	0.00	2,679,256.55	70.55
141	72210	REGULAR INSTRUCTION PROGRAM	6,055,676.72	554,726.39	1,965,152.19	77,848.84	4,012,675.69	66.26
141	72215	ALTERNATIVE INSTRUCTION PROGRA	71,659.00	5,962.65	22,115.73	0.00	49,543.27	69.14
141	72220	SPECIAL EDUCATION PROGRAM	1,543,932.00	160,133.45	464,029.68	2,654.40	1,077,247.92	69.77
141	72230	VOCATION EDUCATION PROGRAM	228,452.00	18,257.07	69,747.69	0.00	158,704.31	69.47
141	72250	TECHNOLOGY	2,546,981.00	167,773.98	798,142.81	12,524.85	1,736,313.34	68.17
141	72260	ADULT PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
141	72310	BOARD OF EDUCATION	1,310,687.00	48,641.07	168,146.03	69,116.17	1,073,424.80	81.90
141	72320	OFFICE OF THE SUPERINTENDENT	462,054.00	36,120.83	158,584.75	2,189.71	301,279.54	65.20
141	72410	OFFICE OF THE PRINCIPAL	7,039,183.97	571,204.93	2,308,844.50	100.00	4,730,239.47	67.20
141	72510	FISCAL SERVICES	673,581.00	102,179.51	263,816.57	2,902.58	406,861.85	60.40
141	72520	HUMAN RESOURCES	346,134.00	28,336.52	119,891.99	0.00	226,242.01	65.36
141	72610	OPERATION OF PLANT	6,074,729.00	528,370.32	1,851,895.58	0.00	4,222,833.42	69.51
141	72620	MAINTENANCE OF PLANT	2,401,910.63	203,001.37	765,212.90	31,017.06	1,605,680.67	66.85
141	72710	TRANSPORTATION	3,499,392.00	16,156.62	22,112.94	354,636.00	3,122,643.06	89.23
141	72810	CENTRAL AND OTHER	188,180.00	13,810.76	74,070.23	1,811.35	112,298.42	59.68
141	73300	COMMUNITY SERVICES	1,632,014.37	120,009.82	418,577.11	3,890.95	1,209,546.31	74.11
141	73400	EARLY CHILDHOOD EDUCATION	458,369.00	38,474.64	133,395.74	1,054.75	323,918.51	70.67
141	76100	REGULAR CAPITAL OUTLAY	1,253,928.21	11,318.00	47,451.25	222,263.10	984,213.86	78.49
141	82130	PRINCIPAL	2,267,155.00	180,084.74	707,117.84	0.00	1,560,037.16	68.81
141	82230	INTEREST	118,900.00	0.00	-958.65	0.00	119,858.65	100.81
141	99100	TRANSFERS TO OTHER FUNDS	62,739.00	0.00	629.27	0.00	62,109.73	99.00
Grand Expense Totals			108,537,576.15	8,648,874.75	32,299,535.20	854,351.12	75,383,689.83	69.45

Number of Accounts: 6800

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

**SCHOOL BOARD AGENDA ITEM
December 1, 2025 MEETING**

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

BACKGROUND INFORMATION:

PEP – Sales Tax Acct:

Sales Tax deposits for October consisted of \$303,169 for the City portion (August Sales) and \$180,085 for the School portion (July Sales). Since July, local option sales tax received is 4.9% (\$88,167) above the previous year through October 31, 2024.

Interest earned for the month of October totaled \$5,416.

The monthly interest payment for the 2010 Series VII-I-1 Bond was transferred out totaling \$60,479.

Funds were transferred from the PEP/Educational Facilities account to Capital Projects – Schools Fund for the Secure Vestibules/Foyers project and the South Side HVAC Project. Below are the transfer amounts.

- Secure Vestibules/Foyers	\$2,360,209
- South Side HVAC	\$3,990,000

As of October 31, 2025, the Educational Facilities bank account had a balance of \$4,075,671.

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

RESPECTFULLY SUBMITTED: *Leia Valley*

PEP Sales Tax Account (Educational Facilities Trust)
October 31, 2025

	FY26 Budget	October, 2025	1st Quarter	Current Year to Date	% of Budget	Previous Year to Date
Beginning Bank Balance		\$ 9,997,688.65	\$ 8,946,140.21	\$ 8,946,140.21		\$ 7,744,987.41
Revenues						
City Sales Tax	\$ 3,392,000.00	\$ 303,169.40	\$ 894,955.08	\$ 1,198,124.48	35.32%	\$ 1,148,879.15
School Sales Tax	1,900,000.00	180,084.74	527,033.10	\$ 707,117.84	37.22%	\$ 668,196.05
ADA Adjustment	-	-	-	\$ -	#DIV/0!	\$ -
Washington County Payment	500,000.00			\$ -		\$ -
Interest	38,000.00	5,416.47	23,480.64	\$ 28,897.11	76.05%	\$ 14,236.38
Total Revenues	5,830,000.00	488,670.61	1,445,468.82	1,934,139.43	33.18%	1,831,311.58
Expenditures						
2010 Series VII-I-1 Principal	1,920,000.00	-	-	-	0.00%	-
2010 Series VII-I-1 Interest	595,800.00	60,479.22	150,201.26	210,680.48	35.36%	297,386.40
2010 Series VII-I-1 Fiscal Agent	60,000.00	-	-	-	0.00%	-
2019 GO Bond Library Roof- Principal	-	-	-	-	#DIV/0!	-
2019 Library Roof GO Bond - Interest	-	-	-	-	#DIV/0!	-
2020 GO - Elem Additions Principal	840,000.00	-	-	-	0.00%	-
2020 GO - Elem Additions Interest	365,800.00	-	180,894.98	180,894.98	49.45%	-
2022 GO Bond - Principal	70,000.00	-	-	-	0.00%	38,500.00
2022 GO Bond - Interest	78,000.00	-	39,000.00	39,000.00	50.00%	(7,021.90)
Columbus Powell HVAC	60,000.00	-	-	-	0.00%	-
ITMS Fence - Track	-	-	23,807.00	23,807.00	#DIV/0!	-
Secure Vestibules/Foyers	-	2,360,209.00	-	2,360,209.00	#DIV/0!	-
South Side HVAC	-	3,990,000.00	-	3,990,000.00	#DIV/0!	-
Bank Services Charges	12,150.00		17.14	17.14	0.14%	32.83
Total Expenditures	4,001,750.00	6,410,688.22	393,920.38	6,804,608.60	170.04%	328,897.33
Total Net	\$ 1,828,250.00	\$ (5,922,017.61)	\$ 1,051,548.44	\$ (4,870,469.17)		\$ 1,502,414.25
Ending Balance		\$ 4,075,671.04	\$ 9,997,688.65	\$ 4,075,671.04		\$ 9,247,401.66
Statement Balance		\$ 4,075,671.04	\$ 9,997,688.65			
Difference		\$ -	\$ -			



JOHNSON CITY SCHOOLS

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

Summary of Findings

2025-001 – Purchase Orders:

- A purchase order is to be issued prior to a purchase being initiated. The purchase order is the approval that a purchase can be made up to the amount on the purchase order.
- Purchase orders were issued after the order date or service received. This seemed to happen for purchases in which the bookkeeper did not know what the final charge amount would be. A common occurrence was the bookfair. The solution is to issue a purchase order with a “not to exceed” amount.
- There was an instance of a purchase exceeding the amount on the purchase order. When issuing a purchase order, an allowance for price fluctuations and shipping costs should be included. A purchase should not exceed the purchase amount. If the purchase order is not enough, it should be cancelled and a new purchase order issued if approved prior to the purchase being made.
- Schools with finding:
 - o Cherokee
 - o Mountain View
 - o Science Hill
 - o Woodland

2025-002 – Missing supporting disbursement documentation:

- There were some invoices missing in the backup documentation for a purchase made on a procurement card
- School with finding:
 - o Cherokee

2025-003 – Invoices were not cancelled

- The Internal School Funds Manual requires that once an invoice has been paid, each page of an invoice is to be marked paid with the date.
- School with finding:
 - o Mountain View

2025-004 – Improper use of funds

- Staff school T-shirts were purchased using general donations that did not benefit the welfare of the student body. There was confusion and I believe the school thought that the PTA were going to purchase the shirts. This is one of the purchases in which the purchase order was done after the invoice date.
- School with finding:
 - o Mountain View



BOARD OF EDUCATION

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2025-005 – Fundraisers

- Fundraiser authorization and fundraiser summary were not prepared for apparel sold at athletic games and scoreboard advertising. These are methods of raising funds for the school and so standard fundraiser procedures and forms have to be completed.
- School with finding:
 - o Science Hill

2025-006 – Donations

- Donation summaries were not prepared for two restricted donations that have stipulations of use from the donor. Donations were also not accompanied by written documentation specifying the donor's intended use of the funds for four restricted donations. There must be documentation from the donor specifying the intended use if not for the general operation of the school or for the overall wellbeing of the student body.
- School with finding:
 - o Mountain View

2025-007 – Sales Tax

- Sales tax was not paid on shirts that were sold. The shirts were donated but embroidery services were paid for. Sales tax should have been paid on the cost of the embroidery.
- School with finding:
 - o Mountain View

2025-008 – Deposits

- Deposits were not made within 3 banking days. The deposits found were made on day 4. The date the funds are received count as day 1.
- School with finding:
 - o Towne Acres



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JOHNSON CITY SCHOOLS

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

To: Johnson City Board of Education
From: Leia Valley, Supervisor of Finance
Subject: Internal School Funds Audit 2024-25
Date: November 13, 2025

Please accept this request to approve the 2024-25 Internal School Funds Audit for the Johnson City Schools. The audit has been issued with the opinion that our financial statements present fairly, in all material respects, the financial position of our schools as of June 30, 2025, in accordance with the financial reporting provision of the *Internal School Funds Manual*. Hard copies of the audit are available of the audit upon request.

There were four significant deficiencies in internal control and four significant deficiencies in compliance were identified. Four were repeated findings from the previous year. The auditor's report and notation of the findings can be found starting on page 50 of the Internal School Funds Audit. The Matrix of Findings by School can be found on page 54. Attached is a corrected action plan for each school with findings. This year the auditor met with each school Principal and/or Bookkeeper to explain the findings and any other matters that were found when performing the audit.

Liberty Bell Middle School, Indian Trail Middle School, North Side, Lake Ridge Elementary, South Side Elementary, and Fairmont Elementary had no findings for the 24-25 fiscal year.

The schools combined collected and accounted for a total of \$2,471,004 during 24-25 and expended \$2,328,206. The schools started the year with a combined fund balance of \$1,459,940 and ended the year with \$1,602,738.

Please let me know if you have questions.



BOARD OF EDUCATION

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Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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



JOHNSON CITY, TENNESSEE SCHOOL BOARD -
INTERNAL SCHOOL FUNDS

Annual Financial Report

Year Ended June 30, 2025

Audited by:



JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Annual Financial Report
Year Ended June 30, 2025

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JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Annual Financial Report (Continued)

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JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Roster of Officials

June 30, 2025

Interim Superintendent of Schools

Dr. Greg Wallace

Director of Finance

Leia Valley, CPA

Board of Education

Jonathan Kinnick - Chair

Paula Treece – Vice Chair

Rick Smith - Secretary

Thomas Hager, Jr.

Kathy Hall

Dr. Ginger Carter

Celia Martin

Schools

Science Hill High

Indian Trail Middle

Liberty Bell Middle

Cherokee Elementary

Fairmont Elementary

Lake Ridge Elementary

Mountain View Elementary

North Side Elementary

South Side Elementary

Towne Acres Elementary

Woodland Elementary

Principals

Dr. Josh Carter

Dr. James Jacobs

Dr. Kelsey Walker

Richard Hutson

Dr. JoDee Dotson

Dr. Tiffany Hibbitts

Dr. Chelsea Lee

Chad Moore

Kaytee Jones

Dr. Josh Simmons

Dr. Karen Reach



Independent Auditors' Report

Chairman and Members of the
Johnson City, Tennessee School Board
Johnson City, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Johnson City Board of Education - Internal School Funds ("School Funds") which comprise the combined and individual school balance sheets - regulatory basis, as of June 30, 2025, and the related combined and individual school statements of revenues, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the School Funds as of June 30, 2025, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Schools Funds as of June 30, 2025, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Schools Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual*, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the combined and individual school financial statements - regulatory basis that collectively comprise the School Funds' basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements - regulatory basis of the schools. As described in Note 1 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by the School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements - regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis or to the basic financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements - regulatory basis as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Roster of Officials but does not include the basic financial statements - regulatory basis and our auditors' report thereon. Our opinions on the basic financial statements - regulatory basis do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements - regulatory basis, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements - regulatory basis, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2025 on our consideration of the School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Funds' internal control over financial reporting and compliance.

ClearPoint CPAs PC

Greeneville, Tennessee
August 18, 2025

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Combined Balance Sheet - Regulatory Basis - All Schools
 June 30, 2025

	Science Hill High School and Vocational Center	Indian Trail Middle School	Liberty Bell Middle School	Cherokee Elementary	Fairmont Elementary	Lake Ridge Elementary	Mountain View Elementary	North Side Elementary	South Side Elementary	Towne Acres Elementary	Woodland Elementary	Total
ASSETS												
Cash in checking	\$ 910,966	\$ 100,649	\$ 99,850	\$ 74,126	\$ 18,351	\$ 158,338	\$ 48,265	\$ 42,564	\$ 49,384	\$ 40,199	\$ 26,022	\$ 1,568,714
Accounts receivable	35,383	-	-	-	25	-	-	200	-	-	3,746	39,354
Other assets	-	-	149	-	-	-	1,517	11	4,016	34	-	5,727
Total assets	\$ 946,349	\$ 100,649	\$ 99,999	\$ 74,126	\$ 18,376	\$ 158,338	\$ 49,782	\$ 42,775	\$ 53,400	\$ 40,233	\$ 29,768	\$ 1,613,795
LIABILITIES AND FUND BALANCES												
Accounts payable	\$ 3,375	\$ 489	\$ 539	\$ 863	\$ 299	\$ 1,635	\$ 247	\$ 764	\$ 1,738	\$ 352	\$ 756	\$ 11,057
Fund Balances:												
Restricted	942,974	100,160	99,460	73,263	18,077	156,703	49,535	42,011	51,662	39,881	29,012	1,602,738
Total fund balances	942,974	100,160	99,460	73,263	18,077	156,703	49,535	42,011	51,662	39,881	29,012	1,602,738
Total liabilities and fund balances	\$ 946,349	\$ 100,649	\$ 99,999	\$ 74,126	\$ 18,376	\$ 158,338	\$ 49,782	\$ 42,775	\$ 53,400	\$ 40,233	\$ 29,768	\$ 1,613,795

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis - All Schools
 Year Ended June 30, 2025

	Science Hill High School And Vocational Center	Indian Trail Middle School	Liberty Bell Middle School	Cherokee Elementary	Fairmont Elementary	Lake Ridge Elementary	Mountain View Elementary	North Side Elementary	South Side Elementary	Towne Acres Elementary	Woodland Elementary	Total
Fund Balances, July 1, 2024	\$ 901,941	\$ 79,507	\$ 93,376	\$ 65,184	\$ 6,920	\$ 139,359	\$ 42,935	\$ 35,579	\$ 41,173	\$ 39,313	\$ 14,653	\$ 1,459,940
Revenues	1,280,509	232,565	353,004	69,566	78,304	111,751	78,033	52,425	61,530	63,638	89,679	2,471,004
Expenditures	1,239,476	211,912	346,920	61,487	67,147	94,407	71,433	45,993	51,041	63,070	75,320	2,328,206
Excess of revenues over (under) expenditures	41,033	20,653	6,084	8,079	11,157	17,344	6,600	6,432	10,489	568	14,359	142,798
Other financing sources (uses):												
Operating transfers in	57,811	1,212	2,500	-	-	-	-	-	-	-	-	61,523
Operating transfers out	(57,811)	(1,212)	(2,500)	-	-	-	-	-	-	-	-	(61,523)
Total other financial sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess of revenues over (under) expenditures and other uses	41,033	20,653	6,084	8,079	11,157	17,344	6,600	6,432	10,489	568	14,359	142,798
Fund balances, June 30, 2025	\$ 942,974	\$ 100,160	\$ 99,460	\$ 73,263	\$ 18,077	\$ 156,703	\$ 49,535	\$ 42,011	\$ 51,662	\$ 39,881	\$ 29,012	\$ 1,602,738

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Science Hill High School and Vocational Center
June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
General fund	\$ 135,222	\$ 7,081	\$ 142,303	\$ -	\$ 142,303	\$ 142,303	\$ 142,303
Restricted funds:							
Athletic fund	202,176	-	202,176	-	202,176	202,176	202,176
Educare	(2,575)	2,575	-	-	-	-	-
Rev Trak	289	-	289	289	-	-	289
Board of Education allocations	137,459	-	137,459	1,153	136,306	136,306	137,459
Clubs:							
Academic honors	(4,843)	4,843	-	-	-	-	-
Coke rebates	22,805	-	22,805	-	22,805	22,805	22,805
Amnesty international	203	-	203	-	203	203	203
Baseball donation	26,132	-	26,132	-	26,132	26,132	26,132
Basketball donation - boys	19,479	-	19,479	-	19,479	19,479	19,479
Basketball donation - girls	3,124	-	3,124	-	3,124	3,124	3,124
Beta club	552	-	552	-	552	552	552
BPA/FBLA	1,946	-	1,946	-	1,946	1,946	1,946
Building trades	2,378	-	2,378	-	2,378	2,378	2,378
Career ladder	151	-	151	-	151	151	151
Criminal justice	2,342	-	2,342	-	2,342	2,342	2,342
Donation #4	5,816	-	5,816	-	5,816	5,816	5,816
Skills USA cosmetology	621	-	621	-	621	621	621
Skills USA automotive	1,846	-	1,846	-	1,846	1,846	1,846
Skills USA construction	2,429	-	2,429	-	2,429	2,429	2,429
Skills culinary	442	-	442	-	442	442	442

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Balance Sheet - Regulatory Basis (Continued)
 Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
				LIABILITIES	FUND BALANCES		
	Cash in Checking	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
Clubs (Continued):							
Forensic club	\$ 139	\$ -	\$ 139	\$ -	\$ 139	\$ 139	\$ 139
Cross country boys donation	81	-	81	-	81	81	81
Cross country girls donation	100	-	100	-	100	100	100
Dance team	1,179	-	1,179	-	1,179	1,179	1,179
Skills USA drafting	725	-	725	-	725	725	725
FCA	1,060	-	1,060	-	1,060	1,060	1,060
FFA	1,576	-	1,576	-	1,576	1,576	1,576
FCCLA - pace	1,201	-	1,201	-	1,201	1,201	1,201
Football donation	5,468	-	5,468	-	5,468	5,468	5,468
French club	433	-	433	-	433	433	433
JCS Foundation grants	1,141	-	1,141	-	1,141	1,141	1,141
Hospitality and tourism	110	-	110	-	110	110	110
Graduation	(20,884)	20,884	-	-	-	-	-
German club	81	-	81	-	81	81	81
Golf donation	2,894	-	2,894	-	2,894	2,894	2,894
Health science	3,980	-	3,980	-	3,980	3,980	3,980
HOSA	1,329	-	1,329	-	1,329	1,329	1,329
Junior chef academy	289	-	289	-	289	289	289
Lacrosse boys donation	361	-	361	-	361	361	361
Skills USA welding	245	-	245	-	245	245	245
Medieval battle	291	-	291	-	291	291	291
Med tech	1,245	-	1,245	-	1,245	1,245	1,245

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis (Continued)
Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES			Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances		
Clubs (Continued):								
Model United Nations club	\$ 259	\$ -	\$ 259	\$ -	\$ 259	\$ 259	\$ 259	\$ 259
Mu alpha theta	500	-	500	-	500	500	500	500
Robotics club	10,198	-	10,198	-	10,198	10,198	10,198	10,198
RHO Kappa National Honor Society	34	-	34	-	34	34	34	34
Scholar's bowl	285	-	285	-	285	285	285	285
Scoreboard stadium	104,249	-	104,249	-	104,249	104,249	104,249	104,249
Soccer boys donation	456	-	456	-	456	456	456	456
Soccer girls donation	2,017	-	2,017	-	2,017	2,017	2,017	2,017
Softball donation	5,153	-	5,153	-	5,153	5,153	5,153	5,153
Spanish club	775	-	775	-	775	775	775	775
Swimming donation	3,655	-	3,655	-	3,655	3,655	3,655	3,655
Tennis boys donation	833	-	833	-	833	833	833	833
Tennis girls donation	1,394	-	1,394	-	1,394	1,394	1,394	1,394
Track donation	806	-	806	-	806	806	806	806
Topper cheer squad	45	-	45	-	45	45	45	45
Volleyball donation	5,736	-	5,736	-	5,736	5,736	5,736	5,736
Field house donation	498	-	498	-	498	498	498	498
Wrestling donation	764	-	764	-	764	764	764	764
Total club funds	226,124	25,727	251,851	-	251,851	251,851	251,851	251,851

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Balance Sheet - Regulatory Basis (Continued)
 Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
Class funds:							
Agriculture	\$ 765	\$ -	\$ 765	\$ -	\$ 765	\$ 765	\$ 765
Anatomy and physiology	3	-	3	-	3	3	3
AP exams	11,538	-	11,538	-	11,538	11,538	11,538
Art	20	-	20	-	20	20	20
Band	9,793	-	9,793	-	9,793	9,793	9,793
Beauty and fashion	79	-	79	-	79	79	79
Bookstore	39,472	-	39,472	-	39,472	39,472	39,472
Business education	1,850	-	1,850	-	1,850	1,850	1,850
CAD	849	-	849	-	849	849	849
Cheerleading junior varsity	15	-	15	-	15	15	15
Cheerleading varsity	17,092	-	17,092	-	17,092	17,092	17,092
Chemistry	30	-	30	-	30	30	30
Choral department	1,202	-	1,202	-	1,202	1,202	1,202
Computer technology	8,697	-	8,697	-	8,697	8,697	8,697
Construction tech	5,009	-	5,009	-	5,009	5,009	5,009
Culinary arts	223	-	223	-	223	223	223
Donation #2	21,900	-	21,900	-	21,900	21,900	21,900

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Balance Sheet - Regulatory Basis (Continued)
 Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
Class funds (Continued):							
Donation #3	\$ 5,073	\$ -	\$ 5,073	\$ -	\$ 5,073	\$ 5,073	\$ 5,073
Donation #5	185	-	185	-	185	185	185
Donation #6	1,109	-	1,109	-	1,109	1,109	1,109
Drama	4,747	-	4,747	1,933	2,814	2,814	4,747
Driver education	3,800	-	3,800	-	3,800	3,800	3,800
English dual enrollment	5,196	-	5,196	-	5,196	5,196	5,196
Grant #1	405	-	405	-	405	405	405
Junior ROTC	191	-	191	-	191	191	191
Junior-Senior prom	46,748	-	46,748	-	46,748	46,748	46,748
Library	1,045	-	1,045	-	1,045	1,045	1,045
Lost and damaged books	1,996	-	1,996	-	1,996	1,996	1,996
Niswonger grants	150	-	150	-	150	150	150
Orchestra	501	-	501	-	501	501	501
Physical education/wellness	454	-	454	-	454	454	454
Special education	5,553	-	5,553	-	5,553	5,553	5,553
Stadium rental	900	-	900	-	900	900	900

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Balance Sheet - Regulatory Basis (Continued)
 Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
Class funds (Continued):							
Statistics	\$ 3,951	\$ -	\$ 3,951	\$ -	\$ 3,951	\$ 3,951	\$ 3,951
Stem 1 foundation	6,275	-	6,275	-	6,275	6,275	6,275
Student activities council	259	-	259	-	259	259	259
Teaching as a profession	127	-	127	-	127	127	127
Topper mentors attendance	2,195	-	2,195	-	2,195	2,195	2,195
Weightlifting	2,497	-	2,497	-	2,497	2,497	2,497
Welding	242	-	242	-	242	242	242
Women in stem	135	-	135	-	135	135	135
Total class funds	<u>212,271</u>	<u>-</u>	<u>212,271</u>	<u>1,933</u>	<u>210,338</u>	<u>210,338</u>	<u>212,271</u>
Total restricted funds	<u>775,744</u>	<u>28,302</u>	<u>804,046</u>	<u>3,375</u>	<u>800,671</u>	<u>800,671</u>	<u>804,046</u>
Total general and restricted funds	<u>\$ 910,966</u>	<u>\$ 35,383</u>	<u>\$ 946,349</u>	<u>\$ 3,375</u>	<u>\$ 942,974</u>	<u>\$ 942,974</u>	<u>\$ 946,349</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Science Hill High School and Vocational Center
Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2024	Revenues	Expenditures	Transfers In (Out)	June 30, 2025
General fund:					
Administration	\$ -	\$ -	\$ 1,484	\$ -	\$ -
Awards		-	1,974	-	
Instruction		-	1,888	-	
Operation and maintenance		-	22,363	-	
Other fines		742	-	-	
Parking fees		280	-	-	
Picture commission		4,091	-	-	
Rebate/charges for services		5,801	-	-	
Service charges		-	3,247	-	
Student community service supplies		-	1,935	-	
Testing		2,600	1,371	-	
Yearbooks		90,942	79,838	-	
Vending		7,944	-	-	
Total general fund	144,003	112,400	114,100	-	142,303
Restricted funds:					
Board of Education allocations:					
Copier	12,383	18,840	23,739	(5,000)	2,484
Instructional supplies	2,552	72,930	72,944	15,000	17,538
Forward funding	4,290	12,763	20,363	10,000	6,690
Science materials	7	6,081	5,943	-	145
Fee waivers	29,852	42,332	16,110	(35,210)	20,864
Performing music fee waivers	-	5,570	720	-	4,850
Postal charges	-	1,500	1,500	-	-
AC copier	11,475	4,862	1,594	-	14,743
AC instructional supplies	16,941	14,586	8,547	-	22,980
ALC forward funding	13,073	-	1,859	-	11,214
AC other supplies	10,941	2,431	2,827	3,156	13,701
AC other charges	4,216	-	332	-	3,884
CTE copier	3,031	1,696	2,740	-	1,987
CTE instructional supplies	3,367	9,690	10,031	(2,700)	326
CTE forward funding	438	1,696	4,727	2,700	107
AC office supplies	5,202	2,431	2,529	-	5,104
CTE travel	301	162	-	-	463
AC travel	4,461	-	3,600	-	861
CTE office supplies	625	162	28	-	759
Dues and memberships	935	-	-	-	935
Travel	1,580	2,000	363	-	3,217
Office supplies	523	2,579	4,648	5,000	3,454
Total board of education allocations	126,193	202,311	185,144	(7,054)	136,306

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)
Science Hill High School and Vocational Center

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2024	Revenues	Expenditures	Transfers In (Out)	June 30, 2025
Restricted funds (Continued):					
Athletic fund	\$ 177,969	\$ 411,844	\$ 387,637	\$ -	\$ 202,176
Club funds:					
Academic honors	-	4,843	4,843	-	-
Coke rebates	17,249	8,357	2,801	-	22,805
ALC	86	-	86	-	-
Amnesty international	203	-	-	-	203
Baseball donation	18,507	68,079	60,454	-	26,132
Basketball donation - boys	15,973	22,840	19,334	-	19,479
Basketball donation - girls	3,626	5,715	6,217	-	3,124
Beta club	545	2,270	2,263	-	552
BPA/FBLA	189	9,268	7,511	-	1,946
Building trades	1,624	1,100	346	-	2,378
Career ladder	151	-	-	-	151
Criminal justice	175	2,167	-	-	2,342
Donation #4	6,055	-	239	-	5,816
Skills USA cosmetology	621	-	-	-	621
Skills USA automotive	2,915	1,535	2,604	-	1,846
Skills USA construction	4,995	4,480	7,046	-	2,429
Skills culinary	68	374	-	-	442
Forensic club	139	-	-	-	139
Cross country boys donation	70	2,040	2,029	-	81
Cross country girls donation	642	2,660	3,202	-	100
Dance team	374	8,111	7,306	-	1,179
Topper dance team	301	700	1,001	-	-
Skills USA drafting	725	-	-	-	725
FCA	1,246	500	686	-	1,060
FFA	2,659	3,389	4,472	-	1,576
FCCLA - pace	937	1,086	822	-	1,201
Football donation	2,282	13,730	10,544	-	5,468
French club	534	140	241	-	433
JCS Foundation grants	64	14,957	13,880	-	1,141
Hospitality and tourism	110	-	-	-	110
Graduation	-	36,592	36,592	-	-
German club	81	-	-	-	81
Golf donation	2,169	6,140	5,415	-	2,894
Health science	3,900	80	-	-	3,980
HOSA	1,479	2,470	2,620	-	1,329
Junior chef academy	289	-	-	-	289

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)
Science Hill High School and Vocational Center

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
Club funds (Continued):					
Latin club	\$ 332	\$ -	\$ -	\$ (332)	\$ -
Lacrosse boys donation	-	7,630	7,269	-	361
9-12 leadership	78	-	-	(78)	-
Skills USA welding	1,245	-	1,000	-	245
Medieval battle	291	-	-	-	291
Med tech	1,245	-	-	-	1,245
Model United Nations club	259	-	-	-	259
Mu alpha theta	500	-	-	-	500
Quidditch team	24	-	-	(24)	-
Robotics club	11,902	10,132	11,836	-	10,198
RHO Kappa National Honor Society	34	-	-	-	34
Scholar's bowl	188	400	303	-	285
Scoreboard stadium	123,314	32,000	51,065	-	104,249
Soccer boys donation	456	10,205	10,205	-	456
Soccer girls donation	3,262	-	1,245	-	2,017
Softball donation	3,217	18,734	16,798	-	5,153
Science National Honor's Society	-	300	300	-	-
Spanish club	775	-	-	-	775
Poetry society	63	-	-	(63)	-
Random acts of kindness	10	-	-	(10)	-
Swimming donation	5,223	645	2,213	-	3,655
Tennis boys donation	1,603	-	770	-	833
Tennis girls donation	1,394	-	-	-	1,394
Track donation	770	36	-	-	806
Topper cheer squad	45	-	-	-	45
Volleyball donation	9,607	16,917	20,788	-	5,736
Volunteer Science Hill	598	-	-	(598)	-
Field house donation	498	-	-	-	498
Wrestling donation	1,247	800	1,283	-	764
Total club funds	<u>259,163</u>	<u>321,422</u>	<u>327,629</u>	<u>(1,105)</u>	<u>251,851</u>

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)
Science Hill High School and Vocational Center

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2024	Revenues	Expenditures	Transfers In (Out)	June 30, 2025
Class funds:					
9th grade enrichment	\$ 247	\$ -	\$ -	\$ (247)	\$ -
Agriculture	765	-	-	-	765
Anatomy and physiology	161	-	158	-	3
AP exams	9,933	2,777	1,172	-	11,538
Art	920	7,005	10,435	2,530	20
Auditorium rental	335	-	-	(335)	-
Band	8,956	20,076	24,164	4,925	9,793
Beauty and fashion	79	-	-	-	79
Biology	8	-	8	-	-
Bookstore	30,174	61,913	52,615	-	39,472
Business education	50	1,800	-	-	1,850
CAD	849	-	-	-	849
Canvas online course fee	-	15,720	15,720	-	-
Cheerleading junior varsity	15	-	-	-	15
Cheerleading varsity	18,711	27,649	29,268	-	17,092
Chemistry	41	350	361	-	30
Choral department	108	-	966	2,060	1,202
Chromebook damage	-	5,765	5,765	-	-
Computer technology	1,984	7,375	662	-	8,697
Construction tech	3,789	5,481	4,261	-	5,009
Counseling and mental health	7	-	7	-	-
Culinary arts	223	-	-	-	223
Donation #2	21,666	2,200	1,966	-	21,900
Donation #3	5,073	1,400	1,400	-	5,073
Donation #5	60	125	-	-	185
Donation #6	835	1,073	799	-	1,109
Drama	1,919	25,794	24,899	-	2,814
Driver education	3,500	300	-	-	3,800
English	-	15	15	-	-
English dual enrollment	7,754	2,700	5,258	-	5,196
French	132	-	132	-	-
German	17	-	17	-	-
Grant #1	405	-	-	-	405
Junior ROTC	261	668	738	-	191
Junior-Senior prom	39,704	20,455	13,411	-	46,748
Latin	24	-	24	-	-
Library	1,136	768	859	-	1,045
Lost and damaged books	7,825	1,737	7,566	-	1,996
Marquis sign	57	-	-	(57)	-
Mathematics	73	-	73	-	-

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)
Science Hill High School and Vocational Center

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
Class funds (Continued):					
Niswonger grants	\$ 139	\$ 248	\$ 237	\$ -	\$ 150
Orchestra	39	-	233	695	501
Physical education/wellness	470	1,000	1,016	-	454
Physics	168	-	168	-	-
Social studies	-	260	260	-	-
Special education	6,201	10,540	11,188	-	5,553
Stadium rental	900	-	-	-	900
Statistics	3,951	-	-	-	3,951
Stem 1 foundation	4,605	4,182	2,512	-	6,275
Student activities council	2,146	-	3,631	1,744	259
Teaching as a profession	2	125	-	-	127
Theater	112	-	112	-	-
Topper creations	3,156	-	-	(3,156)	-
Topper mentors attendance	2,161	1,848	1,814	-	2,195
Weightlifting	2,497	-	-	-	2,497
Welding	270	-	28	-	242
Women in stem	-	1,183	1,048	-	135
Total class funds	194,613	232,532	224,966	8,159	210,338
Total restricted funds	757,938	1,168,109	1,125,376	-	800,671
Total general and restricted funds	\$ 901,941	\$ 1,280,509	\$ 1,239,476	\$ -	\$ 942,974

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Indian Trail Middle School

June 30, 2025

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
			Accounts Payable	Restricted	Total Fund Balances	
General fund	\$ 30,812	\$ 30,812	\$ -	\$ 30,812	\$ 30,812	\$ 30,812
Restricted fund:						
Board of Education allocations:						
Instructional supplies and materials	855	855	475	380	380	855
Alternative other supplies	265	265	-	265	265	265
Library books	394	394	-	394	394	394
Forward funding	2,274	2,274	-	2,274	2,274	2,274
Fee waivers	3,903	3,903	-	3,903	3,903	3,903
Science materials	1,082	1,082	-	1,082	1,082	1,082
Office supplies	95	95	-	95	95	95
Total board of education allocations	8,868	8,868	475	8,393	8,393	8,868
Miscellaneous restricted funds:						
Rev Trak	14	14	14	-	-	14
Donations #1	3,082	3,082	-	3,082	3,082	3,082
Donations #2	1,986	1,986	-	1,986	1,986	1,986
Donations #3	7,199	7,199	-	7,199	7,199	7,199
Donations #4	4,207	4,207	-	4,207	4,207	4,207
JCS Foundation grants	7	7	-	7	7	7
Grant #3	59	59	-	59	59	59
Library	1,999	1,999	-	1,999	1,999	1,999
Jr beta club	-	-	-	-	-	-
Blue grass club	122	122	-	122	122	122
Pep club	271	271	-	271	271	271
Student ambassador's club	1,023	1,023	-	1,023	1,023	1,023
Robotics club	540	540	-	540	540	540
Total miscellaneous restricted funds	20,509	20,509	14	20,495	20,495	20,509

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Balance Sheet - Regulatory Basis (Continued)
 Indian Trail Middle School

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		Total
			Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
Class funds:						
Athletics	24,107	24,107	-	24,107	24,107	24,107
Baseball	6,967	6,967	-	6,967	6,967	6,967
Band	6,051	6,051	-	6,051	6,051	6,051
Chorus	977	977	-	977	977	977
Orchestra	1,560	1,560	-	1,560	1,560	1,560
Science	44	44	-	44	44	44
Steam academy	754	754	-	754	754	754
Total class funds	<u>40,460</u>	<u>40,460</u>	<u>-</u>	<u>40,460</u>	<u>40,460</u>	<u>40,460</u>
Total restricted fund	<u>69,837</u>	<u>69,837</u>	<u>489</u>	<u>69,348</u>	<u>69,348</u>	<u>69,837</u>
Total general and restricted funds	<u>\$ 100,649</u>	<u>\$ 100,649</u>	<u>\$ 489</u>	<u>\$ 100,160</u>	<u>\$ 100,160</u>	<u>\$ 100,649</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Indian Trail Middle School
Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2024	Revenues	Expenditures	Transfers In (Out)	June 30, 2025
General fund:					
Administrative	\$ -	\$ -	\$ 949	\$ -	\$ -
Class fees		7,288	-	-	
Instructional supplies and materials		-	526	-	
Maintenance		-	3,663	-	
Field trips		21,010	19,167	-	
Other fines		1,458	-	-	
Service charges		-	206	-	
Pictures		988	-	-	
Vending		212	-	-	
Yearbooks		12,330	11,331	-	
Total general fund	23,368	43,286	35,842	-	30,812
Restricted fund:					
Board of Education allocations:					
Copier	-	6,185	6,185	-	-
Instructional supplies and materials	483	19,130	19,233	-	380
Alternative instructional supplies	-	1,060	666	-	394
Alternative other supplies	-	265	-	-	265
Library books	-	5,786	5,786	-	-
Forward funding	-	12,000	9,726	-	2,274
Fee waivers	438	23,997	20,532	-	3,903
Performing music fee waivers	-	3,155	3,155	-	-
Science materials	-	1,995	913	-	1,082
Office supplies	-	798	703	-	95
Total board of education allocations	921	74,371	66,899	-	8,393

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)
Indian Trail Middle School

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
Other restricted funds:					
Donations #1	\$ 2,930	\$ 1,675	\$ 1,523	\$ -	\$ 3,082
Donations #2	1,486	500	-	-	1,986
Donations #3	8,491	973	2,265	-	7,199
Donations #4	4,588	1,102	1,483	-	4,207
JCS Foundation grants	-	3,097	3,090	-	7
Grant #3	59	-	-	-	59
Chromebook damage	-	3,049	3,049	-	-
Library	1,810	5,597	5,408	-	1,999
Jr beta club	1,212	-	-	(1,212)	-
Blue grass club	122	-	-	-	122
Pep club	271	-	-	-	271
Student ambassador's club	-	9,838	10,027	1,212	1,023
Robotics club	831	3,170	3,461	-	540
Total other restricted funds	<u>21,800</u>	<u>29,001</u>	<u>30,306</u>	<u>-</u>	<u>20,495</u>
Class funds:					
Athletics	17,184	59,708	52,785	-	24,107
Baseball	7,731	7,395	8,159	-	6,967
Band	4,845	14,729	13,523	-	6,051
Chorus	1,628	2,455	3,106	-	977
Orchestra	1,232	1,620	1,292	-	1,560
Science	44	-	-	-	44
Steam academy	754	-	-	-	754
Total class funds	<u>33,418</u>	<u>85,907</u>	<u>78,865</u>	<u>-</u>	<u>40,460</u>
Total restricted fund	<u>56,139</u>	<u>189,279</u>	<u>176,070</u>	<u>-</u>	<u>69,348</u>
Total general and restricted funds	<u>\$ 79,507</u>	<u>\$ 232,565</u>	<u>\$ 211,912</u>	<u>\$ -</u>	<u>\$ 100,160</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Liberty Bell Middle School

June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Other Assets	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
General fund	\$ 41,744	\$ -	\$ 41,744	\$ -	\$ 41,744	\$ 41,744	\$ 41,744
Restricted funds:							
Board of Education allocations:							
Copier	2,050	-	2,050	520	1,530	1,530	2,050
Science materials	323	-	323	-	323	323	323
Library books	37	-	37	-	37	37	37
Total board of education allocations	2,410	-	2,410	520	1,890	1,890	2,410
Miscellaneous restricted funds:							
Rev Trak	19	-	19	19	-	-	19
Donation #1	15	-	15	-	15	15	15
Donation #2	83	-	83	-	83	83	83
Drama	5,017	-	5,017	-	5,017	5,017	5,017
Beta club	754	-	754	-	754	754	754
CDC Patriot puppy treats	223	-	223	-	223	223	223
Library	749	149	898	-	898	898	898
Robotics club	2,500	-	2,500	-	2,500	2,500	2,500
SGA	1,890	-	1,890	-	1,890	1,890	1,890
Total miscellaneous restricted funds	11,250	149	11,399	19	11,380	11,380	11,399
Class funds:							
Athletics	10,854	-	10,854	-	10,854	10,854	10,854
Baseball donation	7,788	-	7,788	-	7,788	7,788	7,788
Band	3,563	-	3,563	-	3,563	3,563	3,563
Cheerleading - 8th	7,175	-	7,175	-	7,175	7,175	7,175
Chorus	2,833	-	2,833	-	2,833	2,833	2,833
Dance	6,764	-	6,764	-	6,764	6,764	6,764
Orchestra	5,469	-	5,469	-	5,469	5,469	5,469
Total class funds	44,446	-	44,446	-	44,446	44,446	44,446
Total restricted funds	58,106	149	58,255	539	57,716	57,716	58,255
Total general and restricted funds	\$ 99,850	\$ 149	\$ 99,999	\$ 539	\$ 99,460	\$ 99,460	\$ 99,999

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Liberty Bell Middle School
Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1,	Revenues	Expenditures	Transfers In (Out)	June 30,
	2024				2025
General fund:					
Administrative	\$ -	\$ -	\$ 1,025	\$ -	\$ -
Field trips		28,274	27,512	-	-
Fines, fees and dues		12,188	-	-	-
Lost/damaged textbooks		10	-	-	-
Instructional supplies and materials		-	4,657	-	-
Operations and maintenance		-	8,422	-	-
Pictures		791	-	-	-
Vending		4,994	-	-	-
Yearbooks		15,990	13,417	-	-
Total general fund	34,530	62,247	55,033	-	41,744
Restricted funds:					
Board of Education allocations:					
Copier	-	12,000	12,970	2,500	1,530
AC copier	-	500	500	-	-
Instructional supplies and materials	-	28,080	28,080	-	-
AC instructional supplies and materials	-	332	332	-	-
AC other supplies and materials	-	332	332	-	-
Forward funding	-	4,914	4,914	-	-
Science materials	-	2,340	2,017	-	323
Library books	-	6,786	6,749	-	37
Fee waivers	-	14,432	11,932	(2,500)	-
Total board of education allocations	-	69,716	67,826	-	1,890
Miscellaneous restricted funds:					
Donation #1	147	1,067	1,199	-	15
Donation #2	94	15,725	15,736	-	83
Drama	5,141	2,955	3,079	-	5,017
Beta club	503	11,134	10,883	-	754
Chromebook damage	-	2,479	2,479	-	-
CDC Patriot puppy treats	84	425	286	-	223
Library	1,963	9,009	10,074	-	898
JCS Foundation grant	-	3,550	3,550	-	-
Robotics club	2,500	-	-	-	2,500
SGA	2,135	1,299	1,544	-	1,890
Coffee cart	16	-	16	-	-
Total miscellaneous restricted funds	12,583	47,643	48,846	-	11,380

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)
Liberty Bell Middle School

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
Class funds:					
Athletics	\$ 4,120	\$ 84,280	\$ 77,546	\$ -	\$ 10,854
Baseball donation	8,491	9,222	9,925	-	7,788
Band	4,061	35,071	35,569	-	3,563
Cheerleading - 8th	15,699	29,900	38,424	-	7,175
Chorus	3,995	2,848	4,010	-	2,833
Dance	4,271	10,012	7,519	-	6,764
Orchestra	5,626	2,065	2,222	-	5,469
Total class funds	<u>46,263</u>	<u>173,398</u>	<u>175,215</u>	<u>-</u>	<u>44,446</u>
Total restricted funds	<u>58,846</u>	<u>290,757</u>	<u>291,887</u>	<u>-</u>	<u>57,716</u>
Total general and restricted funds	<u>\$ 93,376</u>	<u>\$ 353,004</u>	<u>\$ 346,920</u>	<u>\$ -</u>	<u>\$ 99,460</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Cherokee Elementary School
June 30, 2025

	ASSETS	LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Payable	FUND BALANCES		Total Liabilities and Fund Balances
			Restricted	Total Fund Balances	
General fund	\$ 48,190	\$ 164	\$ 48,026	\$ 48,026	\$ 48,190
Restricted funds:					
Board of Education allocations:					
Copier	1,418	203	1,215	1,215	1,418
Dues and memberships	1,550	-	1,550	1,550	1,550
Instructional supplies and materials	3,626	-	3,626	3,626	3,626
Forward funding	102	-	102	102	102
Fee waivers	8,375	-	8,375	8,375	8,375
Library books	2,619	-	2,619	2,619	2,619
Office supplies	312	-	312	312	312
Science materials	460	-	460	460	460
Travel	192	-	192	192	192
Postal charges	1,269	295	974	974	1,269
Total board of education allocations	19,923	498	19,425	19,425	19,923
Miscellaneous restricted funds:					
Educare	200	200	-	-	200
Field trip donation	75	-	75	75	75
Rev Trak	1	1	-	-	1
Donation #1	999	-	999	999	999
Donation #2	1,469	-	1,469	1,469	1,469
Donation #3	300	-	300	300	300
Library	2,969	-	2,969	2,969	2,969
Total miscellaneous restricted funds	6,013	201	5,812	5,812	6,013
Total restricted funds	25,936	699	25,237	25,237	25,936
Total general and restricted funds	\$ 74,126	\$ 863	\$ 73,263	\$ 73,263	\$ 74,126

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Cherokee Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administrative expense	\$ -	\$ -	\$ 195	\$ -	\$ -
Field trips		5,151	5,089	-	
Fines, fees and dues		3,656	-	-	
Lost/damaged textbooks		4	-	-	
Instructional supplies and materials		-	6,414	-	
Interest		20	-	-	
Operations/maintenance equipment		-	264	-	
Pictures		1,523	-	-	
Service charges		-	32	-	
Student awards and incentives		-	724	-	
Yearbook		1,453	1,105	-	
Total general fund	<u>50,042</u>	<u>11,807</u>	<u>13,823</u>	<u>-</u>	<u>48,026</u>
Restricted fund:					
Board of Education allocations:					
Copier	1,459	4,980	5,224	-	1,215
Dues and memberships	1,550	-	-	-	1,550
Instructional supplies and materials	1,303	10,144	7,821	-	3,626
Forward funding	-	1,764	1,662	-	102
Fee waivers	3,480	7,524	2,629	-	8,375
Library books	2,104	2,455	1,940	-	2,619
Office supplies	70	300	58	-	312
Science materials	228	840	608	-	460
Travel	192	-	-	-	192
Postal charges	1,143	504	673	-	974
Total board of education allocations	<u>11,529</u>	<u>28,511</u>	<u>20,615</u>	<u>-</u>	<u>19,425</u>
Miscellaneous restricted funds:					
Field trip donation	265	-	190	-	75
Donation #1	653	14,247	13,901	-	999
Donation #2	438	10,430	9,399	-	1,469
Donation #3	300	75	75	-	300
Library	1,957	4,496	3,484	-	2,969
Total miscellaneous restricted funds	<u>3,613</u>	<u>29,248</u>	<u>27,049</u>	<u>-</u>	<u>5,812</u>
Total restricted fund	<u>15,142</u>	<u>57,759</u>	<u>47,664</u>	<u>-</u>	<u>25,237</u>
Total general and restricted funds	<u>\$ 65,184</u>	<u>\$ 69,566</u>	<u>\$ 61,487</u>	<u>\$ -</u>	<u>\$ 73,263</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Fairmont Elementary School
June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total
				Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 9,909	\$ -	\$ 9,909	\$ -	\$ 9,909	\$ 9,909	\$ 9,909
Restricted fund:							
Board of Education allocations:							
Copier	2,036	-	2,036	299	1,737	1,737	2,036
Instructional supplies and materials	48	-	48	-	48	48	48
Forward funding	582	-	582	-	582	582	582
Fee waivers	2,017	-	2,017	-	2,017	2,017	2,017
Science materials	761	-	761	-	761	761	761
Total board of education allocations	5,444	-	5,444	299	5,145	5,145	5,444
Miscellaneous restricted funds:							
Rev Trak	(25)	25	-	-	-	-	-
Donation #2	2,019	-	2,019	-	2,019	2,019	2,019
Eastman grant	682	-	682	-	682	682	682
Library	322	-	322	-	322	322	322
Total miscellaneous restricted funds	2,998	25	3,023	-	3,023	3,023	3,023
Total restricted funds	8,442	25	8,467	299	8,168	8,168	8,467
Total general and restricted funds	\$ 18,351	\$ 25	\$ 18,376	\$ 299	\$ 18,077	\$ 18,077	\$ 18,376

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Fairmont Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administrative expense	\$ -	\$ -	\$ 831	\$ -	\$ -
Accelerated reader awards		-	1,194	-	
Field trips		6,410	6,949	-	
Fines, fees and dues		4,068	-	-	
Instructional supplies and materials		-	26	-	
Operations and maintenance		-	24	-	
Pictures		4,548	-	-	
Student awards		-	1,206	-	
Service charges		-	9	-	
Total general fund	<u>5,122</u>	<u>15,026</u>	<u>10,239</u>	<u>-</u>	<u>9,909</u>
Restricted fund:					
Board of Education allocations:					
Copier	1	6,542	4,806	-	1,737
Instructional supplies and materials	55	17,236	17,243	-	48
Forward funding	10	2,714	2,142	-	582
Fee waivers	-	12,350	10,333	-	2,017
Library books	38	3,748	3,786	-	-
Science materials	136	1,323	698	-	761
Office supplies	13	400	413	-	-
Total board of education allocations	<u>253</u>	<u>44,313</u>	<u>39,421</u>	<u>-</u>	<u>5,145</u>
Miscellaneous restricted funds:					
Donation #2	683	9,363	8,027	-	2,019
JCS Foundation grant	-	3,389	3,389	-	-
Eastman grant	862	-	180	-	682
Library	-	6,213	5,891	-	322
Total miscellaneous restricted funds	<u>1,545</u>	<u>18,965</u>	<u>17,487</u>	<u>-</u>	<u>3,023</u>
Total restricted fund	<u>1,798</u>	<u>63,278</u>	<u>56,908</u>	<u>-</u>	<u>8,168</u>
Total general and restricted funds	<u>\$ 6,920</u>	<u>\$ 78,304</u>	<u>\$ 67,147</u>	<u>\$ -</u>	<u>\$ 18,077</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Lake Ridge Elementary School
June 30, 2025

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		Liabilities and Fund Balances
			Accounts Payable	Restricted	Fund Balances	
General fund	\$ 118,213	\$ 118,213	\$ -	\$ 118,213	\$ 118,213	\$ 118,213
Restricted funds:						
Board of Education allocations:						
Copier	4,784	4,784	514	4,270	4,270	4,784
Instructional supplies and materials	5,861	5,861	-	5,861	5,861	5,861
Forward funding	3,381	3,381	-	3,381	3,381	3,381
Office supplies	314	314	-	314	314	314
Fee waivers	14,589	14,589	-	14,589	14,589	14,589
Library books	48	48	-	48	48	48
Postal charges	911	911	-	911	911	911
Travel	676	676	-	676	676	676
Total board of education allocations	30,564	30,564	514	30,050	30,050	30,564
Miscellaneous restricted funds:						
Educare	1,118	1,118	1,118	-	-	1,118
Rev Trak	3	3	3	-	-	3
Grant #1	38	38	-	38	38	38
Donation #1	208	208	-	208	208	208
Donation #2	155	155	-	155	155	155
Donation #3	1,180	1,180	-	1,180	1,180	1,180
Donation #4	139	139	-	139	139	139
TVA grant	312	312	-	312	312	312
Donation - Eastman	3,080	3,080	-	3,080	3,080	3,080
Library	1,478	1,478	-	1,478	1,478	1,478
JCS Foundation Grant	1,850	1,850	-	1,850	1,850	1,850
Total miscellaneous restricted funds	9,561	9,561	1,121	8,440	8,440	9,561
Total restricted funds	40,125	40,125	1,635	38,490	38,490	40,125
Total general and restricted funds	\$ 158,338	\$ 158,338	\$ 1,635	\$ 156,703	\$ 156,703	\$ 158,338

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Lake Ridge Elementary School
Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1,	Revenues	Expenditures	Transfers	June 30,
	2024			In (Out)	2025
General fund:					
Field trips	\$ -	\$ 13,019	\$ 12,131	\$ -	\$ -
Fines, fees and dues		10,982	-	-	
Instruction		-	8,475	-	
Maintenance		-	710	-	
Interest		60	-	-	
Pictures		5,812	-	-	
Service charges		-	626	-	
Student awards		-	222	-	
Yearbook		15,770	11,194	-	
Total general fund	105,928	45,643	33,358	-	118,213
Restricted fund:					
Board of Education allocations:					
Copier	2,567	8,817	7,114	-	4,270
Instructional supplies and materials	5,329	18,600	18,068	-	5,861
Forward funding	3,728	3,434	3,781	-	3,381
Office supplies	483	150	319	-	314
Fee waivers	10,285	6,992	2,688	-	14,589
Science materials	8	1,642	1,650	-	-
Library books	3	4,742	4,697	-	48
Postal charges	1,065	250	404	-	911
Travel	349	327	-	-	676
Total board of education allocations	23,817	44,954	38,721	-	30,050
Miscellaneous restricted funds:					
Grant #1	38	-	-	-	38
Donation #1	458	-	250	-	208
Donation #2	50	655	550	-	155
Donation #3	1,180	-	-	-	1,180
Donation #4	139	-	-	-	139
TVA grant	312	-	-	-	312
Donation - Eastman	3,568	-	488	-	3,080
Library	2,019	20,499	21,040	-	1,478
JCS Foundation Grant	1,850	-	-	-	1,850
Total miscellaneous restricted funds	9,614	21,154	22,328	-	8,440
Total restricted fund	33,431	66,108	61,049	-	38,490
Total general and restricted funds	\$ 139,359	\$ 111,751	\$ 94,407	\$ -	\$ 156,703

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Mountain View Elementary School
June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			Total Liabilities and Fund Balances
	Cash in Checking	Other Assets	Total Assets	LIABILITIES	FUND BALANCES		
				Accounts Payable	Restricted	Fund Balances	
General fund	\$ 12,827	\$ 1,012	\$ 13,839	\$ -	\$ 13,839	\$ 13,839	\$ 13,839
Restricted funds:							
Board of Education allocations:							
Copier	247	-	247	247	-	-	247
Dues and memberships	1	-	1	-	1	1	1
Instructional supplies and materials	3,237	-	3,237	-	3,237	3,237	3,237
Forward funding	57	-	57	-	57	57	57
Science materials	166	-	166	-	166	166	166
Other supplies	2	-	2	-	2	2	2
Fee waivers	4,491	-	4,491	-	4,491	4,491	4,491
Postal charges	439	-	439	-	439	439	439
Travel	1	-	1	-	1	1	1
Office supplies	3	-	3	-	3	3	3
Total board of education allocations	8,644	-	8,644	247	8,397	8,397	8,644
Miscellaneous restricted funds:							
Eastman grant	950	-	950	-	950	950	950
Field trip donation	279	-	279	-	279	279	279
Donation #1	4,397	-	4,397	-	4,397	4,397	4,397
Donation #2	2,107	-	2,107	-	2,107	2,107	2,107
Donation #3	12,530	-	12,530	-	12,530	12,530	12,530
Outdoor classroom grant	348	-	348	-	348	348	348
Grant #1	15	-	15	-	15	15	15
Grant #3	82	-	82	-	82	82	82
JC Foundation grant	545	-	545	-	545	545	545
Library	5,541	505	6,046	-	6,046	6,046	6,046
Total miscellaneous restricted funds	26,794	505	27,299	-	27,299	27,299	27,299
Total restricted funds	35,438	505	35,943	247	35,696	35,696	35,943
Total general and restricted funds	\$ 48,265	\$ 1,517	\$ 49,782	\$ 247	\$ 49,535	\$ 49,535	\$ 49,782

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Mountain View Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administration	\$ -	\$ -	\$ 1,910	\$ -	\$ -
Donations		1,012	-	-	
Field trips		7,618	7,687	-	
Fines, fees and dues		1,555	-	-	
Instructional supplies		-	787	-	
Instructional equipment		-	110	-	
Operations and maintenance		-	206	-	
Interest		7	-	-	
Service charges		-	102	-	
Student awards		-	2,737	-	
Vending		250	-	-	
Pictures		2,851	-	-	
Total general fund	<u>14,085</u>	<u>13,293</u>	<u>13,539</u>	<u>-</u>	<u>13,839</u>
Restricted fund:					
Board of Education allocations:					
Copier	-	7,000	7,000	-	-
Dues and memberships	-	500	499	-	1
Instructional supplies and materials	1,719	13,389	11,871	-	3,237
Forward funding	681	2,500	3,124	-	57
Science materials	45	1,000	879	-	166
Other supplies	66	-	64	-	2
Fee waivers	3,828	15,000	14,337	-	4,491
Library books	25	2,000	2,025	-	-
Postal charges	396	350	307	-	439
Travel	1	250	250	-	1
Office supplies	-	1,000	997	-	3
Total board of education allocations	<u>6,761</u>	<u>42,989</u>	<u>41,353</u>	<u>-</u>	<u>8,397</u>
Miscellaneous restricted funds:					
Eastman grant	950	-	-	-	950
Field trip donation	279	-	-	-	279
Donation #1	529	7,847	3,979	-	4,397
Donation #2	1,611	1,300	804	-	2,107
Donation #3	12,530	-	-	-	12,530
Outdoor classroom grant	348	-	-	-	348
Grant #1	15	-	-	-	15
Grant #3	82	-	-	-	82
JC Foundation grant	545	-	-	-	545
Library	5,200	12,604	11,758	-	6,046
Total miscellaneous restricted funds	<u>22,089</u>	<u>21,751</u>	<u>16,541</u>	<u>-</u>	<u>27,299</u>
Total restricted fund	<u>28,850</u>	<u>64,740</u>	<u>57,894</u>	<u>-</u>	<u>35,696</u>
Total general and restricted funds	<u>\$ 42,935</u>	<u>\$ 78,033</u>	<u>\$ 71,433</u>	<u>\$ -</u>	<u>\$ 49,535</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Balance Sheet - Regulatory Basis
 North Side Elementary School
 June 30, 2025

	ASSETS				LIABILITIES AND FUND BALANCES			
	Cash in Checking	Other Assets	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total
					Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 26,982	\$ -	\$ -	\$ 26,982	\$ -	\$ 26,982	\$ 26,982	\$ 26,982
Restricted funds:								
Board of Education allocations:								
Copier	2,914	-	-	2,914	693	2,221	2,221	2,914
Instructional supplies and materials	2,783	-	-	2,783	-	2,783	2,783	2,783
Forward funding	1,590	-	-	1,590	-	1,590	1,590	1,590
Science materials	752	-	-	752	-	752	752	752
Fee waivers	3,083	-	-	3,083	-	3,083	3,083	3,083
Library books	112	-	-	112	-	112	112	112
Postal charges	1,082	-	-	1,082	-	1,082	1,082	1,082
Office supplies	4	-	-	4	-	4	4	4
Total board of education allocations	12,320	-	-	12,320	693	11,627	11,627	12,320
Miscellaneous restricted funds:								
Rev Trak	1	-	-	1	1	-	-	1
Educare	(130)	-	200	70	70	-	-	70
Donations #1	1,801	-	-	1,801	-	1,801	1,801	1,801
Donations #2	86	-	-	86	-	86	86	86
Donations #3	213	-	-	213	-	213	213	213
Donations #4	2	-	-	2	-	2	2	2
JCS Foundation grant	61	-	-	61	-	61	61	61
Library	1,228	11	-	1,239	-	1,239	1,239	1,239
Total miscellaneous restricted funds	3,262	11	200	3,473	71	3,402	3,402	3,473
Total restricted funds	15,582	11	200	15,793	764	15,029	15,029	15,793
Total general and restricted funds	\$ 42,564	\$ 11	\$ 200	\$ 42,775	\$ 764	\$ 42,011	\$ 42,011	\$ 42,775

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
North Side Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administration	\$ -	\$ -	\$ 736	\$ -	\$ -
Field trips		4,131	3,779	-	
Fines, fees and dues		1,770	-	-	
Pictures		2,897	-	-	
Service charges		-	30	-	
Yearbook		3,024	2,400	-	
Total general fund	<u>22,105</u>	<u>11,822</u>	<u>6,945</u>	<u>-</u>	<u>26,982</u>
Restricted fund:					
Board of Education allocations:					
Copier	1,042	5,434	4,255	-	2,221
Instructional supplies and materials	2,395	9,420	9,032	-	2,783
Forward funding	1,606	1,649	1,665	-	1,590
Science materials	95	785	128	-	752
Fee waivers	1,892	7,962	6,771	-	3,083
Library books	121	2,277	2,286	-	112
Postal charges	940	300	158	-	1,082
Office supplies	6	485	487	-	4
Total board of education allocations	<u>8,097</u>	<u>28,312</u>	<u>24,782</u>	<u>-</u>	<u>11,627</u>
Miscellaneous restricted funds:					
Field trip donations	50	-	50	-	-
Donations #1	3,392	978	2,569	-	1,801
Donations #2	432	2,732	3,078	-	86
Donations #3	1,095	-	882	-	213
Donations #4	350	-	348	-	2
JCS Foundation grant	58	3,350	3,347	-	61
Library	-	5,231	3,992	-	1,239
Total miscellaneous restricted funds	<u>5,377</u>	<u>12,291</u>	<u>14,266</u>	<u>-</u>	<u>3,402</u>
Total restricted funds	<u>13,474</u>	<u>40,603</u>	<u>39,048</u>	<u>-</u>	<u>15,029</u>
Total general and restricted funds	<u>\$ 35,579</u>	<u>\$ 52,425</u>	<u>\$ 45,993</u>	<u>\$ -</u>	<u>\$ 42,011</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
South Side Elementary School
June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Other Assets	Total Assets	LIABILITIES	FUND BALANCES		Total
				Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 25,796	\$ -	\$ 25,796	\$ -	\$ 25,796	\$ 25,796	\$ 25,796
Restricted fund:							
Board of Education allocations:							
Copier	2,081	-	2,081	358	1,723	1,723	2,081
Instructional supplies and materials	6,600	-	6,600	-	6,600	6,600	6,600
Forward funding	475	-	475	-	475	475	475
Science materials	483	-	483	-	483	483	483
Fee waivers	4,165	-	4,165	-	4,165	4,165	4,165
Library books	18	-	18	-	18	18	18
Dues and memberships	1,237	-	1,237	-	1,237	1,237	1,237
Office supplies	10	-	10	-	10	10	10
Postal charges	25	-	25	-	25	25	25
Total board of education allocations	15,094	-	15,094	358	14,736	14,736	15,094
Miscellaneous restricted funds:							
Rev Trak	2	-	2	2	-	-	2
Educare	1,378	-	1,378	1,378	-	-	1,378
Donation #1	935	-	935	-	935	935	935
Donation #2	363	-	363	-	363	363	363
Donation #3	367	-	367	-	367	367	367
Donation #4	495	-	495	-	495	495	495
Grant #1	1,344	-	1,344	-	1,344	1,344	1,344
Eastman grant	792	-	792	-	792	792	792
JCS Foundation grant	1,397	-	1,397	-	1,397	1,397	1,397
Library	1,421	4,016	5,437	-	5,437	5,437	5,437
Total miscellaneous restricted funds	8,494	4,016	12,510	1,380	11,130	11,130	12,510
Total restricted funds	23,588	4,016	27,604	1,738	25,866	25,866	27,604
Total general and restricted funds	\$ 49,384	\$ 4,016	\$ 53,400	\$ 1,738	\$ 51,662	\$ 51,662	\$ 53,400

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
South Side Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administration	\$ -	\$ -	\$ 614	\$ -	\$ -
Donations		110	-	-	
Field trips		4,912	4,602	-	
Fines, fees and dues		3,425	-	-	
Service charge		-	33	-	
Operations and maintenance		-	191	-	
Yearbooks		1,905	2,017	-	
Student awards		-	1,185	-	
Pictures		3,304	-	-	
Total general fund	<u>20,782</u>	<u>13,656</u>	<u>8,642</u>	<u>-</u>	<u>25,796</u>
Restricted funds:					
Board of Education allocations:					
Copier	2,024	5,000	5,301	-	1,723
Instructional supplies and materials	63	16,588	10,051	-	6,600
Forward funding	44	2,247	1,816	-	475
Science materials	292	995	804	-	483
Fee waivers	7,877	1,000	4,712	-	4,165
Library books	50	2,886	2,918	-	18
Dues and memberships	1,237	-	-	-	1,237
Office supplies	8	100	98	-	10
Postal charges	-	200	175	-	25
Total board of education allocations	<u>11,595</u>	<u>29,016</u>	<u>25,875</u>	<u>-</u>	<u>14,736</u>
Miscellaneous restricted funds:					
Donation #1	1,150	201	416	-	935
Donation #2	363	67	67	-	363
Donation #3	367	-	-	-	367
Donation #4	495	-	-	-	495
Field trip donations	-	505	505	-	-
Grant #1	2,335	-	991	-	1,344
Eastman grant	1,859	-	1,067	-	792
JCS Foundation grant	2,103	710	1,416	-	1,397
Library	124	17,375	12,062	-	5,437
Total miscellaneous restricted funds	<u>8,796</u>	<u>18,858</u>	<u>16,524</u>	<u>-</u>	<u>11,130</u>
Total restricted funds	<u>20,391</u>	<u>47,874</u>	<u>42,399</u>	<u>-</u>	<u>25,866</u>
Total general and restricted funds	<u>\$ 41,173</u>	<u>\$ 61,530</u>	<u>\$ 51,041</u>	<u>\$ -</u>	<u>\$ 51,662</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Towne Acres Elementary School
June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Other Assets	Total Assets	LIABILITIES	FUND BALANCES		Total
				Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 33,295	\$ -	\$ 33,295	\$ -	\$ 33,295	\$ 33,295	\$ 33,295
Restricted fund:							
Board of Education allocations:							
Copier	673	-	673	350	323	323	673
Instructional supplies and materials	895	-	895	-	895	895	895
Science materials	761	-	761	-	761	761	761
Fee waivers	2,330	-	2,330	-	2,330	2,330	2,330
Library books	98	-	98	-	98	98	98
Dues and memberships	192	-	192	-	192	192	192
Postal charges	7	-	7	-	7	7	7
Office supplies	55	-	55	-	55	55	55
Total board of education allocations	5,011	-	5,011	350	4,661	4,661	5,011
Miscellaneous restricted funds:							
Rev Trak	2	-	2	2	-	-	2
Eastman grant	191	-	191	-	191	191	191
Library	729	-	729	-	729	729	729
Donation #1	944	-	944	-	944	944	944
Donation #2	-	34	34	-	34	34	34
Donation #3	20	-	20	-	20	20	20
Donation #4	7	-	7	-	7	7	7
Total miscellaneous restricted funds	1,893	34	1,927	2	1,925	1,925	1,927
Total restricted funds	6,904	34	6,938	352	6,586	6,586	6,938
Total general and restricted funds	\$ 40,199	\$ 34	\$ 40,233	\$ 352	\$ 39,881	\$ 39,881	\$ 40,233

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Towne Acres Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administration	\$ -	\$ -	\$ 2,053	\$ -	\$ -
Service charges		-	70	-	
Field trips		15,510	13,199	-	
Fines, fees and dues		9,075	-	-	
Instruction		-	9,030	-	
Operations and maintenance		-	64	-	
Pictures		2,304	-	-	
Total general fund	<u>30,822</u>	<u>26,889</u>	<u>24,416</u>	<u>-</u>	<u>33,295</u>
Restricted fund:					
Board of Education allocations:					
Copier	-	7,500	7,177	-	323
Instructional supplies and materials	423	7,974	7,502	-	895
Science materials	801	1,000	1,040	-	761
Fee waivers	3,876	3,192	4,738	-	2,330
Forward funding	-	2,069	2,069	-	-
Library books	17	2,857	2,776	-	98
Dues and memberships	141	550	499	-	192
Postal charges	3	210	206	-	7
Office supplies	-	225	170	-	55
Total board of education allocations	<u>5,261</u>	<u>25,577</u>	<u>26,177</u>	<u>-</u>	<u>4,661</u>
Miscellaneous restricted funds:					
JCS Foundation grant	-	710	710	-	-
Field trip donations	-	3,000	3,000	-	-
Eastman grant	530	-	339	-	191
Library	2,079	4,007	5,357	-	729
Donation #1	594	3,421	3,071	-	944
Donation #2	-	34	-	-	34
Donation #3	20	-	-	-	20
Donation #4	7	-	-	-	7
Total miscellaneous restricted funds	<u>3,230</u>	<u>11,172</u>	<u>12,477</u>	<u>-</u>	<u>1,925</u>
Total restricted fund	<u>8,491</u>	<u>36,749</u>	<u>38,654</u>	<u>-</u>	<u>6,586</u>
Total general and restricted funds	<u>\$ 39,313</u>	<u>\$ 63,638</u>	<u>\$ 63,070</u>	<u>\$ -</u>	<u>\$ 39,881</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Woodland Elementary School
June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Fund Balances	
General fund	\$ 12,490	\$ -	\$ 12,490	\$ -	\$ 12,490	\$ 12,490	\$ 12,490
Restricted fund:							
Board of Education allocations:							
Copier	4,907	-	4,907	754	4,153	4,153	4,907
Instructional supplies and materials	477	-	477	-	477	477	477
Forward funding	2,068	-	-	-	2,068	2,068	2,068
Science materials	460	-	460	-	460	460	460
Fee waivers	602	-	602	-	602	602	602
Library books	23	-	23	-	23	23	23
Dues and memberships	286	-	286	-	286	286	286
Postal charges	129	-	129	-	129	129	129
Travel	604	-	604	-	604	604	604
Office supplies	70	-	70	-	70	70	70
Total board of education allocations	9,626	-	9,626	754	8,872	8,872	9,626
Miscellaneous restricted funds:							
Educare	(3,746)	3,746	-	-	-	-	-
Rev Trak	2	-	2	2	-	-	2
Donation - field trip	252	-	252	-	252	252	252
Donations #1	1	-	1	-	1	1	1
Donations #2	1,125	-	1,125	-	1,125	1,125	1,125
Donations #3	105	-	105	-	105	105	105
Donations #6	5	-	5	-	5	5	5
Tim Andies Shoe Fund	41	-	41	-	41	41	41
JCS Foundation grant	2	-	2	-	2	2	2
Eastman grant	1,770	-	1,770	-	1,770	1,770	1,770
Library	4,349	-	4,349	-	4,349	4,349	4,349
Total miscellaneous restricted funds	3,906	3,746	7,652	2	7,650	7,650	7,652
Total restricted funds	13,532	3,746	17,278	756	16,522	16,522	17,278
Total general and restricted funds	\$ 26,022	\$ 3,746	\$ 29,768	\$ 756	\$ 29,012	\$ 29,012	\$ 29,768

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Woodland Elementary School
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2025
General fund:					
Administration	\$ -	\$ -	\$ 807	\$ -	\$ -
Field trips		10,397	10,150	-	
Fines, fees and dues		5,111	-	-	
Lost/damaged textbooks		19	-	-	
Maintenance		-	1,558	-	
Pictures		4,835	-	-	
Resale items		30	-	-	
Service charges		-	111	-	
Student awards		-	1,237	-	
Yearbooks		8,328	7,425	-	
Total general fund	<u>5,058</u>	<u>28,720</u>	<u>21,288</u>	<u>-</u>	<u>12,490</u>
Restricted funds:					
Board of Education allocations:					
Copier	200	9,500	5,547	-	4,153
Instructional supplies and materials	149	12,370	12,042	-	477
Forward funding	-	9,400	7,332	-	2,068
Science materials	101	1,300	941	-	460
Fee waivers	82	6,340	5,820	-	602
Library books	37	3,770	3,784	-	23
Dues and memberships	86	200	-	-	286
Postal charges	37	535	443	-	129
Travel	499	105	-	-	604
Office supplies	-	500	430	-	70
Total board of education allocations	<u>1,191</u>	<u>44,020</u>	<u>36,339</u>	<u>-</u>	<u>8,872</u>
Miscellaneous restricted funds:					
Donation - field trip	201	700	649	-	252
Donations #1	304	2,064	2,367	-	1
Donations #2	1,240	-	115	-	1,125
Donations #3	105	-	-	-	105
Donations #6	5	-	-	-	5
Tim Andies Shoe Fund	41	-	-	-	41
JCS Foundation grant	-	2,234	2,232	-	2
Eastman grant	2,008	-	238	-	1,770
Library	4,500	11,941	12,092	-	4,349
Total miscellaneous restricted funds	<u>8,404</u>	<u>16,939</u>	<u>17,693</u>	<u>-</u>	<u>7,650</u>
Total restricted fund	<u>9,595</u>	<u>60,959</u>	<u>54,032</u>	<u>-</u>	<u>16,522</u>
Total general and restricted funds	<u>\$ 14,653</u>	<u>\$ 89,679</u>	<u>\$ 75,320</u>	<u>\$ -</u>	<u>\$ 29,012</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Notes to Financial Statements

June 30, 2025

BACKGROUND

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity - This report includes only the internal school funds of the Johnson City, Tennessee School Board Internal School Funds. The internal school funds are included in Johnson City, Tennessee School Board Internal School Funds' financial report as a special revenue fund. Internal school funds consist of financial resources accounted for at the individual schools.

Internal School Funds - Internal school funds reported in the accompanying financial statements include donations and grants made to individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Activity Funds - Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

Regulatory Basis of Accounting - The accounting and financial reporting requirements for internal school funds are set forth in the *Internal School Funds Manual*, issued by the Tennessee Department of Education and the Tennessee Comptroller of the Treasury. The requirements established in the *Internal School Funds Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this regulatory basis of accounting, which is an "other comprehensive basis of accounting."

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

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

Within the general fund, revenues are classified by source and expenditures are classified by function. Within the restricted fund accounts, revenues and expenditures are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Notes to Financial Statements (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Structure - The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund's assets, liabilities, fund balances, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

General Fund - The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

Restricted Fund - The restricted fund is used to account for all money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

Fund Balances

Restricted Fund Balance - Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. All internal school fund activity is restricted in accordance with TCA Section 49-2-110.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed. The internal school funds did not report any unrestricted resources for the period.

Unassigned Fund Balance - This classification represents a deficit fund balance. The internal school funds did not report any deficit fund balances for the year ended June 30, 2025.

Inventory - Inventories are stated at lower of cost (first-in, first-out) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at yearend are reported as an asset in the financial statements. The fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year, no significant amounts of such donations were received.

Management's Evaluation of Subsequent Events - Management has evaluated events and transactions occurring subsequent to the fiscal year end for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through August 18, 2025, the date these financial statements were available to be issued.

NOTE 2 - BUDGETARY INFORMATION

Legally appropriated budgets have not been adopted at the individual school level. Therefore, presentation of budgetary comparison information is not required.

NOTE 3 - DEPOSITS

Legal Provisions - All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Notes to Financial Statements (Continued)

NOTE 3 - DEPOSITS (Continued)

Cash Deposits - Cash in bank represents funds on deposit in various depositories.

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

NOTE 4 - ACCOUNTS PAYABLE

Accounts payable balances represent amounts due to vendors at year-end. All accounts payable balances were approved by the Board of Education.

NOTE 5 - TRANSFERS

Transfers completed during the fiscal year were for interfund donations and residual fund balance transfers.

NOTE 6 - LONG-TERM LEASES AND COMMITMENTS

All long-term lease contracts that obligate a school for more than one school year are approved and accounted for by the Board of Education.

NOTE 7 - CAPITAL ASSETS

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for fixed assets purchased pass automatically to the Johnson City, Tennessee School Board.

NOTE 8 - RISK MANAGEMENT

Internal school funds are exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which Johnson City, Tennessee Board of Education, carries commercial insurance. Settlements have not exceeded coverage for each of the past three fiscal years.

SUPPLEMENTARY INFORMATION

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Schedule of Transfers - By School
Year Ended June 30, 2025

Science Hill High School

Transfer From	Transfer To	Amount	Purpose
Fee waivers	Instructional supplies and materials	\$ 25,000	To change budget allocation
Copier	Office supplies	5,000	To change budget allocation
Auditorium rental	Student activities council	335	To close dormant account
Marquis sign	Student activities council	57	To close dormant account
Random acts of kindness	Student activities council	10	To close dormant account
9-12 leadership	Student activities council	78	To close dormant account
Volunteer Science Hill	Student activities council	598	To close dormant account
Latin club	Student activities council	332	To close dormant account
9th grade enrichment	Student activities council	247	To close dormant account
Instructional supplies and materials	Instructional forward funding	10,000	To change budget allocation
CTE Instructional supplies and materials	CTE Forward Funding	2,700	To change budget allocation
Topper creations	AC other supplies and materials	3,156	To close dormant account
Fee waivers	Art	2,530	To pay student fees
Fee waivers	Band	4,925	To pay student fees
Fee waivers	Chorus	2,060	To pay student fees
Fee waivers	Orchestra	695	To pay student fees
Poetry society	Student activities council	64	To close dormant account
Quidditch team	Student activities council	24	To close dormant account
	Total	<u>\$ 57,811</u>	

Indian Trail Middle School

Transfer From	Transfer To	Amount	Purpose
Jr beta club	Student ambassador's club	\$ 1,212	To close dormant account
	Total	<u>\$ 1,212</u>	

Liberty Bell Middle School

Transfer From	Transfer To	Amount	Purpose
Fee waiver	Copier	\$ 2,500	To change budget allocation
	Total	<u>\$ 2,500</u>	

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Salary Supplements

Year Ended June 30, 2025

Employee	Amount	Source of funds	Proper Withholding	Approved by Board
<u>Science Hill High</u>				
T. Aldridge	\$ 3,092	Athletic Fund	Yes	Yes
L. Arnold	154	Athletic Fund	Yes	Yes
K. Bare	47	Athletic Fund	Yes	Yes
B. Bussler	177	Athletic Fund	Yes	Yes
M. Cadle	290	Athletic Fund	Yes	Yes
A. Cardwell	280	Athletic Fund	Yes	Yes
S. Cuddy	56	Athletic Fund	Yes	Yes
J. Delahoussaye	514	Athletic Fund	Yes	Yes
S. Douglas	607	Athletic Fund	Yes	Yes
S. Elliott	364	Athletic Fund	Yes	Yes
C. Ford	1,916	Athletic Fund	Yes	Yes
L. Francis	296	Athletic Fund	Yes	Yes
B. Hensley	2,333	Athletic Fund	Yes	Yes
J. Higgins	3,333	Athletic Fund	Yes	Yes
R. Hodge	192	Athletic Fund	Yes	Yes
D. Huskins	78	Athletic Fund	Yes	Yes
D. Marable	1,839	Athletic Fund	Yes	Yes
J. May	2,333	Athletic Fund	Yes	Yes
A. Mayhew	216	Athletic Fund	Yes	Yes
M. McGue	3,500	Athletic Fund	Yes	Yes
M. Miller	394	Athletic Fund	Yes	Yes
H. Mishak	135	Athletic Fund	Yes	Yes
A. Morrison	497	Athletic Fund	Yes	Yes
S. Nelson	2,567	Athletic Fund	Yes	Yes
L. Oxendine	70	Athletic Fund	Yes	Yes
F. Ponder	5,435	Athletic Fund	Yes	Yes
R. Clark	274	Athletic Fund	Yes	Yes
W. Ratliff	2,289	Athletic Fund	Yes	Yes
J. Renner	614	Athletic Fund	Yes	Yes
M Rogers	405	Athletic Fund	Yes	Yes
A. Stanley	399	Athletic Fund	Yes	Yes
	<u>\$ 34,696</u>			

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Schedule of Salary Supplements (Continued)

Employee	Amount	Source of funds	Proper Withholding	Approved by Board
<u>Liberty Bell Middle School</u>				
J. Bowers	\$ 792	Athletic Fund	Yes	Yes
A. Armstrong	220	Athletic Fund	Yes	Yes
T. Aldridge	57	Athletic Fund	Yes	Yes
J. Crabtree	124	Athletic Fund	Yes	Yes
S. Elliott	57	Athletic Fund	Yes	Yes
Melissa Ervin	1,322	Athletic Fund	Yes	Yes
Mel Ervin	163	Athletic Fund	Yes	Yes
A. McAmis	318	Athletic Fund	Yes	Yes
M. Mccorquodale	227	Athletic Fund	Yes	Yes
N. Layton	88	Athletic Fund	Yes	Yes
K. Johnson	121	Athletic Fund	Yes	Yes
H. Martin	44	Athletic Fund	Yes	Yes
J. Reed	15	Athletic Fund	Yes	Yes
E. Rimer	829	Athletic Fund	Yes	Yes
M. Rogers	979	Athletic Fund	Yes	Yes
J. Thomas	46	Athletic Fund	Yes	Yes
D. Williams	137	Athletic Fund	Yes	Yes
J. Scott	84	Athletic Fund	Yes	Yes
	<u>\$ 5,623</u>			

<u>Indian Trail Middle School</u>	<u>Cherokee Elementary</u>
NONE	NONE
<u>Fairmont Elementary</u>	<u>Lake Ridge Elementary</u>
NONE	NONE
<u>Mountain View Elementary</u>	<u>North Side Elementary</u>
NONE	NONE
<u>South Side Elementary</u>	<u>Towne Acres Elementary</u>
NONE	NONE
<u>Woodland Elementary</u>	
NONE	

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Fidelity Bond Coverage

June 30, 2025

Company:	Western Security/CNA Security
Type of Coverage	Employee Fidelity Bond
Amount:	\$40,000 each and every loss
Period Covered	08/26/24 - 08/26/25
Positions Covered:	All Employees

COMPLIANCE



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*

Chairman and Members of the
Johnson City, Tennessee School Board
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 Johnson City, Tennessee School Board's Internal School Funds ("School Funds"), which comprise the combined and individual school balance sheets - regulatory basis as of June 30, 2025, and the related combined and individual school statements of revenue, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the School Funds' basic financial statements. We have issued our report thereon dated August 18, 2025. Our report on the School Funds' financial statements was adverse in relation to conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting principles prescribed by the *Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Funds' financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2025-001 through 2025-004 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 as items 2025-005 through 2025-008.

Johnson City, Tennessee School Board's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Johnson City, Tennessee School Board's responses to the findings identified in our audit and described in the accompanying schedule of findings. The Johnson City, Tennessee School Board's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

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 School Funds' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ClearPoint CPAs PC

Greeneville, Tennessee
August 18, 2025

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Findings
Year Ended June 30, 2025

Current Year Audit Findings

2025-001 Significant Deficiency - Purchase Orders

Criteria: As required by Section 5: Title 3, Purchasing of the *Internal School Uniform Accounting Policy Manual (the Manual)*, a purchase order should be completed and authorized by the Principal before a purchase is made. The amount of the purchase should also not exceed the amount of the purchase order.

Condition: Purchase orders were dated after the invoice date and one instance where the purchase exceeded the purchase order.

Effect: The effect of these issues causes the schools to not comply with the internal control procedures for cash disbursements as prescribed by *the Manual*.

Recommendation: As required by Section 5: Title 3 of *the Manual*, a purchase authorization should be completed and dated before the invoice date to ensure authorization to make the purchase. When the exact amounts are not known for the invoice until the invoice arrives, a purchase order should be initiated with a do not exceed amount. Prices should also be known before completing and authorizing a purchase order to ensure that the invoice amount does not exceed the purchase order.

Management's Response: Management concurs and has communicated these procedures to the bookkeepers and faculty so that proper procedures are followed in accordance with *the Manual*.

2025-002 Significant Deficiency - Missing Supporting Disbursement Documentation

Criteria: As required by Section 4, Title 2, Internal Control of the *Internal School Uniform Accounting Policy Manual (the Manual)*, disbursements for purchases are supported by adequate documentation.

Condition: Several invoices could not be located as supporting documentation for a credit card statement.

Effect: The effect of this issue causes the school to not be in compliance with the internal control procedures as prescribed by *the Manual*.

Recommendation: Original receipts or other adequate documentation should be attached to all disbursements paid.

Management Response: Management concurs and has communicated these procedures to the bookkeepers and faculty so that proper procedures are followed in accordance with *the Manual*.

2025-003 Significant Deficiency - Invoices were not cancelled

Criteria: The *Internal School Funds Manual ("the Manual")* Section 4, Title 2, Internal Control states that when a payment is made, the invoice or other supporting documentation along with the purchase authorization should be canceled to prevent duplicate payment. The paid check number and account distribution number or code should be stamped or written on the invoice or other supporting documentation.

Condition: We noted 7 instances of invoices and other supporting documentation were not stamped paid to prevent duplicate payment.

Effect: The effect of this issue causes the schools to not be in compliance with the internal control procedures as prescribed by *the Manual*.

Recommendation: All pages of an invoice and other supporting documentation should be stamped paid when payment is made.

Management Response: Management concurs and has established procedures to comply with *the Manual*.

2025-004 Significant Deficiency - Improper use of funds

Criteria: The *Internal School Funds Manual ("the Manual")* Section 5, Operating Procedures, Title 3, Purchasing states that expenditures should be for the welfare of the student body.

Condition: A school paid for staff t shirts using general donations that did not benefit the welfare of the student body.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Schedule of Findings (Continued)

Effect: The effect of this issue causes the schools to not be in compliance with the internal control procedures for Purchasing as prescribed by *the Manual*.

Recommendation: As required by Section 5: Title 3 of *the Manual*, expenditures should be for the intended purpose of the funds used and be for the welfare of the student body.

Management Response: Management concurs and has established procedures to comply with *the Manual*.

2025-005 Significant Deficiency - Fundraisers

Criteria: The *Internal School Funds Manual* (“*the Manual*”) Section 4, Title 8, Fundraising and Resale Activities require that fundraiser authorizations and fundraiser summaries be prepared for all fundraisers.

Condition: Fundraiser authorizations and summaries were not approved and prepared for two fundraisers.

Effect: The effect of this issue causes the schools to not be in compliance with the internal control procedures as prescribed by *the Manual*.

Recommendation: As required by Section 4: Title 8 of *the Manual*, written approval must be obtained prior to a fundraiser beginning and accurate and systematic records of all cash collected should be maintained. Fundraiser summaries must be prepared for all fundraisers.

Management Response: Management concurs and has established procedures to comply with *the Manual*.

2025-006 Significant Deficiency - Donations

Criteria: The *Internal School Funds Manual* (“*the Manual*”) Section 4, Administration of Internal School Funds, Title 9, Donations and Other Miscellaneous Revenues/Receipts require that donation summaries be prepared for all restricted donations. In addition, any stipulations governing the use of donations or allocations should be documented in writing by the donors.

Condition: Donation summaries were not prepared for two restricted donations that have stipulations of use from the donor. Donations also were not accompanied by written correspondence specifying the donor’s intended use of the funds for four restricted donations.

Effect: The effect of this issue causes the schools to not be in compliance with the internal control procedures as prescribed by *the Manual*.

Recommendation: A donation summary should be prepared for all legally restricted donations. The donation summary should include the amount donated, the source and date of the donation, the date received, and a detailed list of all related disbursements. Written correspondence should be obtained from the donor for any stipulation governing the use of donations.

Management Response: Management concurs and has established procedures to comply with *the Manual*.

2025-007 Significant Deficiency - Sales tax

Criteria: The *Internal School Funds Manual* (“*the Manual*”) Section 4, Title 8, Fundraising and Resale Activities requires sales tax be sold on all items resold.

Condition: Sales tax was not paid on resale items

Effect: The effect of these issues can cause the schools to not be in compliance with the internal control procedures as prescribed by *the Manual*.

Recommendation: Sales tax should be paid for items purchased for resale per Section 4: Title 8 of *the Manual*.

Management Response: Management concurs and has established procedures to comply with *the Manual*.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Schedule of Findings (Continued)

2025-008 Significant Deficiency - Deposits

Criteria: As required by Section 6: Title 2 of the *Internal School Funds Manual* (“*the Manual*”), “collections should be deposited daily, if possible, but no more than three days after collection.”

Condition: Money collected was not deposited to the bank within three banking days.

Effect: The effect of this issue can cause the schools to not be in compliance with the internal control procedures as prescribed by *the Manual*.

Recommendation: Funds collected should be deposited daily, if possible, but no more than three days from the date of initial collection.

Management Response: Management concurs and has established procedures to comply with *the Manual*.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Schedule of Prior Year Findings
Year Ended June 30, 2025

<u>Finding Number</u>	<u>Finding Title</u>	<u>Status</u>
2024-001	Significant Deficiency - Purchase orders (original finding #2022-002)	Repeated
2024-002	Significant Deficiency - Missing supporting disbursement documentation (original finding #2022-003)	Repeated
2024-003	Significant Deficiency – Checks signatures	Corrected
2024-004	Significant Deficiency – Voided checks	Corrected
2024-005	Significant Deficiency – Count of Collections	Corrected
2024-006	Significant Deficiency – Fundraisers	Repeated
2024-007	Significant Deficiency – Donations	Repeated

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS REGULATORY BASIS

Matrix of Findings By School

Year Ended June 30, 2025

Cherokee Elementary	Mountain View Elementary	Science Hill High	Towne Acres Elementary	Woodland Elementary
--------------------------------	-----------------------------------------	------------------------------	-----------------------------------	--------------------------------

Internal Control

- 2025-001 - Purchase Orders
- 2025-002 - Missing supporting disbursement documentation
- 2025-003 - Invoices were not cancelled
- 2025-004 - Improper use of funds

X	X	X		X
X				
	X			
	X			

Compliance

- 2025-005 - Fundraisers
- 2025-006 - Donations
- 2025-007 - Sales tax
- 2025-008 - Deposits

		X		
	X			
		X		
			X	



JOHNSON CITY SCHOOLS

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Dr. Erin Slater, Superintendent of Schools

Management's Corrective Action Plan

We reviewed the school financial statements, audit findings, and recommendations with management to provide an opportunity for their response. Management's corrective action plans for all financial statement findings are presented below:

2025-001 Significant Deficiency - Purchase Orders

Response and Corrective Action Plan Prepared by: Richard Hutson/Dr. Chelsea Lee/Josh Carter /Dr. Karen Reach

Person responsible for Implementing the Corrective Action: Same
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: Yes
Reason Why Corrective Action was not taken in prior year: Human error resulted in the finding

Planned Corrective Action:
Management will communicate to all faculty and bookkeepers that purchase orders should be completed and dated before the invoice date to ensure authorization to make the purchase. When the exact amounts are not known for the invoice until the invoice arrives, a purchase order should be initiated with a do not exceed amount to provide authorization for the amount of the purchase. Also, the Principals have submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board.

2025-002 Significant Deficiency - Missing Supporting Documentation

Response and Corrective Action Plan Prepared by: Richard Hutson

Person responsible for Implementing the Corrective Action: Same
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: Yes
Reason Why Corrective Action was not taken in prior year: Human error resulted in the finding

Planned Corrective Action:
Management will communicate to all faculty and bookkeepers that original receipts or other adequate documentation should be attached to all disbursements paid. Also, the Principal has submitted a corrective action plan to the Director of Finance of the Johnson City, Tennessee School Board.



BOARD OF EDUCATION

Jonathan Kinnick, Chair Paula Treece, Vice Chair Rick Smith, Secretary
Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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2025-003 Significant Deficiency - Invoices were not cancelled

Response and Corrective Action Plan Prepared by: Dr. Chelsea Lee

Person responsible for Implementing the Corrective Action: Same
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: No
Reason Why Corrective Action was not taken in prior year: Not applicable

Planned Corrective Action:
Management will communicate to all principals and bookkeepers when a payment is made, the invoice or other supporting documentation along with the purchase authorization should be canceled to prevent duplicate payment. The paid check number and account distribution number or code should be stamped or written on the invoice or other supporting documentation. Also, the Principal has submitted a corrective action plan to the Director of Finance of the Johnson City, Tennessee School Board.

2025-004 Significant Deficiency - Improper use of funds

Response and Corrective Action Plan Prepared by: Dr. Chelsea Lee

Person responsible for Implementing the Corrective Action: Same
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: No
Reason Why Corrective Action was not taken in prior year: Not applicable

Planned Corrective Action:
Management will communicate to all principals and bookkeepers that all expenditures should be for the welfare of the student body. Also, the Principals have submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board.

2025-005 Significant Deficiency - Fundraisers

Response and Corrective Action Plan Prepared by: Josh Carter

Person responsible for Implementing the Corrective Action: Same
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: Yes
Reason Why Corrective Action was not taken in prior year: Not applicable – different schools had finding in prior year



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2025-005 Significant Deficiency - Fundraisers (Continued)

Planned Corrective Action:

Management will communicate to all principals and bookkeepers that written approval must be obtained prior to a fundraiser beginning and accurate and systematic records of all cash collected should be maintained. Fundraiser summaries must be prepared for all fundraisers. Also, the Principal has submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board.

2025-006 Significant Deficiency - Donations

Response and Corrective Action Plan Prepared by:

Dr. Chelsea Lee

Person responsible for Implementing the Corrective Action: Same

Anticipated Completion Date of Corrective Action:

Immediate

Repeat Finding:

Yes

Reason Why Corrective Action was not taken in prior year:

Not applicable – different schools had finding in prior year

Planned Corrective Action:

Management will communicate to all principals and bookkeepers that a donation summary should be prepared for all legally restricted donations. The donation summary should include the amount donated, the source and date of the donation, the date received, and a detailed list of all related disbursements. Documentation should be obtained in writing from the donor for any stipulation governing the use of donations. Also, the Principal has submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board.

2025-007 Significant Deficiency - Sales tax

Response and Corrective Action Plan Prepared by:

Josh Carter

Person responsible for Implementing the Corrective Action: Same

Anticipated Completion Date of Corrective Action:

Immediate

Repeat Finding:

No

Reason Why Corrective Action was not taken in prior year:

Not applicable

Planned Corrective Action:

Management will communicate to all principals and bookkeepers that sales tax should be paid for items purchased for resale per Section 4: Title 8 of *the Manual*. Also, the Principal has submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board.



BOARD OF EDUCATION

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2025-008 Significant Deficiency - Deposits

Response and Corrective Action Plan Prepared by: Dr. Josh Simmons

Person responsible for Implementing the Corrective Action: Same
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: No
Reason Why Corrective Action was not taken in prior year: Not applicable

Planned Corrective Action:

Management will communicate to all principals and bookkeepers that funds collected should be deposited daily, if possible, but no more than three days from the date of initial collection. Also, the Principal has submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board.

Sincerely,

Leia Valley, CPA
Director of Finance



BOARD OF EDUCATION

Jonathan Kinnick, Chair Paula Treece, Vice Chair Rick Smith, Secretary
Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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





Johnson City Board of Education Regular Meeting

November 3, 2025

The Johnson City Board of Education met in regular session on November 3, 2025, at 6:00 PM in the Board Room at the Central Office.

Attendance Taken at 5:58 PM.

Dr. Ginger Carter: Present
Mr. Tom Hager: Present
Mrs. Kathy Hall: Present
Mr. Jonathan Kinnick: Present
Mrs. Celia Martin: Present
Mr. Rick Smith: Present
Mrs. Paula Treece: Present

Present: 7.

- Student Board Representatives, Mr. Akshay Vashist and Ms. Hanna Ellington attended.

1. CALL TO ORDER AND OPENING

- Call to Order and Welcome
- Moment of Silence
- Pledge of allegiance to the flag
- Opening
- Artwork on display
- Update on South Side

2. RECOGNITIONS

3. ADOPTION OF AGENDA

- Motion to adopt the agenda. With a motion by Dr. Ginger Carter and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Celia Martin: YES
Mr. Rick Smith: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

4. CORRESPONDENCE, DELEGATIONS AND COMMUNICATIONS

5. REPORTS FROM SUPERINTENDENT AND STAFF

A. Building Projects Update

B. Financial Report ending September 30, 2025

- Motion to approve Financial Report ending September 30, 2025, as submitted by Ms. Leia Valley. With a motion by Mrs. Kathy Hall and a second by Dr. Ginger Carter, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

C. Update on Sales Tax - PEP

D. 2025-2026 Budget Amendment

- Motion to approve 2025-2026 Budget Amendment as submitted by Ms. Leia Valley. With a motion by Mrs. Celia Martin and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

E. 2025 Local Education Agency Compliance Report

- Motion to approve 2025 Local Education Agency Compliance Report as submitted by Ms. Tammy Larkey. With a motion by Mrs. Paula Treece and a second by Mr. Rick Smith, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

F. Memorandum Of Understanding

G. JCS Update:

- Dr. Slater expressed her appreciation and collaboration with JCEA.
- Dr. Slater also noted the rebranding of Professional Learning Visits with Instructional Supervisors.

6. UNFINISHED BUSINESS

7. CONSENT AGENDA

- Motion to approve the Consent Agenda, Mr. Rick Smith pulled #7.C. With a motion by Mrs. Kathy Hall and a second by Dr. Ginger Carter, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

A. Approval of Minutes

B. Request to write checks over \$5,000

C. Overnight Field Trip Requests

- Mr. Rick Smith noted that the SHHS Baseball Tournament Request dates, May 15-16, could possibly coincide with the Graduation date. Motion to approve #7.C. Overnight Field Trip Requests, contingent upon the schedule regarding the SHHS Baseball Tournament and if the Graduation Date is changed to a week earlier. With a motion by Mr. Rick Smith and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

D. Proposed Fundraiser Activities

8. RECOMMENDATIONS FROM THE SUPERINTENDENT FOR ACTION

A. TISA Accountability Report

- Motion to approve the TISA Accountability Report. With a motion by Mrs. Celia Martin and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Celia Martin: YES
Mr. Rick Smith: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

9. NEW BUSINESS

A. SHHS Graduation Date 2026 Discussion

- Motion to change the Graduation Date for class 2027 and beyond to occur the first Saturday after the last student day for Seniors. With a motion by Mrs. Paula Treece and a second by Mrs. Kathy Hall, the motion passed.

Dr. Ginger Carter: YES
Mr. Tom Hager: YES
Mrs. Kathy Hall: YES
Mr. Jonathan Kinnick: YES
Mrs. Celia Martin: YES
Mr. Rick Smith: YES
Mrs. Paula Treece: YES

YES: 7, NO: 0

B. Current Meeting Communication Follow Up

- Graduation Date
- Veterans Day
- The Board encourages the public to contact their local legislators. regarding School Vouchers.
- Attendance Trophy 2025 awarded to Lake Ridge.

10. INFORMATION ITEMS

- A. BOE Calendar of Events
- B. Personnel Items
- C. Donations
- D. Professional Development

11. COMMITTEE REPORTS

12. BOARD UPDATES AND DISCUSSION

13. MEETING DATES

14. ADJOURNMENT

6:54 PM

Chairman

Board Secretary



Johnson City Board of Education Special Meeting

November 3, 2025

The Johnson City Board of Education met in special session on November 3, 2025, at 5:00 PM in the Maple Room at the Central Office.

Attendance Taken at 5:00 PM.

Dr. Ginger Carter: Present
Mr. Tom Hager: Present
Mrs. Kathy Hall: Present
Mr. Jonathan Kinnick: Present
Mrs. Celia Martin: Present
Mr. Rick Smith: Present
Mrs. Paula Treece: Present

Present: 7.

- Student Board Representatives, Mr. Akshay Vashist and Ms. Hanna Ellington attended.

1. CALL TO ORDER AND PURPOSE OF MEETING

A. Review Policies:

1. 1.101 - Role of the Board of Education
2. 1.106 - Boardmanship Code of Conduct
3. 1.107 - Board Member Conflict of Interest
4. 1.204 - Board Member Development Opportunities
5. 1.300 - Board Committees
6. 1.302 - Board Attorney
7. 1.400 - School Board Meetings
8. 1.401 - Public Hearings
9. 1.500 - Board-Community Relations
10. 1.501 - Visitors to the Schools
11. 1.502 - Board Meeting News Coverage
12. 1.600 - Policy Development and Adoption
13. 1.701 - Planning and Evaluation of Board Goals and Objectives
14. 1.804 - Alcohol & Drugs in the Workplace
15. 1.805 - Use of Electronic Correspondence
16. 1.901 - Charter School Applications
17. 1.903 - Charter School Oversight
18. 1.905 - Charter School Renewal

19. 3.200 - Buildings and Grounds Management
20. 3.201 - Safe and Secure Facilities
21. 3.202 - Emergency Preparedness Plan
22. 3.205 - Security
23. 3.301 - Use of Equipment and Supplies Leasing and Renting
24. 3.302 - Data Management
25. 3.304 - Automated External Defibrillator (AED)
26. 3.402 - Special Use of Vehicles
27. 3.404 - Private Vehicles
28. 3.600 - Insurance Management
29. 3.602 - Workers' Compensation
30. 5.100 - Personnel Goals
31. 5.102 - Classification and Qualifications
32. 5.106 - Application and Employment
33. 5.109 - Evaluation
34. 5.116 - Staff Positions
35. 5.117 - Procedure for Granting Tenure
36. 5.200 - Separation Practices for Tenured Teachers
37. 5.202 - Separation Practices for Employees
38. 5.302 - Sick Leave
39. 5.601 - Conflict of Interest
40. 5.609 - Use of School System Technology
41. 5.700 - Interim Employees
42. 5.901 - Scope of Collaborative Conferencing
43. 1.8011 - Emergency Closings
44. 3.2001 - Energy Conservation
45. 5.8001 - Employment of Classified Administrative and Supervisory Personnel

2. **ADJOURNMENT**

5:47 PM

Chairman

Board Secretary



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 C. Venable

Grade/Class/Club Participating 9.12 Band

Destination Galtburg TN

Purpose of Trip Attend ETBAA AU East Senior Clinic

Names of Chaperones C. Venable, S. Wallingford, M. Tao

TRANSPORTATION INFORMATION Dates: Feb. 5-7, 2026

Number of students attending ~~15~~ 30 Date of Trip _____ Day of Week Th/Fr/Sat

Cost per child ~~15.00~~ Means of Transportation Charter Transit confirmation _____

Expected Time of Departure 1 pm Expected time of return 4 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Inst Music
- What are pupils expected to gain from the trip? (Be specific)
Live performances
- What follow up activities will be used to evaluate and supplement the field trip?

APPROVAL

Teacher C. Venable Date 11-3-25 Principal J. Vanthournout Date 11-3-25

Superintendent (If required) _____ Date _____

Nurse notified J. McNew Date 11/3/25 Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Rev 9/22

Over night

(RECEIVED ON 11/3/2025 - MB)

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?

75%

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

NO. This is a voluntary field trip - Students audition to be selected

Number of Eligible Students for Field Trip

125

Number of Student Attending the Field Trip

+/- 30

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

Any student can audition to participate - if students cannot afford to go, the boosters will help w/ the hotel fee



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GENERAL INFORMATION:

School: SHHS Teacher: Brad Gentry, Wendy Whitmore, Zach Ward
Grade/Class/Club Participating Topper Robotics
Destination Sevierville/Smoky Mountain Regional Competition
Purpose of Trip FIRST Robotics competition
Names of Chaperones Brad Gentry, Wendy Whitmore, Zach Ward
Predicted chaperones / student ratio: 1:6

TRANSPORTATION INFORMATION

Number of students attending 16 Date of Trip March 19-21 Day(s) of Week Thursday-Saturday
Cost per child \$100 Means of Transportation School Vehicles Transit confirmation _____
Expected Time of Departure 6:00AM Expected time of return 5:00PM

CURRICULUM

- To what subject area of the curriculum does this trip relate? STEM, Science, Math
- What are pupils expected to gain from the trip? (Be specific) Critical thinking, technical skills, competition
- What follow up activities will be used to evaluate and supplement the field trip? We will debrief after the event

APPROVAL

Teacher Brad M Date 11/7/25 Principal [Signature] Date 11-7-25
Superintendent (If required) _____ Date _____
Nurse notified _____ Date _____ Transit notified _____ Date _____
Cafeteria notified _____ Date _____ Permission slips sent-Date _____



BOARD OF EDUCATION

Jonathan Kinnick, Chair Paula Treece, Vice Chair Rick Smith, Secretary

Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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



(RECEIVED ON 11/7/2025 - MB)



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Addendum

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 students? 0%

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

Number of Eligible Students for Field Trip 20-25

Number of Student Attending the Field Trip Approximately 16-20 expected

Number of Students Who Cannot Attend Due to Inability to Pay 0



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GENERAL INFORMATION:

School: SHHS Teacher: Brad Gentry, Wendy Whitmore, Zach Ward
Grade/Class/Club Participating Topper Robotics
Destination Huntsville, AL/Rocket City Regional
Purpose of Trip FIRST Robotics competition
Names of Chaperones Brad Gentry, Wendy Whitmore, Zach Ward
Predicted chaperones / student ratio: 1:6

TRANSPORTATION INFORMATION

Number of students attending 20 Date of Trip April 8-12 Day(s) of Week (Wednesday-Sunday)
Cost per child \$200 Means of Transportation [redacted] Transit confirmation (Activity bus)
Expected Time of Departure 12:00PM Expected time of return 5:00PM

CURRICULUM

- To what subject area of the curriculum does this trip relate? STEM, Science, Math
- What are pupils expected to gain from the trip? (Be specific) Critical thinking, technical skills, competition
- What follow up activities will be used to evaluate and supplement the field trip? We will debrief after the event

APPROVAL

Teacher Brad Gentry Date 11/7/25 Principal [Signature] Date 11-7-25
Superintendent (If required) _____ Date _____
Nurse notified _____ Date _____ Transit notified _____ Date _____
Cafeteria notified _____ Date _____ Permission slips sent-Date _____



BOARD OF EDUCATION

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Addendum

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 students? 5%

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

Number of Eligible Students for Field Trip 20-25

Number of Student Attending the Field Trip Approximately 16-20 expected

Number of Students Who Cannot Attend Due to Inability to Pay 0



BOARD OF EDUCATION

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Field Trip Request Form 4.302

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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. Field Trips will not be approved for Oct. 1, Dec. 4, Mar. 11 or Apr. 16 due to asynchronous testing.

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 Lambert
Grade/Class/Club Participating Orchestra
Destination Gatlinburg, TN
Purpose of Trip ETSBOA Sr Orchestra Clinic
Names of Chaperones Lambert/Belt

TRANSPORTATION INFORMATION

Number of students attending 16 Date of Trip 2/5 - 2/7/26 Day(s) of Week Thurs - Saturday
Cost per child n/a Means of Transportation Charter/Parents Transit confirmation _____
Expected Time of Departure 1 pm Expected time of return 5 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Orchestra
- What are pupils expected to gain from the trip? (Be specific)
All State Orchestra in Nashville
- What follow up activities will be used to evaluate and supplement the field trip?
All State Orchestra in Nashville

APPROVAL

Teacher *Erin Slater* Date 11/8/25 Principal *Northcutt* Date 11-10-2025
Superintendent (If required) _____ Date _____
Nurse notified yes Date 11/10 Transit notified n/a Date n/a
Cafeteria notified n/a Date n/a Permission slips sent-Date 11-10-25

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Johnson City Schools Orchestra Guild pays for students

Is it self-funded from student? what percentage?

JCSOG pays for student:

Was there a fundraising opportunity to meet the needs of the student's direct financial responsibility?

N/A

Are any students excluded from this trip based on inability to secure funding for the trip? How many?

No

N/A

Number of students going in the group requesting the trip... Number of students total in group.

16



JOHNSON CITY SCHOOLS

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Dr. Erin Slater, Superintendent of Schools

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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 Lambert/Belt
Grade/Class/Club Participating Orchestra
Destination Orlando, FL
Purpose of Trip National Adjudication
Names of Chaperones Lambert/Belt/Gruell/

TRANSPORTATION INFORMATION

Number of students attending 76 Date of Trip 3/11 - 3/15/26 Day(s) of Week Wed-Sunday
Cost per child \$800.00 Means of Transportation Charter Transit confirmation _____
Expected Time of Departure 1 pm Expected time of return 5 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Orchestra
- What are pupils expected to gain from the trip? (Be specific)
The competition results will be used to guide the skills needing to be taught or refined in the 2026/27 school year.
- What follow up activities will be used to evaluate and supplement the field trip?
The competition results will be used to guide the skills needing to be taught or refined in the 2026/27 school year.

APPROVAL
Teacher *Erin Slater* Date 11/8/25 Principal *J. H. [Signature]* Date 11-10-2025
Superintendent (If required) _____ Date _____
Nurse notified yes Date 11/10 Transit notified n/a Date n/a
Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Johnson City Schools Orchestra Guild offers scholarships to students who struggle fin

Is it self-funded from student? what percentage?

yes 100%

Was there a fundraising opportunity to meet the needs of the student's direct financial responsibility?

Orchestra Guild offers scholarships to students with financial difficulties

Are any students excluded from this trip based on inability to secure funding for the trip? How many?

No N/A

Number of students going in the group requesting the trip... Number of students total in group.

76



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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 Lambert/Belt
 Grade/Class/Club Participating Orchestra
 Destination Nashville, TN
 Purpose of Trip All State Orchestra
 Names of Chaperones Lambert/Belt

TRANSPORTATION INFORMATION

Number of students attending 16 Date of Trip 4/9 - 4/12/26 Day(s) of Week Thurs - Sunday
 Cost per child N/A Means of Transportation Vans Transit confirmation Enterprise
 Expected Time of Departure 9:30 am Expected time of return 5 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Orchestra
- What are pupils expected to gain from the trip? (Be specific)
Performance Experience
- What follow up activities will be used to evaluate and supplement the field trip?
Performance Experience

APPROVAL

Teacher [Signature] Date 11/8/25 Principal [Signature] Date 11-10-2025
 Superintendent (If required) _____ Date _____
 Nurse notified yes Date 11/10 Transit notified n/a Date n/a
 Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Johnson City Schools Orchestra Guild offers scholarships to students who struggle fin

Is it self-funded from student? what percentage?

No, JCSOG 100%

Was there a fundraising opportunity to meet the needs of the student's direct financial responsibility?

Orchestra Guild

Are any students excluded from this trip based on inability to secure funding for the trip? How many?

No N/A

Number of students going in the group requesting the trip... Number of students total in group.

16

**Upcoming Science Hill High School Orchestra field trips.
Please see the detailed explanations below for each event.**

January 10 – ETSBOA Senior Clinic Auditions (Bearden High School, Knoxville)

Sixteen students have voluntarily registered to audition for the ETSBOA Senior Clinic/All-State Orchestra. Participation is entirely optional, and due to the competitive nature of this event, not all students who audition will be accepted.

ETSBOA requires that directors whose students are auditioning must serve as judges. As a result, teachers are on site from approximately 8:00 a.m. to 5:00 p.m.

Because students receive individual audition times, parents are responsible for transporting only their own child. Students arrive 30 minutes before their assigned audition time, complete the audition, and then leave. Once results are released, Mrs. Lambert shares the outcomes directly with her students.

February 5–7 – ETSBOA Senior Clinic (Gatlinburg, TN)

This event is for students who audition on January 10 and are selected for Senior Clinic. Since the number of accepted students is not known until after auditions, 16 students were listed on the field-trip request so that the nurses would not have to review a second roster.

Band and orchestra students who qualify will take a charter bus to the clinic on Thursday afternoon. The charter bus drops students at the event center and then returns to the depot. On Saturday, participating students perform in the culminating concert, after which parents pick up their child and take them home.

March 11–15 – Spring Orchestra Trip (76 students)

We currently have 76 students participating in the March trip. The chaperones for this trip are:

- Susan Lambert

- Christin Belt
- Derek Gruell (Orchestra Guild President)
- Christine Gruell
- Tange Jenkins (Guild Member)
- Jim Jenkins (Washington County Police Officer)
- Kimberly Johnson (Parent)
- Meredith Kirkpatrick (Guild Member/Medical Personnel)
- Stephanie Gunnison (Parent)
- Jennifer Maxson (Parent)

Please let me know if any additional clarification or documentation is needed.

April 9 - 12 - All State Orchestra Nashville

All State Orchestra is only the 16 students who scored high enough to go to All State. On normal years the orchestra program may have 4 - 6 students qualify for All State. The All-State Orchestras only accept 138 string players statewide. Since we only have a few students who are eligible for this event Ms. Belt and I will rent a van from Enterprise to transport students to Nashville. The concert is on Sunday afternoon and parents will come down to hear the concert and take their student home since this is such an honor for the orchestra students who are participating. However, if a student needs a ride home, they are taken back in the van to Johnson City.



(RECEIVED ON 10/30/2025 - MB)

School Request Form

Board Approval to issue Checks over \$5,000

School: Cherokee Elementary

From: Danielle Bowling - Bookkeeper Date: 10/30/25

Check Amount: \$8,332.60 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: 10/29/25

Check Amount: \$ 14,338.15 Vendor: Johnson City Schools

Reason/Purpose: October Educare Sleep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

(RECEIVED ON 10/29/2025 - MB)



School Request Form

Board Approval to issue Checks over \$5,000

School: Lake Ridge

From: Tiffany Hibbitts

Date: 10/29/25

Check Amount: \$55,580.60

Vendor: Johnson City Schools

Reason/Purpose: October Educare/ECLC sweep

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

(Received 10/29/2025-MB)



School Request Form

Board Approval to issue Checks over \$5,000

School: Lake Ridge

From: Tiffany Hibbitts

Date: 11/4/25

Check Amount: \$8,448.00

Vendor: Scholastic Book Fairs

Reason/Purpose: Book fair invoice

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

(Received 11/4/2025 – MB)



School Request Form

Board Approval to issue Checks over \$5,000

School: North Side Elementary School

From: Madison Olson (Bookkeeper) Date: 10-30-25

Check Amount: \$7,935.60 Vendor: Johnson City Schools

Reason/Purpose: We request approval to issue a check for October 2025 EduCare Sweep for \$7,935.60.

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

(RECEIVED ON 10/30/2025 - MB)



School Request Form

Board Approval to issue Checks over \$5,000

School: South Side /Educare

From: Leah Knotts

Date: 10/28/2025

Check Amount: \$ 10,933.00 Vendor: Johnson City Schools

Reason/Purpose: Request Board Approval to Cut South Side Educare Sweep in the amount of \$10933.00 for October 2025 Educare sweep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

(RECEIVED ON 11/3/2025 - MB)



School Request Form

Board Approval to issue Checks over \$5,000

School: Woodland Elementary School

From: Brenda Tipton, Bookkeeper

Date: 11/10/2025

Check Amount: \$ 12,830.00

Vendor: Johnson City Schools

Reason/Purpose: _____

October 25 LEELC Pre-K Sweep

Check Amount: \$ 14,381.00

Vendor: Johnson City Schools

Reason/Purpose: _____

October 25 Educare Sweep

Check Amount: \$ 10,608.00

Vendor: Johnson City Schools

Reason/Purpose: _____

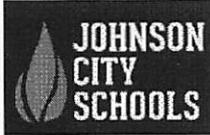
October 25 LEELC Infants/Toddlers Sweep

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

(Received on 11/11/2025 - MB)



School Request Form

Board Approval to issue Checks over \$5,000

School: SCIENCE Hill High School

From: Dorothy Holmer

Date: 11-10-2025

Check Amount: \$6,000.00 Vendor: Jeff Aldridge

Reason/Purpose: football change for game

Check Amount: \$5,000.00 Vendor: Cocke County High School

Reason/Purpose: Cocke County Athletics football contract

Check Amount: \$8,000.00 Vendor: Jeff Aldridge

Reason/Purpose: football change for game

Check Amount: \$6,655.30 Vendor: BSN Sports LLC

Reason/Purpose: tees / crew / socks / pants / catchers set
supplies for Baseball

(RECEIVED ON 11/10/2025 - MB)

Science Hill High School
PROPOSED FUNDRAISING ACTIVITY

Fund / Club / Class Account Name: Key Club

Proposed Fundraising Activity: Candy grams Sales
All purchases with school (students, teachers, staff)

Dates for Proposed Activity: 
Dates: 12/2/25-12/12/25
Proposed Uses of Funds Raised: Angel Tree / Ronald
McDonald

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

Method By Which School Will Receive Profit: Cash

Requested By: Rachel Norms Date: 11/18/2025
Name
Club Advisor
Title

Approved By:  Date: 11/18/25
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: Key Club

Proposed Fundraising Activity: Christmas Ornaments Sales
(Topper Ornaments)

Dates for Proposed Activity: 12/8/2025 - 12/17/2025

Proposed Uses of Funds Raised: Angel Tree / Ronald
McDonald House Supplies

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

Method By Which School Will Receive Profit: Cash

Requested By: Rachel Norris Date: 11/18/2025
Name
Club Advisor
Title

Approved By: [Signature] Date: 11/18/25
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.

Johnson City Board of Education

Monitoring: Review: Annually, in July	Descriptor Term: Role of the Board of Education	Descriptor Code: 1.101	Issued Date: 01/06/25
		Rescinds: 1.101	Issued: 12/09/19

1 The Board of Education will oversee the operation of the school ~~district~~ **system** in compliance with
2 state and federal laws.¹

3 The Board will function only when in session. The Board's required functions include, but are not
4 limited, to the following:

5 **GENERAL**

- 6 1. To develop and adopt a strategic plan in consultation with the Superintendent of Schools;²
- 7
- 8 2. To adopt all policies required by state or federal law;³
- 9
- 10 3. To approve school zones;⁴
- 11
- 12 4. To approve the ~~district~~ **school system** calendar;⁵
- 13
- 14 5. To adopt ~~district~~ **school system** safety plans;⁶
- 15
- 16 6. To approve the closure of facilities, if needed;¹
- 17
- 18 7. To approve an insurance provider;¹ and
- 19
- 20 8. To approve/modify the agenda at the beginning of the board meeting.¹

21 **FISCAL**

- 22 1. To approve and adopt the budget;¹
- 23
- 24 2. To approve purchases outside the budget on a case-by-case basis in accordance with board
25 policy;¹
- 26
- 27 3. To approve budget transfers;⁷
- 28
- 29 4. To adopt the ~~district~~ **school system** salary schedule;⁸
- 30
- 31 5. To approve a differentiated pay plan;⁹
- 32
- 33 6. To approve funding for the ~~district~~ **school system** maintenance plan and capital requests;¹
- 34

- 1 7. To approve the location and scope of new building projects;¹ and
 2
 3 8. To approve bids.¹

4 INSTRUCTION AND STUDENTS

- 5 1. To adopt the curriculum;¹
 6
 7 2. To adopt textbooks;¹⁰
 8
 9 3. To review student disciplinary issues appealed to the Board and make a final determination;¹¹
 10
 11 4. To authorize or prohibit the use of corporal punishment;¹²
 12
 13 5. To approve or deny admission of students expelled from other school districts;¹³ and
 14

15 PERSONNEL

- 16 1. To employ and evaluate the Superintendent of Schools;¹
 17
 18 2. To grant tenure to eligible teachers;¹⁴ and
 19
 20 3. To dismiss tenured teachers.¹⁵

Legal References

1. [TCA 49-2-203](#)
2. [State Board of Education Policy 2.101](#); [TCA 49-1-613](#)
3. [TCA 49-2-207](#)
4. [TCA 49-6-403\(c\)](#)
5. [TCA 49-6-3004](#)
6. [TCA 49-6-804\(a\)](#)
7. [Tenn. Att’y Gen. Op. No. 83-464 \(Oct 26, 1983\)](#)
8. [TCA 49-3-306\(a\)](#)
9. [TCA 49-3-306\(h\)](#)
10. [TCA 49-6-2207\(a\)\(1\)](#)
11. [TCA 49-6-3401\(c\)\(4\)\(C\)](#)
12. [TCA 49-6-4104](#)
13. [TCA 49-6-3401\(f\)](#)
14. [TCA 49-5-504\(b\)](#); [TCA 49-2-203\(a\)\(1\)](#)
15. [TCA 49-5-511](#); [TCA 49-5-512](#)

Cross References

Duties of Board Members 1.202
 Policy Development & Adoption 1.600
 Administrative Procedures 1.601
 School District Goals 1.700
 School District Planning 1.701
 Annual Operating Budget 2.200

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Boardmanship Code of Conduct	Descriptor Code: 1.106	Issued Date: 01/06/25
		Rescinds: 1.106	Issued: 01/05/24

1 The Board of Education adopts this Code of Ethics as recommended by the Tennessee School Boards
2 Association and the State of Tennessee as a guide to its members as they provide educational
3 leadership for the youth of our state. The Board further agrees that ethical issues regarding the Board
4 or its members may be referred to the TSBA Ethics Advisory Council.

5 **ARTICLE I. MY RELATIONS TO THE CHILDREN**

6

7 Section 1. I will at all times think in terms of “children first,” always determining
8 other important things according to how they affect education and
9 training of children.

10 Section 2. I will seek to provide equal educational opportunities for all children
11 regardless of race, color, religion, sex, gender, disabilities, national origin,
12 or location of residence.

13 **ARTICLE II. MY RELATIONS TO MY COMMUNITY**

14 Section 1. I will endeavor to appraise fairly both the present and future educational
15 needs of the community and to support improvements as finances
16 permit.

17 Section 2. I will represent at all times the entire school community and refuse to
18 represent special interests or partisan politics.

19 Section 3. I will endeavor to keep the community informed about the progress and
20 needs of the schools.

21 **ARTICLE III. MY RELATIONS TO TEACHERS AND PERSONNEL**

22 Section 1. I will support the employment of those persons best qualified to serve as
23 employees and will insist on a regular and impartial evaluation of all
24 staff.

25 Section 2. I will support and protect personnel in performance of their duties.

26

- 1 1. To abide by the eCode of eEthics of the Tennessee School Boards Association.
- 2
- 3 2. To strive sincerely to build better relationships with one another and with the Superintendent of
- 4 Schools.
- 5
- 6 3. To vote on individual convictions and do what we can to prevent or destroy fractionalism on
- 7 the Board.
- 8
- 9 4. To refuse to become involved in micromanagement.
- 10
- 11 5. To emphasize planning, policy making, and public relations rather than becoming involved in
- 12 management of the schools.
- 13
- 14 6. To prepare ourselves carefully before each board meeting so that when we have the floor, we
- 15 can make comments that are concise, organized, and clear.
- 16
- 17 7. To listen carefully and with courtesy when other people have the floor and are speaking during
- 18 board meetings.
- 19
- 20 8. To set clear goals for the Superintendent of Schools.
- 21
- 22 9. To support the Superintendent of Schools and to help them be as effective as possible as long
- 23 as they are the Superintendent.
- 24
- 25 10. To establish goals for our school district and to make sure the community is aware of those
- 26 goals.

27 If any board member feels that another board member has violated any provision of this agreement,
28 that board member shall personally talk with the offending board member in an attempt to resolve the
29 issue. If the attempt fails, the board member who feels that another board member has violated this
30 agreement shall bring the matter to the attention of the entire board. Any grievances that arise should
31 be dealt with at the earliest possible practical opportunity.

Cross References

Code of Ethics 1.1061
Board Member Conflict of Interest 1.107

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <b style="text-align: center;">Board Member Conflict of Interest	Descriptor Code: 1.107	Issued Date: 01/06/25
		Rescinds: 1.107	Issued: 11/07/22

1 A Board of Education member shall not be directly interested in any contract in which the Board may be
 2 interested. "Directly interested" means any contract with the Board member or with any business in which the
 3 board member is sole proprietor, a partner, or the person having controlling interest. "Controlling interest" shall
 4 include the individual with the ownership or control of the largest number of outstanding shares owned by any
 5 single individual or corporation.

6 This policy shall not prohibit any Board member from voting on the school budget or any budget amendments,
 7 unless the vote is on a specific budget amendment in which such board member is directly interested.

8 A ~~b~~**B**oard member shall not be indirectly interested in any contract in which the Board may be interested unless
 9 the board member publicly acknowledges such interest. "Indirectly interested" means any contract in which the
 10 board member is interested but not directly so, as defined above, including contracts in which the board member
 11 may have a direct interest but is the sole supplier of goods or services in the county.

12 Any Board member who is an employee of the city and whose employment predates their initial
 13 election/appointment to the Board may vote on matters in which they have a conflict of interest if the member
 14 informs the Board immediately prior to the vote as follows: "Because I am an employee of (name of
 15 governmental unit), I have a conflict of interest in the proposal about to be voted. However, I declare that my
 16 argument and my vote answer only to my conscience and to my obligation to my constituents and the citizens
 17 the Board represents." The vote of any ~~b~~**B**oard member having a conflict of interest who does not inform the
 18 Board of such conflict shall be void if challenged during the same Board meeting at which the vote was cast and
 19 prior to the transaction of any further business by the Board.

20 Any Board member who is also an employee of the city and whose employment began on or after the date on
 21 which they were initially elected to serve on the Board shall not vote on matters in which they have a conflict of
 22 interest.

23 If a Board member has a conflict of interest in a matter to be voted on by the Board, they may abstain for cause
 24 by announcing such to the Chair. Any Board member who abstains from voting for cause on any issue coming
 25 to a vote before the Board shall not be counted for the purpose of determining a majority vote.¹

26 **PENALTY FOR UNLAWFUL INTEREST**

27 If a Board member becomes directly or indirectly interested in any such contract, they shall forfeit all pay and
 28 compensation and shall be dismissed from the Board and be ineligible to serve in the same or similar position
 29 for ten (10) years.¹

Legal References

1. [TCA 12-4-101](#); [TCA 12-4-102](#)

Cross Reference

Boardmanship Code of Conduct 1.106

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Board Member Development Opportunities	Descriptor Code: 1.204	Issued Date: 01/06/25
		Rescinds: 1.204	Issued: 11/07/22

1 The Board of Education shall participate in activities designed to assist Board members in improving
2 their skills as members of a policy-making body.

3 In order to control both the investment of time and funds necessary to implement this policy, the Board
4 establishes these principles and procedures for its guidance:

- 5 1. A calendar of Board conferences, conventions and workshops shall be maintained by the Board
6 secretary and provided to each board member.¹ At least annually the Board will identify which
7 meetings should be attended and the benefits which would be derived from participation in
8 such meetings;
9
- 10 2. Funds for participation at such meetings shall be budgeted on an annual basis. The Board, as a
11 whole, shall retain the authority to approve or disapprove the participation of members in
12 planned activities;
13
- 14 3. Reimbursement to Board members for their travel expenses shall be in accord with their
15 reasonable and actual expenses **or established per diem rate**;
16
- 17 4. When a conference, convention or workshop is not attended by the full Board, those
18 participating will be requested to share information, recommendations and materials acquired at
19 the meeting; and
20
- 21 5. The public shall be kept informed about the Board's continuing in-service education and about
22 the programs anticipated for short- and long-range benefits to the schools.

23 The Board regards the following as the kinds of activities and services appropriate for implementing
24 this policy:

- 25 1. Participation in school board conferences, workshops and conventions held by the state,
26 regional and national school boards associations;¹
27
- 28 2. Local and district-sponsored training sessions for Board members; and
29
- 30 3. Subscriptions to publications addressing the concerns of Board members.

Legal References

1. [TCA 49-2-202\(a\)\(6\)](#)

Cross References

- Board Evaluation 1.103
- Memberships 1.104
- School Board Legislative Involvement 1.105
- School District Goals 1.700
- School Calendar 1.800
- Expenses and Reimbursements 2.804

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Board Committees</h2>	Descriptor Code: 1.300	Issued Date: 01/06/25
		Rescinds: 1.300	Issued: 01/05/24

1 The Board of Education may operate without standing committees, except for the Executive
 2 Committee. The Chair of the Board and the Superintendent of Schools constitute the Executive
 3 Committee of the Board of Education. Special committees, such as the Policy, Finance, Facilities and
 4 Superintendent Compensation Committee, shall be composed of Board members as may be appointed
 5 by the chair at the direction of the Board and as the needs of the Board shall require.¹ Such
 6 committees shall be discharged when the work is finished or earlier by a majority vote of the entire
 7 Board. All reports by special committees shall be made directly to the Board.

- 8 1. A special committee serving in an advisory capacity shall ordinarily consist of less than a
 9 quorum of board members;
- 10 2. The committee will be advisory only;
- 11 3. Parameters of the work of the committee must be approved in advance by the entire Board;
- 12 4. A committee shall serve no longer than the annual organization meeting of the Board unless
 13 reappointed to finish a designated task; and
- 14 5. Committee meetings shall be held in accordance with the Open Meetings law.²

19 Anyone desiring to address a committee must notify the chair prior to the day of the meeting and
 20 indicate the topic to be addressed. Only topics on the agenda may be addressed at the meeting. Each
 21 topic addressed will be limited to ~~five~~ **three (3)** minutes except with the consent of the committee for
 22 an extension to the time. The Chair may defer public participation to a future meeting in order to
 23 effect an efficient schedule as long as no recommendation on the topic of interest will be made before
 24 an opportunity to participate is provided.

Legal References

1. [TCA 49-2-205](#)
2. [TCA 8-44-102 et seq.](#)

Cross References

- Duties of Officers 1.201
- School Board Meetings 1.400
- Public Hearings 1.401

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Board Attorney	Descriptor Code: 1.302	Issued Date: 01/06/25
		Rescinds: 1.302	Issued: 07/01/00

1 The Board of Education shall employ an attorney to represent the Board in legal matters which arise
2 concerning the school system.¹

3 **Communication with the Board attorney shall be made by the Board Chair or the**
4 **Superintendent of Schools/designee unless a Board member is individually involved in a legal**
5 **matter pursuant to their role as a Board member.**

Legal References

1. [TCA 49-2-203\(b\)\(5\)](#)

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: School Board Meetings	Descriptor Code: 1.400	Issued Date: 01/06/25
		Rescinds: 1.400	Issued: 01/05/24

1 The Board of Education will transact all business at official meetings which may be either regular or
2 special.

3 Every meeting of the Board shall be open to the public, except for those meetings in which the law
4 allows closed sessions.¹ Open meetings will be physically accessible to all students, employees, and
5 interested citizens.³

6 The Board may restrict the recording of Board meetings via camera, camcorder or other photographic
7 equipment when such recording creates a threat to public safety and welfare or impedes the conducting
8 of efficient and orderly public meetings.⁴

9 **REGULAR MEETINGS**

10

11 Regular meetings of the Board shall be held on the first Monday of the month at 6:00 p.m. in the
12 Columbus Powell Building (Central Office) or at another location as announced.

13

14 In instances when any regular meeting date falls on a legal holiday or in other special circumstances,
15 the meeting shall be held on the following day or rescheduled by the Superintendent of Schools and the
16 eChair. If rescheduled, adequate public notice of such meetings must be given.

17

18 **SPECIAL MEETINGS**

19

20 The Board shall hold special meetings as necessary to transact the business of the Board. Such
21 meetings shall be called by the eChair or Superintendent of Schools whenever the interests of the
22 schools require it, or when requested to do so by a majority of the Board.²

23

24 Only business related to the call of the meeting, and details related to agenda items shall be discussed
25 or transacted by the Board at a special meeting. A written copy of the notice shall be placed on file in
26 the Superintendent of Schools' office.

27

28 **ELECTRONIC ATTENDANCE⁵**

29 The following requirements apply to all electronic attendance, regardless of the reason for the
30 member's absence:

- 1 1. A quorum of the Board must be physically present at the meeting in order for any member to
2 attend electronically:
- 3 2. Any Board member wishing to participate electronically must do so using technology which
4 allows the Chair to visually identify the member:
- 5 3. The responsibility for the connection lies with the member wishing to participate electronically.
6 No more than three (3) attempts to connect shall be made, unless the Board chooses to make
7 additional attempts.
8
- 9 Absent Board members may attend a regular or special meeting by electronic means for certain
10 qualifying reasons.

11 ***Work Related Absence***

12 A Board member may attend a meeting by electronic means if out of the county due to work; however,
13 they may only participate electronically two (2) times per year for this reason. The Board member shall
14 give the Chair and Superintendent of Schools at least five (5) days' notice prior to the meeting of the
15 Board member's intention to participate electronically.

16 ***Sickness or Period of Convalescence***

17 A Board member may attend a meeting by electronic means if sick or in a period of convalescence on
18 the advice of a healthcare professional; however, they may only participate electronically three (3)
19 times per year for this reason.

20 ***Inclement Weather or Natural Disaster***

21 A Board member may attend a meeting by electronic means due to inclement weather or natural
22 disaster if the schools in the school district are closed; however, they may only participate
23 electronically three (3) times per year for this reason.

24 ***Family Emergency***

25
26 A Board member may attend a meeting by electronic means if there is a family emergency that
27 prevents them from attending in person. The absence shall be due to the hospitalization of the Board
28 member or the death or hospitalization of the member's spouse, father, mother, son, daughter, brother,
29 sister, son-in-law, daughter-in-law, stepson, stepdaughter, father-in-law, mother-in-law, brother-in-law,
30 or sister-in-law. The Board member may only participate electronically two (2) times per year for this
31 reason.

1 ***Military Service***

- 2 A Board member may attend a meeting by electronic means if out of the county due to military
3 service. The Board member may participate electronically as often as they are able to do so.

Legal References

1. [TCA 8-44-102](#); [TCA 49-6-804\(c\)](#)
2. [28 CFR § 36.201\(a\)](#); [28 CFR § 36.202](#)
3. [Tenn. Att’y Gen. Op. No. 95-126 \(December 28, 1995\)](#)
4. [TCA 49-2-202\(c\)\(1\)](#)
5. [TCA 49-2-203\(e\)](#) **6-54-149**

Cross References

- School Board Legal Status and Authority 1.100
Public Hearings 1.401

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Public Hearings	Descriptor Code: 1.401	Issued Date: 01/06/25
		Rescinds: 1.401	Issued: 12/07/20

1 The Board of Education will hold a public hearing in the following circumstances:

- 2 1. When requested, in writing, by any licensed employee who is dismissed during a contract
3 period. Any licensed employee who is dismissed must be advised of his right to a hearing
4 before the Board.¹
5
- 6 2. When requested by the parent/guardian who is dissatisfied with the school assignment of a
7 student.²

8 The Board may, but is not obligated to, hold a public hearing in the following circumstances:

- 9 When requested by a student, principal, or teacher in regard to a student who, as a result of a
10 suspension of more than ten (10) days has had a hearing by the Discipline Hearing Authority.³
11 The notice of this type of hearing shall include a statement that, unless the student (or the
12 student's parent or guardian) requests an open hearing, the hearing will be closed to the
13 public.⁴

14 The Board may also hold a public hearing when it deems it to be in the public interest.

15 Except as noted above, a request for a hearing before the Board must be in writing, stating the purpose
16 of the hearing, the action desired, and, in the case of contesting a school assignment, the specific
17 reasons why the child shall be assigned to a different school. All hearing requests must be received by
18 the Board or the Superintendent of Schools within the time limit prescribed by law for that type of
19 hearing.

Legal References

1. [TCA 49-2-301\(b\)\(1\)\(EE\)\(i\); TCA 49-5-512](#)
2. [TCA 49-6-3201](#)
3. [TCA 49-6-3401](#)
4. [TCA 49-6-3401\(c\)\(6\)](#)

Cross References

Appeals To and Appearances Before the Board 1.404
Suspension/Dismissal of Nontenured Teachers 5.200
Student Assignment 6.205
Student Disciplinary Hearing Authority 6.317

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Board-Community Relations	Descriptor Code: 1.500	Issued Date: 01/05/24
		Rescinds: 1.500	Issued: 12/09/19

1 In order to promote school-community interaction relating to the policy and operation of the schools,
2 the Board of Education will:

- 3 1. Strive to keep citizens of the school system regularly informed **and involved** ~~about through~~
4 ~~channels of communication, its own efforts, and the office of the Superintendent of Schools;~~
5
6 2. Direct all school employees, including teachers, administrators and support service personnel to
7 participate in positive school-community interaction by:
8 a. Transmitting pertinent and correct information to citizens upon request or upon
9 initiative of school employees;
10 b. Seeking ways to improve school-community relations; and
11
12 3. Recognize the right of news media to inquire, research and report to the public information
13 about local schools.

14 The principal of each school shall ~~be responsible for the development of a public relations program and~~
15 ~~shall~~ promote programs which involve parents and the community with the school.

16 The Superintendent of Schools shall be responsible for leadership in school-community relations.
17 Through the use of their staff, they will promote a program to best coordinate the involvement of the
18 schools and community.

Cross References

Visitors to the Schools 1.501
Board-Media Relations 1.502
Advertising & Distribution of Materials in Schools 1.806
Crisis Management 3.203
Community Use of School Facilities 3.206
Political Activities 5.606

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Visitors to the Schools	Descriptor Code: 1.501	Issued Date: 07/29/24
		Rescinds: 1.501	Issued: 11/07/22

1 *General*

2 Except on occasions such as school programs, athletic events, open house, and similar public events as
3 determined by the principal/designee, all visitors will report to the school office when entering the school
4 and will sign-in **using the visitor management system**. Authorization to visit elsewhere in the building
5 or on the school campus will be determined by the principal/designee. Guest passes shall be issued for
6 all persons other than students and employees of the school.¹

7 In order to maintain the conditions and atmosphere suitable for learning, no other person shall enter
8 onto the grounds or into the school buildings during the hours of student instruction except students
9 assigned to that school, the staff of the school, parents/legal guardians of students, approved volunteers
10 and other persons with lawful and valid business on the school premises.²

11 Professional visitors and observers will be welcome as long as the following conditions are met:

- 12 1. Visits and observations are ~~arranged~~ **approved** in advance;
- 13 2. Purpose of the visit is established prior to visitation; and
- 14 3. Number in the group visiting is small enough to be accommodated without disruption to the
15 educational program.

16 Principals may limit entrance to a school in the event of an emergency or at any time they believe it to
17 be in the best interest of the school.

18 Visitors with international or national groups sanctioned by the state or national government may visit
19 schools if appropriate sponsorship and programming are in place and if the Superintendent has
20 approved the visit in advance.

21 ~~Visitors are required to sign in with a visitor management system.~~

22 Any person improperly on the premises of the school shall depart on the request of the school principal
23 or other authorized person.

24 The principal ~~or their~~ /designee has the authority to exclude from the school premises any persons
25 disrupting the educational programs in the classroom or in the school, disturbing the teachers or
26 students on the premises, or on the premises for the purpose of committing an illegal act.

27 The principal shall engage law enforcement officials when they believe the situation warrants such
28 measures.

1 Students may not bring visitors to school to visit during the school day without the prior permission of
2 the principal.

3 VISITOR CONDUCT

4 Persons who come onto school property shall be under the jurisdiction of the site administrator/designee.
5 Individuals who come onto school property or who contact employees on school or district business are
6 expected to behave accordingly. The Superintendent of Schools shall develop a visitor code of conduct
7 to be presented to the board attorney, and then, approved by the Board.³ This code shall prohibit the
8 following:

- 9 1. Cursing and use of obscenities;
- 10 2. Disrupting or threatening to disrupt school or office operations;
- 11 3. Acting in an unsafe manner that could threaten the health or safety of others;
- 12 4. Verbal or written statements or gestures indicating intent to harm an individual or property; and
- 13 5. Physical attacks intended to harm an individual or substantially damage property.

14 The visitor code of conduct shall be posted on the district's website as well as the school's website,
15 and copies of the code shall be provided to all teachers, counselors, administrative staff, and other
16 school employees. In addition, each school visitor entrance shall have the visitor code of conduct
17 posted prominently along with the phone number of someone in the school's administration who can
18 answer questions about the code.

19 Annually, parent(s)/guardian(s) shall be provided with a ~~printed~~ copy of the code of conduct, along
20 with the phone number of someone in the school's administration who can answer questions about the
21 code. Parent(s)/guardian(s) shall sign a statement acknowledging that they have read and understood
22 the code of conduct.

23 CONSEQUENCES FOR CODE OF CONDUCT VIOLATION

24 The principal/designee has the authority to exclude from the school premises any persons disrupting
25 the educational programs in the classroom or in the school, disturbing the teachers or students on the
26 premises, or on the premises for the purpose of committing an illegal act.²

27 The principal shall contact law enforcement officials when he/she believes the situation warrants such
28 measures.

Legal References

Cross References

1. [TCA 49-2-303\(b\)\(4\)](#)
2. [TCA 49-6-2008; TCA 39-14-406](#)
3. [Public Acts of 2024, Chapter No. 810](#)

Board-Community Relations 1.500
Access to School Property 1.806
Vendor Relations 2.809
Safety 3.201
Security 3.205
School Volunteers 4.501
Care of School Property 6.311

1.

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Board Meeting News Coverage	Descriptor Code: 1.502	Issued Date: 01/05/24
		Rescinds: 1.502	Issued: 11/07/22

1 A copy of the agenda and agenda materials will be ~~sent~~ **made available** in advance to members of the
2 news media as requested. Additionally, all reports approved by the Board of Education shall be made
3 available to the media. However, reports-in-progress on which the Board has taken no final action
4 shall be released only upon the Board's authority as "tentative reports."

5 A press table shall be provided to enable reporters to follow discussion without difficulty.

6 The press will be provided with working copies of the agenda and agenda materials upon request.

7 In order that the Board may transact its business with dispatch, questions from the press will not be
8 entertained while meetings are in progress.

9 The Chair of the Board and/or the Superintendent of Schools will be available after each meeting to
10 answer questions and to clarify points of discussion and action.

11 When individual Board members receive requests from news media representatives for information
12 about Board meetings in regard to their own statements or actions, the members may choose to
13 respond or refer the media to the Board Chair, who is the spokesperson for the Board, except as they
14 specifically delegate this responsibility to others.

Cross References

Board-Community Relations 1.500
News Releases, Conferences and Interviews 1.503

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Policy Development and Adoption	Descriptor Code: 1.600	Issued Date: 01/06/25
		Rescinds: 1.600	Issued: 11/07/22

1 A proposed policy or policy change shall be submitted to the Board of Education as part of the agenda.
2 Those persons who are currently enrolled or have children currently enrolled in Johnson City Schools,
3 are currently employed by the School System, are residents of the City of Johnson City or are bona
4 fide property taxpayers to the City of Johnson City shall be given an opportunity to be heard on the
5 proposal. The Board's approval of the proposal or return for study and/or further revision shall
6 constitute the first reading.

7 The proposed policy or policy amendment shall be considered at the next board meeting with the final
8 vote following the second reading. Adoption shall require an affirmative vote by a majority of the
9 members of the Board.

10 Policies and amendments adopted by the Board shall be made a part of the minutes and shall be placed
11 in the policy manual. Policies and amendments shall be effective immediately upon adoption unless a
12 specific effective date is provided and shall supersede any previous Board action on the subject.

13 **POLICY MAINTENANCE**

14 The Superintendent of Schools ~~or their~~ /designee shall be responsible for drafting policy proposals,
15 maintaining the Board Policy Manual and serving as liaison between the Board and the Tennessee
16 School Boards Association. At least annually, the Board shall review its policy manual for the purpose
17 of passing, revising or deleting policies mandated by changing conditions.¹

18 Policies shall be accessible to all employees of the school system, members of the Board, and citizens
19 of the community.

20 **EMERGENCY PROCEDURE²**

21 On matters of unusual urgency, by an affirmative vote of a majority of the members of the Board, the
22 Board may waive the second reading limitation and take immediate action to adopt new or revised
23 policies.

24 **SUSPENSION OF POLICIES²**

25 Any board policy or part thereof may be suspended by an affirmative vote of a majority of the
26 members of the Board.

27 **ADMINISTRATION IN POLICY ABSENCE**

- 1 In cases where the Board has provided no guidelines for administrative action, the Superintendent of
- 2 Schools shall have the power to act, but report to the Board at its next meeting.

Legal References

1. [TCA 49-2-207\(a\)](#)
2. [TCA 49-2-202\(g\)](#)

Cross References

Role of the Board of Education 1.101
Agendas 1.403
Administrative Procedures 1.601

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Planning and Evaluation of Board Goals and Objectives	Descriptor Code: 1.701	Issued Date: 11/07/22
		Rescinds: 1.701	Issued: 12/07/20

1 The Board of Education intends to ensure that the school district and its students will be able to meet the
2 demands of the future by instituting an ongoing, comprehensive planning process **which shall include**
3 **the Superintendent of Schools, administrative staff, and members of the community,** resulting in a
4 five (5) year plan that has as its goals:

- 5 1. Identifying, analyzing, and planning to successfully address the major internal and external
6 factors that will affect what and how students learn and how the public schools function as a
7 vital element of society.
8
- 9 2. Establishing a limited number of program improvement goals to be achieved through sustained
10 effort by all ~~district~~ **school system** staff over three-to-five-year periods;¹
11
- 12 3. Developing written, multi-year plans for all major priorities and initiatives, including major
13 activities, expected outcomes, timelines, responsible persons, and required resources; and
14
- 15 4. Basing major budget decisions on strategic plans.

16 The Board will participate in planning through an annual conference or retreat with the Superintendent
17 of Schools and administrative staff to review progress on the implementation of priorities, initiatives,
18 and strategic plans, to determine which goals have been achieved, whether any new efforts are needed,
19 and to review major issues that may affect the future. It also will consider and act upon annual
20 objectives and strategies proposed by the Superintendent of Schools to achieve goals.

21 The Superintendent of Schools will develop necessary procedures, forms or other measures to
22 implement the goals of this policy using simple, logical, and collegial processes.

23 A planning coordinator may be designated by the Superintendent of Schools to help the Superintendent
24 coordinate system-wide planning efforts, establish and coordinate an issues management process, aid
25 district staff in developing specific plans, and monitor implementation schedules.

26 The Board shall annually assess the productivity of each goal and establish standards for each area.

27 The basic features of the assessment shall be as follows:

- 28 1. The form for self-assessment of each area of responsibility shall be designed to indicate
29 strengths and weaknesses;
30
- 31 2. All resources, including personnel, shall be used in the process;
32

- 1 3. Each evaluation shall be reported to the Board for its approval; and
- 2 4. Board-approved reports shall become goals and objectives for each department for the
- 3 forthcoming year.

Legal References

1. State Board of Education Policy 2.101; TCA 49-1-613

Cross References

- Role of the Board of Education 1.101
Qualifications and Duties of the Director of Schools 5.802

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Alcohol & Drugs in the Workplace	Descriptor Code: 1.804	Issued Date: 01/03/22
		Rescinds: 1.804	Issued: 12/07/20

1 The following conduct is strictly prohibited and will subject a Johnson City School System employee
2 to immediate discipline, up to and including termination and referral for prosecution:¹

- 3 1. The buying, selling, transportation, possession, manufacture, provision or use of intoxicants,
4 including alcohol, or any controlled substances as defined by law while on school system
5 property during school hours (including meal periods), while assigned to extra duty or special
6 projects, including those held after or in addition to regular school hours, and/or while driving
7 between work sites during the work day or while assigned to extra duty or special projects in
8 either a school system vehicle or a vehicle supplied by the employee.
9
- 10 2. Reporting to work under the influence of alcohol, intoxicants or any controlled substance. An
11 individual is considered to be “under the influence of alcohol, intoxicants and/or a controlled
12 substance” when, in the system’s determination based upon testing conducted by and
13 interpreted by trained medical personnel, the controlled substance, alcohol or intoxicant is at a
14 level that it may impair the individual’s ability to safely and/or efficiently perform assigned
15 work OR prevent the employee from presenting a positive role model to students.

16 If the Ssystem has reasonable grounds to believe that an employee is under the influence of
17 intoxicants, including alcohol or any controlled substance, it may require the employee to submit to
18 immediate testing by trained medical personnel. Refusal to submit immediately to such test may result
19 in disciplinary action, up to and including dismissal. “Reasonable grounds” may include, but are not
20 limited to, such things as slurred speech, confused or incoherent communications, dilated pupils,
21 peculiar odors and unsteady balance.

22 The Sschool Ssystem reserves the right, with prior notice and reasonable suspicion, to conduct
23 searches of employees and/or their personal property while on school system property. The school
24 system also reserves the right, with prior notice and reasonable suspicion, to conduct searches of
25 system property, vehicles or equipment at any time. A refusal to submit to any such search may result
26 in disciplinary action, up to and including dismissal.

27 As a condition of employment, each employee shall notify their supervisor of a conviction under any
28 criminal drug statute violation or alcohol related event. Such notification shall be provided no later
29 than five (5) days after such conviction.

30 Each employee shall be notified of the Ssystem’s policy and procedures regarding employee drug
31 activity at work. Any staff member who violates any part of this policy may be subject to disciplinary
32 action, which may include suspension without pay and immediate discharge. As a condition of
33 eligibility for reinstatement, an employee may be required to satisfactorily complete a drug
34 rehabilitation or treatment program approved by the board, at the employee’s expense.

- 1 Nothing in this policy shall be construed to guarantee reinstatement of any employee who violates this
- 2 policy, nor does the Johnson City School System incur any financial obligation for treatment or
- 3 rehabilitation ordered as a condition of eligibility for reinstatement.

- 4 Other actions such as notification of law enforcement agencies may be taken in regard to a staff
- 5 member violating this policy at the system's discretion, as it deems appropriate.

- 6 Appropriate procedures, consent forms and necessary notifications will be developed as are needed for
- 7 an orderly implementation of this policy.

- 8 No employee, while on or in the workplace, shall unlawfully manufacture, distribute, dispense,
- 9 possess, use or be under the influence of any illegal or unauthorized drug¹ or alcohol.²

Legal References

1. Drug Free Workplace Act of 1988, 41 USCA § 8103; 34 CFR §§ 84.205 – 84.215
2. TCA 39-17-715

Cross References

- Supervision 5.108
Drug & Alcohol Testing for Employees 5.403
Drug-Free Schools 6.307

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Use of Electronic Correspondence</h2>	Descriptor Code: 1.805	Issued Date: 01/06/25
		Rescinds: 1.805	Issued: 11/07/22

1 Electronic communication capability among board members and school system staff exists for the
 2 purpose of enabling all to better perform tasks associated with their positions and assignments.
 3 Therefore, all staff and board members who have access to the district network shall adhere to the
 4 following guidelines when sending or receiving messages via any systemwide electronic means.

- 5 1. ~~Because all computer hardware and software belong to the Board of Education, a~~All data
 6 including e-mail communications stored or transmitted on school system computers shall be
 7 monitored. Employees/Board members have no right to privacy with regard to such data.
 8 Confidentiality of electronic correspondence cannot be assured. Electronic correspondence may
 9 be a public record under the public records law and may be subject to public inspection.¹
 10
- 11 2. Electronic correspondence shall pertain to legitimate Board/ school system business.
 12
- 13 3. Employees/Board members will be asked to sign an application for terms and conditions for
 14 Use of the Internet. Board members shall not reveal their passwords to others in the network or
 15 to anyone outside of it. If anyone has reason to believe that a password has been lost or stolen
 16 or that the electronic correspondence has been accessed by someone without authorization, they
 17 shall contact the technology coordinator immediately.
 18
- 19 4. It is the responsibility of the sender not to violate copyright laws.
 20
- 21 5. Messages shall not be sent that contain material that may be defined by a reasonable person as
 22 obscene or that are racist, sexist, or promote illegal or unethical activity.
 23
- 24 6. All employees/ Board members will adhere to the System’s Responsible Use Agreement.

25 Any usage contrary to the above shall be reported immediately to the Superintendent of
 26 Schools/**designee** and may result in the suspension and/or revocation of system access, or if deemed
 27 necessary, appropriate disciplinary action may be taken.

28 E-mail shall not be used to circumvent requirements of the Open Meetings Act.²

Legal References

1. [TCA 10-7-512](#)
2. [TCA 8-44-102](#)

Cross References

Use of the Internet 4.406

Johnson City Board of Education

Monitoring: Review: Annually, in August	Descriptor Term: Charter School Applications	Descriptor Code: 1.901	Issued Date: 01/06/25
		Rescinds: 1.901	Issued: 11/07/22

1 This policy shall apply to sponsors and potential sponsors of charter schools. It shall not apply to
2 charter schools converting from existing public schools. Proposals from existing charter school
3 operators or replicators and applicants proposing to contract with educational service providers shall
4 include the information required by state law.¹

5 APPLICATION PROCESS²

6 A prospective charter school sponsor shall send the Superintendent of Schools notice of its intent sixty
7 (60) days prior to February 1st of the year preceding the year in which the proposed charter school
8 plans to begin operation as a charter school. **The Superintendent of Schools/designee shall**
9 **determine whether the sponsor has selected the correct application category within ten (10)**
10 **business days of receiving the letter of intent and notify the sponsor within five (5) business days**
11 **of a determination that the incorrect application category has been selected.**²

12 A sponsor seeking approval from the Board of Education of an initial charter school application shall
13 complete the forms provided by the Department of Education **in coordination with the Tennessee**
14 **Public Charter School Commission (“the Commission”)**. The application shall provide all the
15 information required by law. The sponsor shall demonstrate that the proposed charter school meets the
16 purpose prescribed by law for the formation of a charter school, and the proposed charter school will
17 be able to implement a viable program of quality education for its students.³

18 Electronic copies of ~~A~~ applications shall be submitted to the Board and ~~Department of Education~~ **the**
19 **Commission** on or before 4:30 ~~11:59~~ p.m. **Central Time** on February 1st of the year preceding the
20 year in which the proposed charter school plans to begin operation as a charter school. If the 1st of
21 February falls on a Saturday, Sunday, or holiday on which the school district offices are closed,
22 applications will be accepted on the next business day on or before 4:30 ~~11:59~~ p.m. Late applications
23 will not be accepted, without exception. The sponsor shall pay an application fee of \$2,500.00. **The**
24 **Superintendent of Schools/designee shall report each application received to the Commission no**
25 **later than ten (10) days after receipt.**²

26 REVIEW TEAM¹

27 If necessary, the ~~Board~~ **Superintendent of Schools/ designee** shall appoint a review team to assist in
28 reviewing and evaluating charter school applications. The team shall be composed of members of the
29 administrative staff for the ~~district system,~~ **and** community members, ~~and a member of the Board~~ with
30 relevant educational, organizational, financial, and legal experience. At the board meeting in December
31 of each year, the Superintendent of Schools shall make a recommendation to the Board on which
32 members of their administrative staff should be appointed to the team. The Board shall name the
33 members of the team at its meeting in January of each year. The Board shall designate a Chair of the

1 review team as the contact person for answering questions about the application process and receiving
 2 applications. The Superintendent of Schools shall develop an orientation for the team to ensure
 3 consistent evaluation standards and the elimination of real or perceived conflicts of interest.

4 The Board shall require the Superintendent of Schools/designee to develop a procedure for receiving,
 5 reviewing, and ruling on applications for the establishment of charter schools by the review team. The
 6 procedure shall include a timeline for the application and review process. A copy of the procedure,
 7 including the review criteria, shall be available to any interested party upon request.

8 The review team shall:

- 9 1. Evaluate all charter school applications based on the review criteria adopted by the Board;
- 10 2. Recommend one of the following options to the Board for each application: approve, reject, or
 11 reject with stipulations for reconsideration;~~;~~ ~~and~~
- 12 3. ~~Make recommendations for revocation, renewal, or non-renewal of charter school contracts.~~

15 **APPROVAL/DENIAL OF APPLICATION⁴**

16 The Board shall rule by resolution on the approval or denial of a charter school application within
 17 ninety (90) **calendar** days of receipt of the completed application, or the application shall be deemed
 18 approved by law. The Superintendent of Schools/designee shall report the action taken by the Board
 19 to the Department of Education **and the Commission**.

20 *Approval*

21 The sponsor of a charter school that is approved by the Board shall enter into a written agreement with
 22 the Board which shall be binding on the charter school's governing body. The charter school agreement
 23 shall be in writing and signed by the sponsor and the Board.

24 The Board will receive an annual authorizer fee of three percent (3%) of the annual per student state
 25 and local allocations or thirty-five thousand dollars (\$35,000), whichever is less.⁵⁶

26 Charter schools approved by the Board are expected to implement the application as submitted and
 27 approved. Material variations in operations from the approved application require amendment pursuant
 28 to statute and the charter school agreement.⁶⁷

29 The Board shall not provide services to charter schools that are not requested during the application
 30 process except for those services that are required under state or federal laws. Services agreed to be
 31 provided to the charter school by the Board shall be provided at **the Board's** actual cost. The Board
 32 and charter school shall execute a service contract for any additional services.

33 New charter school agreements are approved for a ten (10) year period.⁷⁸ The Board may revoke or
 34 deny renewal of a charter school agreement for any of the reasons enumerated in state law.⁸²

35 *Denial*

- 1 **If the initial charter school application is denied, the Board shall notify the sponsor in writing**
 2 **within ten (10) calendar days, specifying the objective reasons for the denial and the deadline by**
 3 **which the sponsor may submit an amended application.** Upon written receipt of the grounds for
 4 denial, the sponsor shall have thirty (30) **calendar** days within which to submit an amended
 5 application to correct the deficiencies. The Board shall have sixty (60) **calendar** days either to deny or
 6 to approve the amended application, or the application shall be deemed approved by law.⁴⁵
- 7 **If the amended charter school application is denied, the Board shall notify the sponsor in writing**
 8 **within five (5) calendar days, specifying the objective reasons for denial and the sponsor's right**
 9 **to an appeal.** Within ten (10) days of final denial, an appeal may be filed with the State Board of
 10 Education.⁹¹⁰

 Legal References

1. [TCA 49-13-106](#); [State Board of Education Policy 6.111](#)
[TCA 49-13-107](#); [TCA 1-3-102](#); [TCA 49-13-108](#);
[TRR/MS 0520-14-01-.01\(1\)\(b\),\(c\)](#)
[TCA 49-13-110](#)
[TCA 49-13-108](#); [TRR/MSS 0520-14-01](#)
[TCA 49-13-128](#)
[TCA 49-13-110\(d\)-\(e\)](#); [TRR/MSS 0520-14-01](#)
[TCA 49-13-110\(e\)](#)
[TCA 49-13-122](#)
[TCA 49-13-108\(b\)\(5\)](#)
2. [TCA 49-13-107](#); [Public Acts of 2025, Chapter No. 275](#); [TCA 1-3-102](#); [TCA 49-13-108](#); [TRR/MS 0520-14-01-.01\(1\)\(b\),\(c\)](#)
3. [TRR/MS 0520-14-01-.01\(1\)\(i\)](#)
4. [TRR/MS 0520-14-01](#)
5. [TCA 49-13-108](#); [Public Acts of 2025, Chapter No. 275](#); [TRR/MSS 0520-14-01](#)
6. [TCA 49-13-128](#)
7. [TCA 49-13-110\(d\)-\(e\)](#); [TRR/MSS 0520-14-01](#)
8. [TCA 49-13-110\(e\)](#)
9. [TCA 49-13-122](#)
10. [TCA 49-13-108\(b\)\(5\)](#)

 Cross References

- Charter Schools 1.704
- Charter School Application 1.901
- Charter School Oversight 1.903
- Charter School Renewal 1.905
- Charter School Revocation 1.906

Johnson City Board of Education

Monitoring: Review: Annually, in August	Descriptor Term: Charter School Oversight	Descriptor Code: 1.903	Issued Date: 01/06/25
		Rescinds: 1.903	Issued: 12/09/19

1 The Board of Education shall oversee and annually evaluate charter schools to ensure they meet the
2 performance standards and targets set forth in the charter school agreement.¹ The Board shall create a
3 comprehensive performance, accountability, and compliance monitoring system based on the charter
4 school agreement and communicate the results to each charter school. At a minimum, the monitoring
5 system shall address academic, financial, and organizational performance standards as outlined in the
6 charter school agreement and required by the State Board of Education.¹ The Board shall utilize the
7 results when making renewal, revocation, and intervention decisions.

8

9 The Board shall communicate with the charter schools in its portfolio as needed, including both the
10 charter school leader and governing board, and provide timely notice of any material charter school
11 agreement violations and performance deficiencies.

12

13 The Board shall articulate and enforce stated consequences for failing to meet performance
14 expectations or compliance requirements.

15 **MONITORING SYSTEM**

16 **The Superintendent of Schools/designee shall implement a performance and compliance**
17 **monitoring system per the terms of the charter agreement. This information will be provided to**
18 **the Board on an ongoing basis through reports that will form the basis of renewal, revocation,**
19 **and intervention decisions. To aid in this, the Superintendent of Schools/designee shall develop a**
20 **reporting calendar that outlines when information required by state law shall be provided by the**
21 **charter school.**

22 **SITE VISITS**

23 A site visit to each charter school shall be conducted annually. The purpose shall be to collect data and
24 other qualitative information that cannot be obtained otherwise. The Superintendent of
25 Schools/**designee** shall develop a site visit procedure that outlines the expectations of charter schools
26 prior to, during, and after the site visit, including review of the documents and data, classroom
27 observations, and interviews. These visits shall minimize operational interference.

1 The Board shall provide the charter school with a report that summarizes the charter school's
2 performance. The report shall provide an analysis of relevant data and include general
3 recommendations, if applicable.²

4 **CHARTER SCHOOL REPORTING**

5 Charter schools shall provide the information required by the charter school agreement and state law to
6 the Board. The Superintendent of Schools/designee shall develop a reporting calendar that defines and
7 communicates the process, methods, and timing of gathering and reporting data to the Board.²

8 By September 1st, the governing body of an approved charter school shall make a written report to the
9 Board.³ The annual report shall include:

- 10 1. A report on the progress of the charter school in achieving the goals outlined in the charter
11 school agreement;
- 12 2. A financial statement disclosing the financial health of the charter school, including the costs of
13 the administration, instruction, and other spending categories of the charter school; and
- 14 3. A detailed accounting, including the amounts and sources, of all funds received by the charter
15 school, other than the funds received per state law.⁴

18 This reporting requirement shall begin in the year after the year in which the charter school begins
19 operation.

20 Multiple charter schools overseen by a single governing board shall report their performance as
21 separate, individual charter schools. Each charter school shall be independently accountable for its
22 performance.

23 Each charter school governing body shall submit an annual audit of all accounts and records, to include
24 internal school activity and cafeteria funds, to the Board as soon as practical after June 30th.⁵

25 **AUTHORIZER REPORTING AND REVIEW**

26 By December 1st, the Board shall report to the Department of Education detailing the authorizer fees
27 collected in the previous school year and the authorizing obligations fulfilled using the fee.⁶ By
28 January 1st, the Board shall submit an annual authorizer report to the Department of Education and the
29 State Board of Education.⁷ The Superintendent of Schools/designee shall prepare the reports and
30 provide the information to the Board prior to submission.

Legal References

1. [TCA 49-13-111\(d\); State Board of Education Policy 6.111](#)
2. [TCA 49-13-120](#)
3. [TCA 49-13-120\(a\)-\(b\)](#)

Cross References

Charter Schools 1.704
Charter School Application 1.901
Charter School Oversight 1.903
Charter School Renewal 1.905

4. [TCA 49-13-112\(a\), \(f\)](#)
5. [TCA 49-13-127](#)
6. [TCA 49-13-128\(f\)](#)
7. [TCA 49-13-120\(c\)](#)

Charter School Revocation 1.906

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Charter School Renewal	Descriptor Code: 1.905	Issued Date: 01/06/25
		Rescinds: 1.905	Issued: 12/09/19

1 **INTERIM REVIEW**

2 **The Superintendent of Schools/designee shall conduct an interim review of a charter school in**
3 **the fifth year of a charter term in accordance with guidelines developed by the State Board of**
4 **Education. As part of this process, the charter school shall submit a report on the progress of the**
5 **school in achieving the goals and objectives set forth in the charter agreement.**¹

6 **CUMULATIVE PERFORMANCE REPORT**

7 Three (3) months prior to the date on which a charter school is required to submit a renewal
8 application, the Superintendent of Schools/designee shall submit a performance report to the charter
9 school.¹ **that summarizes the school's performance record over the charter term and states the**
10 **summative findings concerning the school's performance and prospects for renewal.**²

11 **APPLICATION AND EVALUATION**

12 No later than April 1st of the year prior to the year in which the charter school agreement expires, the
13 governing body of a charter school shall submit a renewal application to the Board of Education.¹³ **The**
14 **Superintendent of Schools/designee shall report each renewal application received to the**
15 **Tennessee Public Charter School Commission ("the Commission") within ten (10) days of**
16 **receipt.**³

17 The Superintendent of Schools/designee shall conduct a renewal evaluation site visit to each charter
18 school that submits a charter school renewal application.¹

19 The Board will make renewal decisions by February 1st in the year the charter school agreement
20 expires.

21 **RENEWAL CRITERIA⁴**

22 **The Board shall define and communicate with schools the criteria for renewal that is consistent**
23 **with the charter agreement.** The Board shall make its renewal decision based on the renewal
24 application, annual progress reports, and renewal performance report.

25 **Within ten (10) days of the Board voting by resolution on a renewal application, the**
26 **Superintendent of Schools/designee shall promptly notify a school of its renewal**
27 **recommendation and decision, including the reasons for the decision and any rights to an appeal.**
28 **The Superintendent of Schools/designee shall promptly communicate renewal decisions to the**
29 **school community and public as well as the Department of Education and the Commission.**

Legal References

- ~~TCA 49-13-120; State Board of Education Policy 6.111; TCA 49-13-121; Public Acts of 2019, Chapter No. 219~~
1. [TCA 49-13-121\(k\); Public Acts of 2025, Chapter No. 275](#)
 2. [State Board of Education Policy 6.111](#)
 3. [TCA 49-13-121\(a\); Public Acts of 2025, Chapter No. 275](#)
 4. [TCA 49-13-121; State Board of Education Policy 6.111; Public Acts of 2025, Chapter No. 275](#)

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Buildings and Grounds Management	Descriptor Code: 3.200	Issued Date: 01/05/24
		Rescinds: 3.200	Issued: 01/03/22

1 The care, custody, and safekeeping of all school property shall be the responsibility of the
2 Superintendent of Schools. The following responsibilities may be assigned as needed:¹

- 3 1. The review of school building needs and the supervision of new construction when a building
4 program has been approved by the Board **of Education**;
- 5
- 6 2. Maintenance of school property and the operation of school plants;
- 7
- 8 3. The employment and training of maintenance personnel;
- 9
- 10 4. Compliance with all federal, state and local building codes; and
- 11
- 12 5. Compliance with requirements set forth by appropriate agencies regarding construction,
13 installation, renovation and operation of all equipment, playground devices and/or other
14 materials that could impact the safety of students and employees.

15 Facilities in the Johnson City School System are property of the City of Johnson City. All city
16 property is insured for liability purposes through the Tennessee Municipal League (TML) and is
17 subject to the guidelines set forth in policy arrangements with TML. Any agency performing work at a
18 school facility must provide proof of insurability at a minimum of \$1,000,000 and name the City of
19 Johnson City as a named insured.

20 Within each individual school, the principal shall be responsible for the care and upkeep of the
21 building and for the supervision of the school custodial services. Each principal shall direct the efforts
22 of the custodian(s) toward proper care of the building. The buildings and grounds management
23 provided by the school system through the ~~m~~**M**aintenance ~~s~~**S**upervisor shall be considered a
24 supplementary and coordinating service. Request for this service shall be made by the principal
25 following the procedure established by the Superintendent of Schools.

26 Any alterations to school property shall be initiated only after approval of the building principal,
27 Maintenance Supervisor, and the Superintendent of Schools. This includes, but is not limited to;
28 landscaping, plantings, walkways, fences, playgrounds, signs, casework, painting, wall hangings,
29 electrical or technical alterations.

30 Any such alterations shall be reviewed by the Maintenance Supervisor to determine the ancillary cost
31 of such alterations and the labor required for installations. All alterations, with the exception of minor
32 landscaping changes and plantings, shall be made or installed by the ~~M~~**M**aintenance ~~D~~**D**epartment or an
33 approved outside contractor. Any person making unauthorized alterations will be charged for the cost
34 of returning the property to its original condition.

- 1 Any alterations become the property of the school system and as such the school system shall assume
2 all liability and maintenance of such.
- 3 All school properties shall be maintained in a safe and clean condition and with as much comfort and
4 convenience as the facilities will permit or as use requires.
- 5 The City Commission shall be responsible for the cost of maintenance and repair of any property
6 leased by any agent of the City Commission for commission use.
- 7 Testing of lead levels in drinking water sources at school facilities shall be conducted as required by
8 Tennessee Code Annotated. If unacceptable levels of lead are found in any drinking water source, that
9 source will be immediately removed from service and required notices to state and local officials will
10 be made. Parent(s) ~~and~~ /guardian(s) of students enrolled at the effected school facility will be notified
11 with five (5) bsuiness days of the test results.²
12

Legal References

1. TCA 49-2-301(b)(1)(G)
2. TCA 49-2-133

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Safe and Secure Facilities	Descriptor Code: 3.201	Issued Date: 01/09/23
		Rescinds: 3.201	Issued: 01/03/22

- 1 Within Board **of Education** policy, the Superintendent shall develop procedures for keeping school
2 facilities safe.
- 3 All staff members shall report current and potential hazards to their immediate supervisors.
- 4 Inspections of buildings and grounds shall be made on a regular basis to ensure that they are
5 maintained in a manner conducive to the safety of occupants.
- 6 Each principal is responsible for seeing that the practice of safety is a part of the instructional program
7 of the school and that it is appropriately geared to students at different grade levels.
- 8 A safety program shall include:¹
- 9 1. Fire prevention
 - 10 2. Accident prevention
 - 11 3. Warning systems
 - 12 4. Emergency drills
 - 13 5. Armed Shooter Drills
 - 14 6. Emergency closings
 - 15 7. Traffic safety
 - 16 8. Traffic and parking controls
 - 17 9. Safety inspections
 - 18 10. First aid
 - 19 11. A disaster preparedness plan for any other major emergency.
- 20 Only students assigned to the school, the staff of the school, and other persons who have registered
21 with the school office and have lawful and valid business on the school premises shall enter onto the
22 grounds or into the buildings of the schools during the hours of student instruction. All staff members
23 shall immediately report persons who appear to be improperly on school premises or school buses to
24 the principal.²
- 25 The principal shall secure the assistance of law enforcement officials whenever they deem it necessary.

Legal References

1. TCA 49-6-805(7)
2. TCA 49-6-2008(a), (b)

Cross References

Visitors to the School 1.501
Emergency Preparedness Plan 3.202
Care of School Property 6.311

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Emergency Preparedness Plan	Descriptor Code: 3.202	Issued Date: 09/04/25
		Rescinds: 3.202	Issued: 08/06/24

1 The Superintendent of Schools/designee shall be responsible for developing, maintaining and
2 acquiring Board **of Education** approval of the district Emergency Preparedness Plan,¹ which shall
3 include procedures for bomb threats, civil disturbances, armed intruders, earthquakes, fire, tornados,
4 and other severe weather and medical emergencies such as pandemic outbreaks.

5 Emergency preparedness drills will be developed and implemented by each principal, with approval of
6 the Superintendent of Schools, and when appropriate, be held in conjunction with emergency response
7 agencies. Drill procedures shall be published and distributed to all staff.

8 The emergency preparedness plan shall be reviewed and updated annually and distributed to law
9 enforcement and other emergency personnel as needed.

10 **FIRE AND SAFETY DRILLS**

11 The principal shall ensure that one (1) fire drill requiring full evacuation is given every thirty (30)
12 school days, with two (2) fire drills occurring during the first thirty (30) full days of the school year.
13 Additionally, they shall ensure that four (4) fire safety educational announcements are conducted
14 throughout the year.²

15 The principal shall ensure that three (3) additional safety drills are given during the school year.³ These
16 drills may cover inclement weather, earthquakes, armed intruders, or other emergency drills that do not
17 require full evacuation. A record of all fire and safety drills, including the time and date, shall be kept
18 in each school's office.³

19 The principal/designee shall regularly check the quantity, locations, and conditions of fire
20 extinguishers and shall give all school personnel instructions on how to properly use fire extinguishers.

21 The district shall work with local law enforcement and the local fire department to develop a procedure
22 for identifying the cause of fire alarm activation. This procedure must be in place by January 1, 2025,
23 and shall be reviewed and updated annually thereafter.⁴

24 **ANNUAL DRILLS⁵**

25 The principal shall ensure that the school safety team conducts each of the following type of drills
26 annually:

- 27
- 28 1. An armed intruder drill in coordination with local law enforcement:
29

- 1 2. An incident command drill:
 2
 3 3. An emergency safety bus drill.

4 5 **AED DRILLS⁶**

6 Schools shall conduct a CPR and an AED drill to ensure students are aware of the steps that must be
 7 taken in the event of a medical emergency. The principal shall be responsible for ensuring the drill
 8 occurs.

9 The Superintendent of Schools shall develop the necessary administrative procedures on AED and
 10 CPR training, planning, notification and maintenance to comply with laws.

11 **MEDICAL EMERGENCIES/PANDEMIC/FLU⁷**

12 In the event of medical emergencies, such as a pandemic flu outbreak, school officials shall cooperate
 13 and consult with the local and state health departments and other local emergency or healthcare
 14 providers in protecting students and the community from further infection. The Superintendent of
 15 Schools shall develop procedures for health emergencies in accordance with state law and regulations.⁴

16 **REMOTE LEARNING DRILLS⁸**

17 At least once each school year, a remote learning drill shall be conducted. The drill shall accurately
 18 reflect how students will transition to remote learning in the event of a disruption to school operations.
 19 Students shall not be asked or required to transition to remote learning at any time during the drill.

Legal References

1. [TRR/MS 0520-01-02-.30\(2\)](#); [TCA 49-6-804](#); [TCA 49-6-805\(8\)](#)
2. [TCA 68-102-137\(b\)](#); [Public Acts of 2025, Chapter No. 315](#)
3. [TCA 68-102-137\(f\)](#)
4. [TCA 49-6-807\(c\)](#)
5. [TCA 49-6-807](#)
6. [TCA 49-2-122](#); [TCA 49-6-1208](#)
7. [TCA 49-6-3004\(a\), \(e\)](#); [TCA 49-5-404](#)
8. [TCA 49-2-139](#)

Cross References

Emergency Closings 1.8011
 Safety 3.201
 Community Use of School Facilities 3.206

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Security	Descriptor Code: 3.205	Issued Date: 08/05/24
		Rescinds: 3.205	Issued: 01/03/22

1 The Superintendent of Schools shall establish procedures as required to adequately protect school
2 property which shall include, but not be limited to:¹

- 3 1. Closing and securing teacher work areas when left unattended or at the end of the day;
- 4 2. Supervising students in the classrooms, laboratories, gymnasiums or other school facilities or
5 equipment;
- 6 3. Controlling the issuance of building keys, master keys, keycards, entry codes and other means
7 of building access; and
- 8 4. Developing procedures which contribute to the proper care and use of school facilities and
9 equipment.
- 10 5. Ensuring equipment purchased with Federal funds is managed as directed by federal and state
11 law.²

13 All exterior doors leading into a school building shall be locked at all times and access to school
14 buildings is limited to the school's primary entrance during the school day as well as when students are
15 present outside of regular school hours.³

16 The principal shall immediately call law enforcement officials and the Superintendent of Schools in
17 cases involving illegal entry, assault and battery resulting in serious personal injury or involving the
18 use of a weapon, building damage, theft, vandalism endangering life health, or safety, or valid threats
19 of mass violence.⁴ The Superintendent of Schools/designee is authorized to sign a criminal complaint
20 and press charges. The Superintendent of Schools shall report all signing of such complaints to the
21 Board.

22 AFTER SCHOOL HOURS

23 If, outside of regular school hours, there is a need to unlock the doors during a school activity, a school
24 ~~district~~ **system** employee shall be stationed by the door to ensure access is limited to authorized
25 persons.³

26 LAW ENFORCEMENT SERVICES¹

- 1 The Board of Education may enter into a memorandum of understanding with a chief of a law
2 enforcement agency to provide school policing. Any memorandum of understanding shall address, at a
3 minimum, the following issues:
- 4 1. Any School Resource Officer (SRO) assigned under a memorandum must be in compliance
5 with all laws, regulations and rules of the Peace Officer Standards and Training Commission at
6 the time of assignment and remain compliant throughout the tenure of their assignment;
 - 7 2. As a condition of assignment, any SRO must participate in forty (40) hours of basic training in
8 school policing within twelve (12) months of assignment. Every year thereafter the SRO shall
9 participate in a minimum of sixteen (16) hours of training specific to school policing. All
10 training programs shall be approved by the Peace Officers Standards and Training
11 Commission.⁵
 - 12 3. Any SRO assigned under the memorandum remains an employee of the law enforcement
13 agency, subject to that agency's direction, control, supervision and discipline, though the Board
14 may agree to indemnify and reimburse the law enforcement agency for any part or all of the
15 increased costs incurred by the law enforcement agency as a result of the assignment of the
16 SROs.
 - 17 4. No officer shall be assigned to a school, or continue in such an assignment, without the consent
18 of the Superintendent of Schools.
 - 19 5. In the event that more than one SRO is assigned to a school system, the law enforcement
20 agency shall designate one of the SROs as the senior SRO, or such other, appropriate title. The
21 duties of the senior SRO, however designated, shall include, but not be limited to, the
22 following:
 - 23 a. To represent and carry out the policies of the law enforcement agency assigning the
24 SROs.
 - 25 b. To supervise the SROs in the performance of their duties;
 - 26 c. To consult with the Superintendent regarding the best use of the available resources for
27 school policing; and
 - 28 d. To resolve disputes between the SROs and students or faculty members.
 - 29 6. The memorandum may be effective for any length of time, including continuing until terminated
30 by the parties, and may contain any reasonable notice requirement for the termination of the
31 memorandum. However, the memorandum shall contain a provision allowing the Superintendent
32 to suspend the active participation of the SROs in the event that the Superintendent certifies that
33 the health, safety or well being of the students or faculty members require the immediate
34 suspension.

35 **CYBERSECURITY⁶**

- 1 The Superintendent of Schools/designee shall develop an administrative procedure regarding the
- 2 district's cybersecurity plan to identify cybersecurity risks, implement mitigation planning, and protect
- 3 cyberinfrastructure against cyberattacks and other cybersecurity threats and incidents.

Legal References

1. [TCA 49-6-805\(3\)](#)
2. [2 CFR § 200.313](#)
3. [TCA 49-6-817](#)
4. [Public Acts of 2024, Chapter No. 882](#)
5. [TCA 49-6-4217](#)
6. [TCA 49-6-805\(9\)](#)

Cross References

- Visitors to the Schools 1.501
Inventories 2.702
Care of School Property 6.311

4

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Use of Equipment and Supplies Leasing and Renting	Descriptor Code: 3.301	Issued Date: 01/03/22
		Rescinds: 3.301	Issued: 01/04/16

- 1 With the prior written permission of the principal, certain ~~S~~school ~~S~~system equipment may be lent or
- 2 leased to staff and students. The equipment available for loan or lease shall be determined by the
- 3 principal, based upon the cost of the equipment, ease of transport and need. Parties in whose name the
- 4 equipment is borrowed or leased will be responsible for loss or damage to the equipment or supplies.

- 5 Staff members have the right to use system equipment and supplies outside of their normal working
- 6 hours when such use is related to their employment. There shall be no cost to the staff member for such
- 7 use. Permission for such use must be granted by the staff member's immediate supervisor.

- 8 Students may borrow approved school equipment and supplies at no cost when used in connection with
- 9 their studies or extracurricular school activities.

- 10 When approved by the school principal or their designee responsible parties or organizations may rent
- 11 audio-visual equipment or public address equipment for use on school property.

- 12 Staff members borrowing school equipment for personal use will be subject to the same regulations,
- 13 including fees, as for non-school usage.

- 14 The Superintendent of Schools will approve a rental fee and contracts for the use of school equipment
- 15 as the need arises.

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Data Management	Descriptor Code: 3.302	Issued Date: 11/03/08
		Rescinds: 3.302	Issued: 12/05/05

- 1 A system of data management shall be established and maintained by the school system.
- 2 The data management system shall seek to provide necessary information to decision makers in the
- 3 required format and at the time needed and to keep the public informed.
- 4 The Superintendent of Schools/designee shall maintain permanent archived data related to students,
- 5 employees, consultants, budget and finance, and other records as required according to the federal and
- 6 state archived data laws.

Cross References

School Board Records 1.407

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: <h2 style="text-align: center;">Automated External Defibrillator (AED)</h2>	Descriptor Code: 3.304	Issued Date: 01/05/24
		Rescinds: 3.304	Issued: 01/03/22

1 All schools within the system shall have personnel trained in the use of AEDs. Such training shall be
 2 in accordance with the State of Tennessee Department of Health Division of Emergency Medical
 3 Services Automated External Defibrillator Program. Users shall be held harmless by the school system
 4 for appropriate use of an AED.

5 Upon any use of an AED documentation and reports, as required by the Department of Health
 6 Defibrillator Program, shall be filed by the employee that uses the AED with their building
 7 administrator.

8 All equipment and accessories necessary for support of AED usage shall be maintained in a state of
 9 readiness as outlined by the Department of Health.¹

10 A notebook containing training procedures and protocols, names of and documentation records on
 11 trained personnel, records of required examinations and maintenance of AEDs, and AED physical
 12 location information will be maintained and available in the office of System-Wide School Nurses-at
 13 ~~Columbus Powell Service Center.~~

14 Secondary school students (grades 6-12) will be made aware of the steps to be taken if an event should
 15 occur that requires the use of an AED.²

Legal References

1. TCA 49-2-122
2. TCA 49-6-12089(c)

Cross References

Emergency Preparedness Plan 3.202

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Special Use of Vehicles	Descriptor Code: 3.402	Issued Date: 01/06/25
		Rescinds: 3.402	Issued: 02/07/17

- 1 All standard rules of student and driver conduct shall apply to all extracurricular trips.
- 2 System-owned buses may be used by athletic teams and other school groups, provided such trips are
3 ~~recommended~~ **approved** by the principal and ~~approved by~~ the Superintendent **of Schools**.
- 4 The principal will attempt to make transportation arrangements for extracurricular and other similar
5 types of trips on city owned buses with the Director of the Johnson City Transit Authority. If city
6 owned buses are not available, other transportation arrangements may be made, but those arrangements
7 must be in conformity with all applicable laws, rules and procedures, including requirements set forth
8 by the City of Johnson City.
- 9 The City of Johnson City Transit Authority shall be reimbursed by the individual school for the use of
10 buses for extracurricular activities, and may establish special rates for extended trips or in special
11 cases. Forms for reporting extra use of buses will be furnished to each school principal.
- 12 Only qualified drivers may drive school vehicles for extracurricular activity trips.
- 13 Buses owned by the school system may be used only for the transportation of students or school
14 personnel on authorized school business.
- 15 **BOARD-ASSIGNED VEHICLES**
- 16 The Board of Education shall provide to the Superintendent of Schools and on-call maintenance
17 personnel a vehicle or car allowance.
- 18 Unless covered by special contract, school owned vehicles shall not be used for personal use with the
19 exception of incidental stops in route to and from work.

Cross References

Extracurricular Activities 4.300
Interscholastic Athletics 4.301
Field Trips and Excursions 4.302

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Private Vehicles	Descriptor Code: 3.404	Issued Date: 01/06/25
		Rescinds: 3.404	Issued: 01/05/24

EMPLOYEE DRIVERS

The Board of Education recognizes that certain employees may need to use their private vehicles for school purposes. With the use of private vehicles, the following policy shall be observed:

- 1) To use a private vehicle for school purposes, the employee must have the permission of the Superintendent of Schools or their designee (which permission may be in the form of an approved leave request, a job description or pursuant to a specific directive). The employee's personal insurance will be in effect while using their personal vehicle for school related purposes. The school system shall assume no responsibility for liability in case of accident, unless the employee has the proper authorization. The following documents must be submitted before use:
 - a) A valid driver's license;
 - b) Proof of vehicle liability insurance coverage in the form of an insurance certificate issued to the insured indicating liability limits of at least \$25,000/50,000/15,000;¹
 - c) Specific permit for each trip involving students, including field trips; and
 - d) A completed Employee Use of Private Vehicle Authorization Form, which shall be kept by the employee's supervisor, shall serve as a standing permit for employees who use their own vehicles for school purposes. Additionally, it shall serve as a permit to be used on a one-time or as-needed basis. This document shall state the particular purpose of the trip.
- 2) Privately-owned school buses and drivers of such shall meet all requirements of state law and state Board Rules, Regulations, and Minimum Standards.²
- 3) No student shall be sent on errands during the school day by school personnel, whether personal or school-related, in a vehicle owned by the student, an employee, or the school system.
- 4) No employee may ask for or give permission to students to transport other students to and from any school or school-related activity without written parental permission and proof of student insurance.

EMPLOYEE DRIVERS OF STUDENTS

1 The Board recognizes that certain employees may at times need to use their private vehicles to
2 transport students to a school-related event. With the use of private vehicles, the following policy shall
3 be observed:

4
5 1) To use a private vehicle for transportation of students for school purposes, the employee must have
6 written permission from the Superintendent of Schools/designee. Employee's personal insurance
7 will be in effect for using their personal vehicle for transporting students for a school-related event.
8 However, as noted below, a higher level of liability coverage is required. The following documents
9 will be necessary:

10
11 a) Valid driver's license.

12
13 b) Proof of vehicle liability insurance coverage in the form of an insurance certificate issued to the
14 insured indicating liability limits of at least \$100,000/300,000/50,000.

15
16 c) The Employee Use of Private Vehicle Authorization Form shall serve as a permit for
17 employees transporting students and shall state the purpose of the trip.

18
19 2) The school system shall assume no responsibility for legal liability in case of accident.

20
21 3) The Board specifically forbids any employee to transport students for school purposes without
22 prior authorization by the Superintendent of Schools/designee.

23
24 4) A completed parental Student Field Trip Permission Form must be on file.

25
26 Authorization granted by a school to drive for school purposes shall be effective for the academic year,
27 partial year or sports season for which it was granted unless revoked at the sole discretion of the
28 school. Verification forms shall be retained by the school for the effective time period.

29
30 Authorized employee drivers are under a continuing obligation to notify the school of any change in
31 status regarding their driver's license or vehicle liability insurance.

32 33 Additional Guidelines for Employees

34
35 1) Privately owned buses and drivers of such shall meet all requirements of State law and State Board
36 Rules, Regulations and Minimum Standards.1 Charter bus companies must be approved in advance
37 by the Supervisor of Transportation. A passenger van designed to carry more than 10 persons shall
38 not be used to transport students.

39
40 ~~2) No student shall be sent on errands, personal or school-related, in a vehicle owned by the student,
41 an employee, or the school system.~~

42
43 3) No employee may ask for or give permission to students to transport other students to and from any
44 school or school-related activity without written parental permission and proof of student
45 insurance.

VOLUNTEER PARENT DRIVERS

The Board recognizes that volunteer parent drivers are at times needed to use their private vehicles for school purposes or to transport students for a school-related event. In order to use their private vehicle to drive for school purposes, a parent shall be authorized by the school. Such authorization will be approved by the principal of the school only when the parent driver submits the following forms which will be kept on file in the school office:

(a) Valid driver's license

(b) Proof of vehicle liability insurance coverage in the form of an insurance certificate issued to the insured indicating liability limits of at least \$100,000/300,000/50,000 will be necessary.²

(c) Volunteer Personal Automobile Use Form.

All volunteer parent drivers must submit to a TBI/FBI background check.

The school system shall assume no responsibility for legal liability in case of accident.

Authorization granted by a school to drive for school purposes shall be effective for the academic year, partial year or sports season for which it was granted unless revoked at the sole discretion of the school. Verification forms shall be retained by the school for the effective time period.

Authorized volunteer parent drivers are under a continuing obligation to notify the school of any change in status regarding their driver's license or vehicle liability insurance.

A completed parental Student Field Trip Permission Form (~~3-404~~) must be on file for each student transported by a parent volunteer. Each event will require a separate parental Student Field Trip Permission form.

STUDENT DRIVERS

Credit-Bearing Courses

The Board also recognizes that students may need to drive themselves for school-related, credit-bearing courses in their own private vehicles. The student drivers must provide the following:

a) Proof of a valid driver's license;

b) Proof of vehicle liability insurance coverage in the form of an insurance certificate issued to the insured or their parent/guardian indicating limits of at least \$25,000/\$50,000/\$15,000;

c) The Student Use of Private Vehicle Authorization Form.

All Other Occasions

1 The Board also recognizes that students may need to drive themselves for school-related events in their
2 own private vehicles. The student drivers must provide the following:

3
4 a) Proof of a valid driver's license;

5
6 b) Proof of vehicle liability insurance coverage in the form of an insurance certificate issued to
7 the insured or their parent/guardian indicating limits of at least \$100,000/\$300,000/\$50,000;

8
9 c) The Student Use of Private Vehicle Authorization form.

10
11 The school system shall assume no responsibility for legal liability in case of accident.

12
13 Student drivers are not approved to drive other students to such events, except when the other student
14 is a member of the driver's immediate family.

15
16 Authorization granted by a school to drive for school purposes shall be effective for the academic year,
17 partial year or sports season for which it was granted unless revoked at the sole discretion of the
18 school. Verification forms shall be retained by the school for the effective time period.

19
20 Authorized student drivers are under a continuing obligation to notify the school of any change in
21 status regarding their driver's license or vehicle liability insurance.

Legal References

1. [TRR/MS 0520-01-05-.02\(1\)](#)
2. [TCA 29-20-403\(b\)\(3\); Tenn. Att'y Gen. Op. No. 04-136 \(August 24, 2004\)](#)

Cross References

Field Trips 4.302

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Insurance Management	Descriptor Code: 3.600	Issued Date: 01/06/25
		Rescinds: 3.600	Issued: 01/07/13

1 The insurance program shall provide coverages in a minimum of the following broad categories:

- 2 1. Property: Buildings contents against fire, extended coverage, vandalism and malicious
3 mischief, boiler and machinery explosion, and vehicles;
- 4 2. Liability: Board of Education members, Superintendent of Schools, and employees resulting
5 from discharging their duties
- 6 3. Workers' compensation; and
- 7 4. Fidelity: Blanket bond and fiscal agent's bond as required by statute.¹

8 The Superintendent of Schools/ designee will periodically review the insurance program to ensure that
9 adequate protection is being provided at a reasonable price.

10 **GROUP HEALTH**

11 The Board of Education shall make group health insurance available for purchase by all full-time
12 employees, part-time employees who work a minimum of thirty (30) hours per week, and Board
13 members.² The Board shall select the carrier of any insurance for which the Board makes payment.

14 **LIFE**

15 The Board will provide life insurance, free of charge, to certified employees and to non-certified
16 administrative and supervisory personnel. The amounts shall be one (1) times the regular salary for
17 those employed less than two (2) years and two (2) times the regular salary for those employed two (2)
18 years or more.

20 **RETIREES**

21 Payment of individual health insurance coverage shall be available for any retiring employee until the
22 employee reaches age 65, provided that:

- 23 1. The employee is eligible for full retirement benefits under the eligibility standards as set by
24 Tennessee Retirement System;
- 25 2. The employee was enrolled in the Board-sponsored insurance plan for five (5) consecutive
26 years prior to retirement; and
27
28

- 1 3. The employee has worked at least ten (10) years in the Johnson City School System.
- 2 Retired employees will be permitted to pay the difference in an individual plan and a family plan on a
- 3 quarterly basis and continue coverage if they so desire.

Legal References

1. [TCA 49-2-102](#); [TCA 8-19-101](#)
2. [TCA 49-2-209](#)

Cross References

Payroll 2.802
Work-Based Learning 4.211

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Workers' Compensation	Descriptor Code: 3.602	Issued Date: 12/07/20
		Rescinds: 3.6002	Issued: 11/06/06

1 The Board **of Education** shall maintain workers' compensation coverage according to state statutes and
 2 shall post and maintain in a conspicuous place on the business premises a printed notice regarding
 3 workers' compensation as prescribed by the commissioner of labor and workforce development.¹

4 The Board shall establish a medical panel consisting of at least three (3) or more reputable physicians or
 5 surgeons, not associated together in practice, if available. The names of the physicians or surgeons shall
 6 be posted in conspicuous places throughout the maintenance, transportation, clerical, and professional
 7 areas of participating schools. Any claimant may select an operating surgeon or attending physician
 8 listed on the medical panel for treatment of on-the-job injuries. Any specialized treatment of injuries
 9 must be administered by practitioners or specialists upon referral by the medical panel.²

10 Employees may elect to receive supplemental pay which, when added to workers' compensation
 11 benefits, shall equal full net pay. This supplemental pay shall be charged to the employee's sick leave
 12 until their sick leave is exhausted.

Legal References

1. TCA 50-6-407
2. TCA 50-6-204(a)(3)(A)(i)

Cross References

Sick Leave 5.302

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: <h2 style="margin: 0;">Personnel Goals</h2>	Descriptor Code: 5.100	Issued Date: 04/07/25
		Rescinds: 5.100	Issued: 04/03/23

1 The Board of Education recognizes that the employment of highly qualified personnel is essential for a
 2 quality education of students of the school system. In order for the Board to provide a well-qualified
 3 staff capable of designing, implementing, and evaluating educational programs, the following goals are
 4 adopted.

- 5 1. Recruitment, selection, employment and retention of the best qualified personnel available;¹
- 6 2. Provision of attractive compensation and benefits as well as other provisions for staff welfare;
- 7 3. Preparation and ~~deployment~~ **assignment** of personnel in the most effective way to achieve the
 8 goals of the Board of Education;
- 9 4. Provision of professional growth opportunities for all employees designed to contribute both to
 10 the improvement of the educational program and to career development aspirations of staff;
- 11 5. Development of a climate in which optimum staff performance, morale, and satisfaction are
 12 produced;
- 13 6. Involvement of staff in planning, decision making, and evaluation; and
- 14 7. Development and updating of job descriptions by appropriate administrators.

15 The Johnson City School System will use the state evaluation program as a means to provide for the
 16 continuous improvement of certified staff performance and educational programs of the school system.

Legal References

1. [TCA 49-1-302\(g\); Public Acts of 2025, Chapter No. 494](#)

Cross References

School District Goals & Objectives 1.700

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Classification and Qualifications	Descriptor Code: 5.102	Issued Date: 04/07/25
		Rescinds: 5.102	Issued: 06/04/24

1 ADMINISTRATIVE AND SUPERVISORY PERSONNEL

2 All administrative and supervisory positions in the school system are established initially by the Board
3 of Education, by state law, or by State Board Rules, Regulations, and Minimum Standards.

4
5 To be considered for certified administrative or supervisory positions, the applicant must show the
6 following qualifications:¹

- 7 1. Professional teaching certification; and
- 8 2. Administrative or supervisory certification and experience in accordance with state law and
9 State Board Rules and Regulations in the appropriate area based on the minimum of a
10 master's degree.

11 ~~Non-certified~~ **Classified** administrative and supervisory personnel shall possess sufficient training and
12 experience to perform the services required and such additional qualifications as the Board and
13 Superintendent of Schools shall determine.

14 CERTIFIED PERSONNEL²

15 Certified staff members are the personnel whose employment status requires certification in
16 accordance with the rules and regulations of the State Board of Education.¹

17 CLASSIFIED PERSONNEL³

18 Classified staff members are personnel whose regular employment does not require certification in
19 accordance with rules and regulations of the State Department of Education.

Legal References

1. [TCA 49-5-101](#); [TRR/MS 0520-02-03-.10](#); [TRR/MS 0520-02-06-.01](#)
2. [TRR/MS 0520-02-03](#); [TRR/MS 0520-02-06](#)
3. [TRR/MS 0520-02-06-.04](#)

Cross References

Employment of Non-Certified Administrative and Support Personnel 5.8001

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Application and Employment	Descriptor Code: 5.106	Issued Date: 04/07/25
		Rescinds: 5.106	Issued: 04/03/23

1 APPLICATION

2 An individual desiring a position with the Johnson City School System shall make application to the
3 Superintendent of Schools by methods approved by the Superintendent of Schools. Any person
4 applying for a position shall supply a fingerprint sample and submit to a criminal history records check
5 conducted by the Tennessee Bureau of Investigation and agree to the release of investigative records
6 for the purpose of verifying the accuracy of criminal violation information.¹ The cost of such checks
7 and investigations shall be born by the applicant.³

8 Knowingly falsifying information shall be sufficient grounds for termination of employment and shall
9 also constitute a Class A misdemeanor which must be reported to the District Attorney General for
10 prosecution.⁴

11 Disciplinary action will be taken against personnel in the event of the misuse, improper disclosure or
12 dissimulation of criminal history records.

13 *Certified Employees*

14 The application must include a transcript of credits earned at the colleges or universities attended,
15 recent evaluations, if available, and reference information from persons such as previous employers,
16 college professors and supervisors of student teachers. Required information shall include whether
17 such applicant has been dismissed for cause from a school system.⁵ If previously employed by a local
18 board of education, the applicant shall provide evidence of acceptable resignation.

19 No person shall be employed:

- 20 1. Who is not eligible for or does not hold a valid license to teach from the State Board of
21 Education;⁶
- 22 2. Who is listed on the state's abuse of vulnerable persons registry maintained by the Department
23 of Health;⁷
- 24 25
26 3. Who has been identified by the Department of Children's Services as a perpetrator of child
27 abuse, severe child abuse, child sexual abuse, or child neglect or who poses an immediate threat
28 to the health, safety, or welfare of children;⁷
- 29 30
31 4. Who does not receive a satisfactory background check;¹⁰

- 1 5. Why has not complied with the Immigration Reform and Control Act of 1986;¹¹
 2
 3 6. Who does not present a physician's certificate showing a satisfactory health record or has any
 4 contagious or communicable disease in such form that might endanger the health of school
 5 children;⁸
 6
 7 7. Who refuses to take and subscribe to an oath to support the Constitution of the State of
 8 Tennessee and of the United States of America;⁹ or
 9
 10 8. Who fails to make a full disclosure of any prior criminal record and any prior dismissals from
 11 employment for cause.

12 *Classified Employees*

13 No person shall be employed:

- 14 1. Who has any contagious or communicable disease in such form that might endanger the health
 15 of children;⁸
 16
 17 2. Who has been identified by the Department of Children's Services as a perpetrator of child
 18 abuse, severe child abuse, child sexual abuse, or child neglect or who poses an immediate threat
 19 to the health, safety, or welfare of children;⁷
 20
 21 3. Who is listed on the state's abuse of vulnerable persons registry maintained by the Department
 22 of Health;⁷
 23
 24 4. Who has not complied with the Immigration Reform and Control Act of 1986;¹¹ or
 25
 26 5. Who does not receive a satisfactory background check¹⁰; or¹⁰
 27
 28 6. Who fails to make a full disclosure of any prior criminal record ~~and any prior dismissals from~~
 29 ~~employment for cause.~~

30 **EMPLOYMENT**

31 *Certified Employees*

32 After checking references and recommendations, the Superintendent of Schools shall fill positions and
 33 assign qualified applicants.

34 *Classified Employees*

35 It shall be the responsibility of the principals to select the classified employees for the school served
 36 and recommend ~~same~~ to the Superintendent of Schools. The Superintendent of Schools is responsible
 37 for employing all classified personnel.

38 Central office, cafeteria, ~~and~~ maintenance and other system wide personnel shall be interviewed and
 39 employed by the Superintendent of Schools ~~or~~ /designee.

Legal References

1. [TCA 49-5-406](#); [TCA 49-5-413](#)
2. [State Board of Education Policy 5.501](#)
3. [TCA 49-5-406\(a\)\(2\)\(A\)](#)
4. [TCA 49-5-413\(c\)](#)
5. [TCA 49-2-131](#)
6. [TCA 49-5-403](#); [TCA 49-5-101](#); [TCA 49-5-106](#)
7. [TCA 49-5-413\(e\)](#)
8. [TCA 49-5-404](#)
9. [TCA 49-5-405](#)
10. [TCA 49-5-413\(a\), \(f\)](#)
11. [Immigration Reform and Control Act of 1986, Pub. L. No. 99-603, 100 Stat. 3359, 8 USCA § 1101 et seq.](#)

Cross References

Orientation and Probation 5.107
Compensation Guides & Contracts 5.110

Background Investigations 5.118

Recommendations and File Transfers 5.203

Interim Employees 5.700
Qualifications and Duties of the Director of Schools 5.802

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Evaluation	Descriptor Code: 5.109	Issued Date: 06/04/24
		Rescinds: 5.109	Issued: 04/05/21

1 The evaluation of performance and its effectiveness must be a cooperative and shared endeavor on the
2 part of the Superintendent of Schools and administrative and supervisory personnel.

3 A state-approved model shall be used for evaluating administrative and supervisory personnel. The
4 Board of Education shall approve standard forms to be used in evaluating support personnel.

5 The Superintendent of Schools is responsible for ensuring that all administrative and supervisory
6 personnel are evaluated annually.

7 **LICENSED TEACHING PERSONNEL**

8 The Board adopts the TEAM evaluation model. The Superintendent shall adopt procedures to ensure
9 that the model is implemented throughout the school system. Additionally, the Superintendent shall
10 provide information to all licensed teaching personnel regarding the nature of the evaluation and the
11 grievance procedures prescribed by the Tennessee State Board of Education.¹

12 **Local Level Grievance Procedure**

13 The Superintendent of Schools shall develop procedures, consistent with State law, for processing
14 evaluation grievances.²

15 **NON-TEACHING CLASSIFIED PERSONNEL**

16 Newly hired ~~non-teaching~~ **classified** administrative/support personnel shall be evaluated once ~~during~~
17 ~~the evaluation period (the first 90 days of employment) and at least one (1) additional time following~~
18 ~~successful completion of the evaluation period~~ during the first year of employment. Classified
19 personnel employed for more than one (1) year shall be evaluated at least once a year.

20 Evaluations shall be used as an aid in improving an employee's job performance and as a basis for
21 continuing employment. Evaluation reports shall be discussed with the evaluated employee. Each
22 employee shall be given a copy of the evaluation and shall sign the supervisor's copy as evidence it has
23 been discussed. A copy of evaluations will be placed in each employee's personnel file.

Legal References

1. [TRR/MS 0520-02-01-.01](#); [TRR/MS 0520-02-01-.02](#)
2. [TRR/MS 0520-02-01-.18](#); [State Board of Education Policy 5.201](#)

Cross References

- Job Descriptions 5.103
Orientation and Probation 5.107

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Staff Positions	Descriptor Code: 5.116	Issued Date: 04/07/25
		Rescinds: 5.116	Issued: 04/03/23

1 CREATION OF POSITION

2 All staff positions shall be approved through the budget process in accordance with an organizational
3 plan submitted by the Superintendent of Schools.¹ ~~Before an additional position is established a~~
4 **position that is new to the school system is created that includes a new job description or an**
5 **existing position is materially changed,** the Superintendent of Schools will present to the Board of
6 Education a description of the job responsibilities, qualifications, performance responsibilities and the
7 method by which the performance of these responsibilities will be evaluated.

8 The Superintendent of Schools may revise the organizational plan as long as budgetary amounts are
9 not exceeded and Board policy is not violated. In the event of reorganization, the Superintendent of
10 Schools will adhere to all applicable reduction in force guidelines and will inform, in a timely manner,
11 the Board of the change and include the change in the Superintendent's report at the next board
12 meeting. If change in personnel creates additional encumbrance on a future budget, prior approval of
13 the Board is required.

14 REDUCTION IN FORCE

15 When it becomes necessary to reduce the number of positions in the system because of a decrease in
16 enrollment or for other good reasons, the Board shall abolish the positions and dismiss such employees
17 as may be necessary.²

18 Certified Personnel

19 Reductions in staff will be made to have the least detrimental effect on students. In general, this
20 objective dictates a staff reduction policy which:

- 21 1. Retains the most effective teachers;
- 22
- 23 2. Avoids undue increases in class size; and
- 24
- 25 3. Provides consideration for the exceptional teacher without exclusive emphasis on seniority.

26 The elimination of a position does not necessarily mean the person occupying the position will be
27 dismissed. When an employee is released, it is the responsibility of the Superintendent to make a
28 recommendation about which employee shall be released based upon a composite of the following
29 criteria:

- 1 1. Effectiveness in teaching and in related professional responsibilities evidenced by teacher
2 evaluation;
- 3
- 4 2. Adaptability to other assignments (academic and extracurricular);
- 5 3. Evidence of professional growth as well as specialized or advanced training;
- 6
- 7 4. Previous history of grade levels and subject areas taught; and
- 8
- 9 5. Type, length and quality of service made to the teaching profession and the school system.

10 When a teacher is released because of reduction in staff, the teacher shall be given written notice of
11 release explaining the circumstances or conditions making dismissal necessary.³ A teacher who rated
12 in the three (3) highest categories based on evaluations and is dismissed because of abolition of
13 position shall be placed on a list for reemployment.

14 The fitness of any teacher for re-employment shall be determined on the basis of the teacher's
15 competence, compatibility and suitability to properly discharge the duties required by the position with
16 consideration for the best interests of the students in the school where the vacancy exists. The
17 teacher's most recent evaluations shall be a factor in such determination.³

18 ~~It shall be the responsibility of the separated teacher to notify the Superintendent of Schools in writing~~
19 ~~of his availability and current address.~~

20 **Classified Personnel**

21 When a non-licensed employee is released because of a reduction in the number of support positions,
22 the Superintendent of Schools shall give the employee written notice of dismissal explaining the
23 circumstances or conditions making termination of employment necessary.³

Legal References

1. [Tenn. Att'y Gen. Op. No. 93-66 \(November 29, 1993\)](#)
2. [TCA 49-5-409\(c\)](#); [TCA 49-2-301\(b\)\(1\)\(CC\)](#); [TCA 49-5-511\(b\)\(1\)](#)
3. [TCA 49-5-511\(b\)\(1\)–\(4\)](#)

Johnson City Board of Education

Monitoring: Review: Annually in February	Descriptor Term: Procedure for Granting Tenure	Descriptor Code: 5.117	Issued Date: 06/04/24
		Rescinds: 5.117	Issued: 04/04/22

1 The Board of Education will grant tenure¹ only to those teachers who have documentation of a record
2 of excellence as a teacher. The Superintendent of Schools is responsible for documenting and
3 presenting the recommendation for tenure to the Board.

4 Documentation of a record of excellence in teaching must include:

5 Evaluations demonstrating an overall performance effectiveness of “above expectations” or
6 “significantly above expectations” during the last 2 years of the teacher’s probationary period.²

7 Documentation of a record of excellence in teaching may include:

- 8 1. Specific evidence of effectiveness in teaching students (if appropriate):²
 - 9 a. test scores, including the annual estimate of teacher effect on student progress
 - 10 b. narrative descriptions of specific examples of effectiveness with students
- 11 2. Record of **employee** attendance
- 12 3. Letters from parents
- 13 4. Documentation of strongly favorable student response
- 14 5. Other indicators of effectiveness may be included

15 The following additional guidelines will apply:

- 16 1. The decision to grant tenure is solely within the discretion of the Board of Education.³
- 17 2. Only those teachers who receive a majority vote of the membership of the Board will be
18 granted tenure.
- 19 3. Recommendations for tenure will be made to the Board in May of the year after the eligibility
20 requirements are met.
- 21 4. No person eligible for tenure who has been denied tenure by the Board of Education shall be
22 employed in the school system in any position which requires a teaching license.

23 A person who has attained tenure with the Johnson City School System and who resigns from the
24 system must serve a two year probationary period upon reemployment by the system before becoming
25 eligible for tenure, unless the probationary period is waived by the Board upon the request of the
26 Superintendent of Schools.³ Upon completion of the two year probationary period the teacher shall be
27 eligible for tenure and shall either be recommended by the Superintendent of Schools for tenure or
28 nonrenewed; provided no teacher who has been denied tenure by the Board shall be employed in the
29 school system in any position which requires a license.

Legal References

1. [TCA 49-5-501\(11\)\(A\)](#)
2. [TCA 49-5-503](#)
3. [TCA 49-5-504\(d\)](#)

Cross References

Separation Practices for Tenured Teachers 5.200
Separation Practices for Non-Tenured Teachers 5.201

Johnson City Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Separation Practices for Tenured Teachers	Descriptor Code: 5.200	Issued Date: 04/03/23
		Rescinds: 5.200	Issued: 01/09/23

1 Under no circumstances shall a Superintendent of Schools suspend a tenured teacher with pay. If
2 reinstated, the tenured teacher shall be paid full salary for the period of suspension, unless suspension
3 without pay is deemed to be an appropriate penalty.

4 **SUSPENSION PENDING AN INVESTIGATION¹**

5 The Superintendent of Schools may suspend a teacher at any time that may seem necessary, pending
6 investigation, or final disposition of a case before the board or an appeal. If the matter under investigation
7 is not the subject of an ongoing criminal investigation or a department of children's services
8 investigation, and if no charges for dismissal have been made, a suspension pending investigation shall
9 not exceed ninety (90) days in duration.

10 **SUSPENSION OF THREE DAYS OR LESS^{2,3}**

11 The Superintendent of Schools/designee may suspend a teacher for incompetence, inefficiency, neglect
12 of duty, unprofessional conduct, and insubordination. Before a teacher is suspended, they shall be: (1)
13 provided with written notice, including the reasons for the suspension along with an explanation of the
14 evidence; (2) given an opportunity to respond to the Superintendent at a conference, if requested within
15 five (5) days; and (3) given a written decision of the suspension within ten (10) days. Both parties may
16 be represented by counsel at the conference, which shall be recorded.

17 **DISMISSAL OR SUSPENSIONS GREATER THAN THREE DAYS⁴**

18 The board shall maintain a list of qualified individuals who have indicated a willingness to act as
19 impartial hearing officers as defined under Tennessee law.

20 When charges are made against a tenured teacher, charging the teacher with offenses which may justify
21 dismissal or a suspension greater than three days, the charges shall be made in writing, specifically stating
22 the offenses which are charged, and shall be signed by the party or parties making the charges.

23 ~~If, in the opinion of the board,~~ the charges are of such nature as to warrant the dismissal or a suspension
24 greater than three days of the teacher, the Superintendent of Schools shall give the teacher a written
25 notice of this decision, a copy of the charges against the teacher, and a copy of a form provided by the
26 Commissioner of Education advising the teacher of their legal duties, rights, and recourse.

27 A tenured teacher who has been given notice of charges against them may within thirty (30) days after
28 receipt of notice give written notice to the Superintendent of Schools of their request for a hearing.

1 The Superintendent of Schools shall, within five (5) days after receipt of request, assign a hearing officer
2 from the list maintained by the board.

3 The hearing officer shall notify the parties, or their attorney, of the officer's assignment and direct the
4 parties or the attorneys for the parties, or both, to appear before the hearing officer for simplification of
5 issues and the scheduling of the hearing. That hearing shall be set no later than thirty (30) days following
6 receipt of the initial request for a hearing. In the discretion of the hearing officer, all or part of any
7 prehearing conference may be conducted by telephone if each participant has an opportunity to
8 participate, be heard, and to address proof and evidentiary concerns. The hearing officer is empowered
9 to issue appropriate orders and to regulate the conduct of the proceedings.

10 Either party may appeal to the board an adverse ruling by giving written notice of appeal within ten (10)
11 working days of the hearing officer's delivery of the hearing officer's written findings and conclusions.
12 The Superintendent of Schools shall prepare a copy of the proceedings, including all transcripts and
13 evidence, documentary or otherwise, and transmit the same to the board within twenty (20) days of the
14 receipt of the notice of appeal.

15 The ~~b~~**B**oard shall hear the appeal on the record, and no new evidence may be submitted by either party.
16 The appealing party may appear before the ~~b~~**B**oard to argue why the adverse ruling should be overturned.
17 ~~In no event should such~~ **The** argument **may not** last more than fifteen (15) minutes, unless the ~~b~~**B**oard
18 should vote to extend additional time. At the conclusion of the hearing, the board may vote to sustain
19 the decision of the hearing officer, send the record back for additional evidence, revise the penalty, or
20 reverse the decision. The board shall render its decision within ten (10) working days after the conclusion
21 of the hearing. In the event that the decision of the board is appealed to the chancery court, the board
22 shall transmit the entire record prepared by the Superintendent and reviewed by the board to the chancery
23 court for its review.

24 **RESIGNATION**

25 A teacher shall give the Superintendent of Schools notice of resignation at least thirty (30) days before
26 the effective date of the resignation. A teacher who fails to give such notice, in the absence of
27 justifiable extenuating circumstances, shall forfeit all tenure status. The Board may waive the thirty
28 (30) days notice requirement and permit a teacher to resign in good standing.⁵

29 The conditions under which it is permissible to break a contract with the Board are as follows:⁶

- 30 1. The drafting of the teacher into military service by a selective service board;
- 31 2. The incapacity on the part of the teacher to perform the contract as evidenced by the
32 certified statement of a physician approved by the Board;
- 33 3. The release by the Board of the teacher from the contract which the teacher has entered into
34 with the Board.

35 Any teacher on leave shall notify the Superintendent of Schools in writing at least thirty (30) days prior
36 to the date of return if the teacher does not intend to return to the position from which they have taken
37 leave. Failure to render such notice may be considered a breach of contract.⁷

1 Upon a breach of contract, the Board, upon a motion recorded in its minutes, may file a complaint with
2 the State Board of Education and request the suspension of a teacher's certificate. After the State
3 Board of Education has provided the teacher an opportunity for defense during a hearing, the
4 Commissioner of Education may suspend the certificate for no less than thirty (30) and no more than
5 three hundred sixty-five (365) days.⁸

6 **RETIREMENT**

7 Retirement shall mean a termination of services under conditions which will allow the teacher to draw
8 benefits from retirement plans and/or social security benefits.

9 Teachers eligible for retirement benefits may elect to retire at any age according to the provisions of
10 the retirement system.

11 Central office personnel shall assist employees in securing retirement benefits; however, it shall be the
12 responsibility of the retiring teacher to provide verification of eligibility in writing from TCRS to the
13 central office. It shall be the responsibility of the retiring teacher to file for benefits.

Legal References

1. TCA 49-5-511(a)(3)
2. TCA 49-2-301(b)(1)(EE), TCA 49-5-512(d)
3. TCA 49-5-511(a)(2)
4. TCA 49-5-511—513
5. TCA 49-5-508(a)
6. TCA 49-5-508(c)
7. TCA 49-5-706
8. TCA 49-5-411(b)

Cross References

Public Hearings 1.401
Teacher Tenure 5.117
Recommendations and File Transfers 5.203

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Separation Practices for Non- Certified <u>Classified</u> Employees	Descriptor Code: 5.202	Issued Date: 04/07/25
		Rescinds: 5.202	Issued: 04/03/23

1 SUSPENSION

2 The Superintendent of Schools/designee is authorized to suspend an employee at any time when deemed
3 necessary.¹ Before an employee is suspended/dismissed, they shall be: (1) provided with reasons for the
4 suspension; (2) given an opportunity to respond; and (3) given a written decision.

5 Under no circumstances shall a Superintendent of Schools suspend an employee with pay. If reinstated,
6 the employee shall be paid full salary for the period of suspension, unless suspension without pay is
7 deemed to be an appropriate penalty.

8 DISMISSAL

9 All classified employees are employed at the will of the Superintendent. The Superintendent of Schools
10 may dismiss any classified employee during the school year for any reason.

11 RESIGNATION

12 Classified personnel ~~shall~~ **should** give the immediate supervisor written notice of resignation at least
13 two (2) weeks (ten (10) working days) in advance of the effective date of voluntary termination. The
14 ten (10) working days may be waived by the Superintendent of Schools for justifiable reason.

15 The immediate supervisor shall forward copies of the written notice of resignation the day received to
16 the Superintendent of Schools' office. The payroll office will prepare final payment for the next
17 appropriate scheduled pay day.

18 RETIREMENT

19 Retirement shall mean a termination of services under conditions which will allow the employee to
20 draw benefits from retirement plans and/or social security benefits. Employees eligible for retirement
21 benefits may elect to retire at any age according to the provisions of the retirement system.

22 Central office personnel shall assist employees in securing retirement benefits; however, it shall be the
23 responsibility of the retiring employee to provide verification of eligibility in writing from the
24 Tennessee Consolidated Retirement System ("TCRS") to the central office. It shall be the
25 responsibility of the retiring employee to file for benefits.

26 Employees who retire under TCRS may be employed up to one-hundred twenty (120) days per year
27 without loss of retirement benefits.

Legal References

1. [TCA 49-2-301\(b\)\(1\)\(EE\), \(FF\)](#)

Johnson City Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Sick Leave	Descriptor Code: 5.302	Issued Date: 06/04/24
		Rescinds: 5.302	Issued: 04/04/19

1 ~~CERTIFIED PERSONNEL~~

2 The time allowed for sick leave for professional personnel shall be one (1) day for each month
3 employed and shall accumulate for an unlimited number of days.¹

4 Sick leave shall be defined as: illness of ~~a teacher~~ **an employee** from natural causes or accident,
5 quarantine, or illness or death of a member of the immediate family of ~~a teacher~~ **an employee**,
6 including the ~~teacher~~ **employee's** wife or husband, partner, parents, grandparents, children,
7 stepchildren, grandchildren, brothers, sisters, mother-in-law, father-in-law, daughter-in-law, son-in-
8 law, brother-in-law, and sister-in-law.²

9 A statement from the physician may be required in support of any claim for sick leave pay.¹ A falsified
10 statement shall be grounds for dismissal.

11 The principal shall notify the Superintendent of Schools' office at once if an employee is sick beyond
12 the limit of their sick leave accumulation.

13 Permanent, cumulative sick leave records for each active ~~professional~~ employee shall be kept in the
14 electronic personnel database designated by the Superintendent of Schools.

15 A teacher, upon employment, may transfer ~~his~~ **their** accumulated sick leave from another Tennessee
16 school system, provided that the Superintendent of Schools of the system in which the accumulated
17 leave was held provides notarized verification.¹

18 Sick leave for maternity purposes may be taken as set forth by TCA or other appropriate law.

19 ~~CLASSIFIED PERSONNEL~~

20 Sick leave shall be the same for classified personnel as for certified employees.

21 At the termination of the employment of any employee, all unused sick leave accumulated by the
22 employee shall be applied to retirement service credit.

23

Legal References

1. [TCA 49-5-710\(a\)\(1\)](#)
2. [TRR/MS 0520-01-02-.04\(2\)](#)
3. [TCA 49-5-710\(a\)\(5\)](#)

Cross References

Workers' Compensation 3.602
Short Term Leaves of Absence 5.300
Family and Medical Leave 5.305

Johnson City Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: Conflict of Interest	Descriptor Code: 5.601	Issued Date: 04/13/20
		Rescinds: 5.601	Issued: 08/01/16

1 ADMINISTRATIVE PERSONNEL

2 Administrative and supervisory personnel shall have no financial interest, directly or indirectly, in
3 supplying books, maps, school furniture, electronics, technological equipment or apparatus for the
4 schools nor shall they act as agent for any author, publisher, bookseller, or dealer in school furniture or
5 apparatus. A spouse or family member of a principal, teacher or other school administrative employee
6 may participate in business transactions with the school system where a sealed competitive bid system
7 is used, provided that the employee does not have discretion in the selection of bids or specifications.¹

8 PROFESSIONAL AND SUPPORT PERSONNEL

9 Employees of the Board of Education will not engage in, or have financial interest in, any activity that
10 raises a reasonable question of conflict of interest with their duties and responsibilities as members of
11 the school staff. This includes but is not limited to the following:

- 12 1. School employees may not purchase for sale to students any goods or equipment or render any
13 service to the school system on a commission basis;¹
- 14 2. Employees who have patented or copyrighted any device, publication, or other item will not
15 receive royalties for use of such item in the school system;
- 16 3. Employees will not engage in any type of work where the source of information concerning a
17 customer, client, or employer originates from information obtained through the school
18 system;
- 19 4. The Board shall make no purchase of supplies, materials, or equipment from a school system
20 employee. The purchase of services from an employee of the school system must have the
21 express approval of the Board and Superintendent of Schools;
- 22 5. Employees shall not solicit for the purpose of selling instructional supplies, equipment and
23 reference books in a territory that includes the parents of the children of the school in which the
24 employee is assigned; and
- 25 6. Any employee responsible for preparing any school system items or materials for public
26 auction or resale shall be prohibited from purchasing such materials, as shall such employee's
27 supervisors, whether direct or indirect.

28 Work product created during regular school hours and/or with school system equipment or resources is
29 the property of the school system.

30

Legal References

1. TCA 49-6-2003; Education Department General Administration Regulations (EDGAR) Part 80 Subtitle A 80.36(b)(3)

Cross References

- Personal Property Sales 2.403
- Purchasing 2.805
- Bids and Quotations 2.806
- Purchase Orders and Contracts 2.808
- Employee-Developed Materials 4.405

Johnson City Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: Use of School System Technology	Descriptor Code: 5.609	Issued Date: 04/07/25
		Rescinds: 5.609	Issued: 04/03/23

1 The Board of Education supports the reasonable access to various information formats and believes it
2 incumbent upon staff to use this privilege in an appropriate and responsible manner.

3 Before any employee is allowed use of the school system's network, the employee shall sign a written
4 agreement, developed by the Superintendent/designee that sets the terms and conditions of such use.
5 Any employee who accesses the district's computer system for any purpose agrees to be bound by the
6 terms of that agreement, even if no signed written agreement is on file.

7 Prohibited and illegal activities include but are not limited to the following:¹

- 8 1. Sending or displaying offensive messages or pictures;
- 9
- 10 2. Using obscene language;
- 11
- 12 3. Harassing, insulting, defaming, bullying or attacking others;
- 13
- 14 4. Hacking or attempting unauthorized access to any computer or server;
- 15
- 16 5. Violation of copyright laws;
- 17
- 18 6. Trespassing in another's folders, work, or files;
- 19
- 20 7. Using another's password or other identification (impersonation) or creating a false ~~persona~~
21 **identity**;
- 22
- 23 8. Excessive or inappropriate use of the network for commercial purposes;
- 24
- 25 9. Excessive or inappropriate buying or selling on the Internet for personal use; and
- 26
- 27 10. Excessive or inappropriate use of school system computers for personal business.

28 Additionally, employees shall not use school system technology for purposes prohibited by law or for
29 accessing sexually explicit materials. The Board retains the right to regularly monitor the on-line
30 activities conducted on school system technology.

31 E-Mail

1 All school system employees shall use the email address assigned by the school system for all
2 communication related to school system business and students. Users with network access shall not
3 utilize School System resources to establish electronic mail accounts through third-party providers or
4 any other nonstandard electronic mail system. All data, including e-mail communications stored or
5 transmitted on school system equipment, shall be monitored. Employees have no expectation of
6 privacy with regard to such data. E-mail correspondence may be a public record under the public
7 record's law and may be subject to public inspection.² E-mail and attachments transmitted via the
8 school system's network will be archived for a minimum period of one (1) year.

Legal References

1. [TCA 39-14-602](#)
2. [TCA 10-7-512](#)

Cross References

Use of Electronic Mail (e-mail) 1.805
Web pages 4.407
Use of the Internet 4.406

Johnson City Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: Temporary <u>Interim</u> Employees	Descriptor Code: 5.700	Issued Date: 04/04/22
		Rescinds: 5.700	Issued: 04/04/19

1 **Interim employees shall be hired on an interim contract only when a vacancy is created by an**
2 **employee taking a leave of absence** ~~Vacancies in teaching positions which occur after the beginning~~
3 ~~of the school year will be filled as temporary replacements for the remainder of the school year and~~
4 ~~will not be considered as initial employment.¹~~

5 ~~Upon notification to the Board of Education, the Superintendent of Schools may elect to post any~~
6 ~~position as a permanent position, when they believe it to be in the best interest of the School System.~~

7 ~~These **Interim** positions will be filled at the discretion of the Superintendent of Schools in such a~~
8 ~~manner as to cause the least disruption in the educational process for students and as quickly as~~
9 ~~possible to ensure a continuous function of the position.~~

10 Persons filling any ~~temporary~~ **interim** positions shall have no expectancy of continued employment
11 under TCA 49-5-409 or pursuant to any other statute, policy or procedures, but such person shall be
12 considered for employment in filling vacancies as specified in the section dealing with initial
13 employment. The contract of each temporary employee shall contain the following statement: *I*
14 *understand that in filling a temporary position I have no expectancy of continued employment but shall*
15 *be considered for initial employment to fill other vacancies.*

Legal References

1. TCA 49-2-203(a)(1)(A); TCA 49-5-702

Cross References

Long-Term Leaves of Absence for Professional Personnel
5.304

Johnson City Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: Scope of Collaborative Conferencing	Descriptor Code: 5.901	Issued Date: 08/05/13
		Rescinds: 5.901	Issued: 04/01/02

1 The Board shall restrict the scope of collaborative conferencing to those specific conditions of
2 employment that are designated as mandatory topics for negotiations by the Professional Educators
3 Collaborative Conferencing Act of 2011,¹ which are:

- 4 1. Salaries and wages;
- 5 2. Grievance procedures;
- 6 3. Insurance;
- 7 4. Fringe benefits, not including the Tennessee Consolidated Retirement System or locally
8 authorized retirement incentives;
- 9 5. Working conditions, except those working conditions which are prescribed by federal law, state
10 law, private act, municipal charter, or rules and regulations of the state board of education, the
11 department of education or any other department or agency of state or local government;²
- 12 6. Leave;
- 13 7. Payroll deductions.

14 The representatives of the Board shall not negotiate on any terms and conditions of employment except
15 as stated above.

16 Collaborations will take place after the regular school day at a mutually convenient time.

17 ~~Collaborations shall be held in an open meeting with adequate prior notice given to the public.~~
18 Meeting procedures shall be as established in writing by joint agreement of the board management
19 team and certified employees' team in the ground rules. Either group may recess for independent
20 caucuses and conferences as necessary.

Legal References

1. TCA 49-5-60, et seq
2. TCA 49-5-608

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Emergency Closings</h2>	Descriptor Code: 1.8011	Issued Date: 01/06/25
		Rescinds: 1.8011	Issued: 01/05/24

1 The Board of Education authorizes the Superintendent of Schools ~~or their~~ /designee to close schools,
 2 certain schools or individual classrooms in the event of hazardous weather or any other emergency
 3 which presents a threat to the safety or health of students, staff members or school property.¹
 4

5 As soon as the decision to close schools is made, the Superintendent of Schools will notify the public
 6 media and request that an announcement be made. Closings and schedule adjustments will also be
 7 posted on the system’s website, through the school messaging system, and on social media and other
 8 available communication lines.
 9

10 If school is not in session or is dismissed early due to snow or inclement weather, most scheduled
 11 activities in which students are involved will be postponed or cancelled. Athletic events may or may
 12 not be postponed, depending on weather near the event start time.

Legal References

1. [TCA 49-6-3004\(e\)\(1\)](#); [TRR/MS 0520-01-02-.31\(1\)\(a\)\(1\)\(i\)](#); [TCA 58-2-101](#); [TCA 49-2-214](#)

Cross References

Emergency Preparedness Plan 3.202

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Energy Conservation	Descriptor Code: 3.2001	Issued Date: 01/05/24
		Rescinds: 3.2001	Issued: 12/07/20

- 1 Every effort should be made to conserve utilities and help our environment. It is the responsibility of
2 every administrator, staff member, maintenance employee, custodian and student to minimize utility
3 consumption (electricity, gas and water.) All such stakeholders will be expected to be an energy saver.
- 4 The Supervisor of the Maintenance Department will be responsible for monitoring the energy
5 conservation processes at school facilities. This Supervisor shall report to the District Energy Manager
6 on an as needed basis. Specific energy checklists to assist in the minimization of energy consumption
7 will be developed for each facility. Best practices for energy conservation shall be followed and
8 equipment shall be operated at maximum efficiency.
- 9 Johnson City Schools shall amend its policies and action plans as required to strive for continuing
10 compliance with the most recent adoption of the American Society of Heating, Refrigeration, and Air-
11 Conditioning Engineers.
- 12 The District Energy Manager will provide reports on a quarterly basis to school principals, district
13 administration and the Board of Education. The goal of the reports will be to recognize successful
14 conservation practices and to focus attention on underperforming areas.
- 15 Each school should make an effort to emphasize energy education and recognition of Earth Day
16 activities.

Cross References

Project Planning Educational Specifications 3.213
Waste Reduction and Recycling 3.303

Johnson City Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: <p style="text-align: center;"><u>Employment of Non-Certified Classified Administrative and Supervisory Personnel</u></p>	Descriptor Code: <p style="text-align: center;">5.8001</p>	Issued Date: <p style="text-align: center;">04/07/25</p>
		Rescinds: <p style="text-align: center;">5.8001</p>	Issued: <p style="text-align: center;">05/01/06</p>

- 1 ~~Non-certified~~ **Classified** administrative and supervisory personnel shall possess sufficient training and
- 2 experience to perform the services required and such additional qualifications as the Board of
- 3 Education and/or the Superintendent of Schools shall determine.

- 4 Such personnel shall be allowed the same sick leave, personal leave, short term leave, long term leave
- 5 and vacation as certified administrative personnel.

- 6 Years of service awarded will be determined by the Superintendent of Schools after an evaluation of
- 7 the employee's qualifications, experience, degree(s) and skills.

2025 Board Committee Reports

- **Athletic Committee** – Rick Smith, Jonathan Kinnick and Paula Treece
- **Communications Committee** – Celia Martin and Paula Treece
- **Collaborative Learning Council (CLC):**
(Usually, the 4th Tuesday of every month from 3:30-5:30 pm)
 - January 27, 2026 - Paula Treece – (Location: Towne Acres)
 - February 24, 2026 - Jonathan Kinnick – (Location: Fairmont)
 - March 24, 2026 - Rick Smith - (Location: SHHS CTE)
 - August 26, 2025 - Dr. Ginger Carter – (Location: Board Room)
 - September 23, 2025 - Tom Hager – (Location: South Side)
 - October 21, 2025 - Celia Martin – (Location: Indian Trail)
 - November 18, 2025 - Kathy Hall – (Location: Cherokee)
- **Facilities/Capital Improvements/Site Selection Committee** – Dr. Ginger Carter, Kathy Hall and Jonathan Kinnick
- **Finance Committee** – Rick Smith, Tom Hager, Kathy Hall, and Jonathan Kinnick
- **Foundation Board** – Celia Martin and Kathy Hall
- **Policy Committee** – Kathy Hall, plus one other Board Member:

Section	Committee Meets	Board Review 5:00 pm	Board Member
One – School Board Operations	August	November	Jonathan Kinnick
Three – Support Services	September	November	Dr. Ginger Carter
Five – Personnel	October	November	Tom Hager
Six – Students	November	February	Paula Treece & Student Reps
Four – Instructional Services	December	March	Celia Martin
Two – Fiscal Management	January	March	Rick Smith

- **School Zone Assignment Advisory Committee** – Celia Martin, Tom Hager and Paula Treece
- **Sick Leave Bank Trustee** – Tom Hager
- **Superintendent’s Compensation Committee** – Paula Treece (Chair) and Jonathan Kinnick
- **Legislative Liaison** – Paula Treece
- **Safety Security Committee** - Dr. Ginger Carter, Kathy Hall and Jonathan Kinnick
- **Student Activities Committee** – Rick Smith, Kathy Hall, and Paula Treece
- **JC Council of PTAs Committee** - Paula Treece
- **Hall of Fame Committee** – Paula Treece
- **Student Health Advisory Committee: SHAC** - Dr. Ginger Carter and Paula Treece

COMMITTEE	BOARD REP(S)	CO SUPERVISOR/JCS EMPLOYEE
Athletic Committee	Smith, Kinnick, Treece	K. Turner, J. Carter
Communications Committee	Martin, Treece	C. Brooks
Collaborative Learning Council	Rotates by month	A. Frizzell
Facilities/Capital Improvements/Site Selection Committee	Carter, Hall, Kinnick	J. Barnes, G. Wallace, E. Slater
Finance Committee	Smith, Hager, Hall, Kinnick	L. Valley
Foundation Board	Martin, Hall	M. Stukes
Policy Committee	Hall, + board rotation	A. Forbes
School Zone Assignment Advisory Committee	Martin, Hager, Treece	T. Larkey
Sick Leave Bank Trustee	Hager	T. Larkey
Superintendent's Compensation Committee	Treece, Kinnick	L. Valley; A. Forbes
Legislative Liaison	Treece	None
Safety Security Committee	Carter, Hall, Kinnick	G. Wallace
Student Activities Committee	Smith, Hall, Treece	J. Carter
JC Council of PTA's Committee	Treece	None
Hall of Fame Committee	Treece	C. Brooks
Student Health Advisory Committee	Carter, Treece	G. Wallace, J. Norton

BOARD OF EDUCATION CALENDAR OF EVENTS

DECEMBER 2025

December 1, 2025	Regular Board Meeting, 6 p.m., Board Room
December 19, 2025	(1/2 day for students)
December 24-26, 2025	Holidays for all 12-month employees
December 22-Jan.5, 2025	Vacation for students
TBD	BOE Retreat for January or February

JANUARY 2026

January 1, 2026	Holidays for all 12-month employees
January 1, 2026	Holiday for all schools
January 5, 2026	Administrative Day
January 5, 2026	Regular Board Meeting, 6 p.m., Board Room
January 19, 2026	Holiday for All Schools and All 12-month employees

FEBRUARY 2026

February 2, 2026	Special Session to Review Policy, 5 p.m., Maple Room
February 2, 2026	Regular Board Meeting, 6 p.m., Board Room
TBD	TSBA Legislative and Legal Institute
February 16, 2026	Built In Snow Day

MARCH 2026

March 2, 2026	Special Session to Review Policy, 5 p.m., Maple Room
March 2, 2026	Regular Board Meeting, 6 p.m., Board Room
March 13-15, 2026	COSSBA, Louisville, Kentucky
March 16-20, 2026	Spring Break
March 23, 2026 (TBD)	SHHS Awards Program (hosted by BOE), 6 p.m., SH Auditorium

April 2026

April 3, 2026	Vacation for students
April 6, 2026	Regular Board Meeting, 6 p.m., Board Room

May 2026

May 4, 2026	Regular Board Meeting, 6 p.m., Board Room
May 22, 2026	Last Day of School for 2024-2025 SY – ½ day for students
May 23, 2026	Administrative Day
May 23, 2026	SHHS Graduation, 10 a.m. Freedom Hall
May 25, 2026	Holiday for All Schools and All 12-month employees

June 2026

June 1, 2026	Regular Board Meeting, 6 p.m., Board Room
---------------------	--------------------------------------------------

July 2026

July 3, 2026	Independence Day Holiday for all 12-month employees
July 6, 2026 (TBD)	Regular Board Meeting, 6 p.m., Board Room (Subject to change)

Posting	Date Closes	School	Position	Person Replaced/ New Position	Reason for Leaving	Date Leaving	Hire	
3502	10/5/2025	Fairmont	Interim School Counselor	Emily Gibson	Leave	11/07/2025- 03/02/2026	Wilkinson	Donna
3503	10/1/2025	TBD	Threat Assesment Manager	New Position			Goines	Ryan
3509	10/8/2025	MTN View	PE Teacher	Tyler Devault	Transfer New Position	10/3/2025	Geisler	Ashley
3510	10/12/2025	Woodland	Interim Kindergarten teacher	Lucy Wheelan	Leave	10/31/2025- 03/30/2025	Bailey	Candith
3513	10/18/2025	Lake Ridge	ESL Teacher	Patti Janutolo	Retirement	9/30/2025	Gilliam	Della
3515	10/25/2025	Fairmont	Interim Music Teacher (closed using certified Subs)	Cynthia Odom-Higgins	Leave	11/17/2025- 01/09/2026		
3516	10/21/2025	South Side	Interim 4th Grade Teacher	Ashton Meredith	Leave	11/22/2025- 02/03/2026	Ferguson	Jessica
3520	11/1/2025	Mountian View	Interim SPED Resource Teacher	Tina Johnson	Leave	11/05/2025- 12/17/2025		

	Date Closed	School	Position	Person Replaced/ New Positon	Reson For Leaving	Date Leaving	Hire	
3487	9/13/2025	LBMS	Assistant Wrestling coach	Clark Ramey	Resignation	9/2/2025	Hill	Ashlee
		Woodland	RTI Assistant	Sarah Price	Transfer new position		Brooks wilson	Amanda Phyllis
3488	9/14/2025	North Side	RTI Assistant	New Position				
3490	9/13/2025	South Side	Instructional Assistant	New Position			Pajarillaga	Susan
3491	9/14/2025	Fairmont	CDC Assistant	Ben Tuck	Transfer to Lake Ridge	9/8/2025	Fonner	Jessica
		Woodland	Custodian FT	New Position			Korenstra Nave	Melinda James
3493	9/14/2025	Indian Trail						
3494	9/14/2025	Fairmont	PreK Asst SPED	Shaymaa Abousekina	Transfer to Woodland	9/12/2025		
3495	9/22/2025	Mtn. View	Instructional Assistant	Latanna Medina	resignation	5/23/2025	Wright	Heather
3498	9/23/2025	ITMS	RTI Assistant	Ronald Sells	No Show		Graham	Rachel
3499	10/2/2025	Woodland	Interim Educational Assistant	Ashley Quentai	Leave	10/03/2025- 11/21/2025	Oncale	Ricky
3500	9/29/2025	Woodland	Little Eagles Infant/Toddler Caregiver	Mouna YOUSEFF	Resignation	9/23/2025	Mehl	Rachel
3501	9/29/2025	Cherokee	Instructional Assistant	Melissa Sawyer	Rsignation	9/23/2025	Heis	Ian
3505	10/10/2025	CTE	Topper Tots/Infant/Toddler	Kasidee Clarke	Resignation	7/13/2025		
3506	10/6/2025	SHHS	SPED Assistant	Juliett Galban? Julie Douglas	No show replacing Douglas	9/29/2025	CLOSED NOT FILLING	
3507	10/6/2025	SHHS	Interim Care Counselor	Kaia Reis	Transfer	10/1/2025	Putnam	Kimberly
3508	10/6/2025	LBMS	Patriot Academy IA	Stephanie Smallwod	Resignation	9/29/2025	Forbis	Michelle
3511	10/12/2025	Fairmont	PreK Asst SPED	Abigail Bailey	Resignation	10//02/2025		
3514	10/13/2025	Mtn. View	School Nurse	Lindsey Hendricks	Resignation	10/31/2025		
3517	10/27/2025	SHHS	Assistant Wrestling Coach	New Position				
3518	10/30/2025	Woodland	Evening Custodian	Melinda Korenstra	Resignation	11/14/2025		
3519	10/27/2025	LBMS	SPED Assistant	Mary McCorquodale	Transfer to LR	8/25/2025	Clymens	Jeannie
3521	11/6/2025	Lake Ridge	Instructional Assistant	Alexis Campbell	Resignation	11/7/2025		
3522	11/2/2025	LBMS	RTI Assistant	Michelle Forbis	resignation- move full time	10/30/2025		
3524	11/6/2025	TBD	Cafe Worker	New Positon				
3525	11/9/2025	Woodland	EduCare Assistant	New Position				



Donation Submittal to BOE Form

School/Program: Cherokee Elementary School

From: Northwest Tennessee Automotive Group, LLC

Date: 10/27/25

Amount: \$ 4,000.00

Donor: Johnson City Nissan

Donation Stipulation/Restriction:

The donation from Johnson City Nissan is part of the JC Nissan Cares Community Program.

The donation is to assist with student programs, school supplies, extracurricular activities, etc.

(RECEIVED 10/27/2025 - MB)



Donation Submittal to BOE Form

School/Program: Cherokee Elementary School

From: Danielle Bowling-Bookkeeper

Date: 10/28/25

Amount: \$200.00

Donor: Cathy Pate

Donation Stipulation/Restriction:

Camp Expore Field Trip

(RECEIVED 10/28/2025 - MB)



JOHNSON CITY SCHOOLS

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Dr. Erin Slater, Superintendent of Schools

Donation Submittal to BOE Form

School/Program: **Fairmont**

From: Beth Baldwin

Date: 11/5/25

Amount: \$ 250.00

Donor: Fairmont PTA

Donation Stipulation/Restriction/Use:

For student needs, clothing, laundry detergent
for washing kids cloths that have accidents
at schools. Foods

(RECEIVED ON 11/5/2025 - MB)



BOARD OF EDUCATION

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Donation Submittal to BOE Form

School/Program: **Fairmont**

From: Beth Baldwin

Date: 11/5/25

Amount: \$ 50.00

Donor: Robert Devane

Donation Stipulation/Restriction/Use:

For students needs, instruction Instructional supplies

(RECEIVED ON 11/5/2025 - MB)



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Donation Submittal to BOE Form

School/Program: Lake Ridge

Form Submitted From: Tiffany Hibbitts

Date: 11/7/25

Amount: \$5686.15

Donor: Johnson City Public Schools Foundation Grant

Donation Stipulation/Restriction/Use:

Teacher: Maria Labarbera-3-D printer. Teacher: Kami Preston- Outdoor math lab materials.

Teacher: Jana Counts- Math stackers. Teacher Ann Ferenbach- brayers and ink trays

Teacher: Erin Lujan- story telling kits. Teacher: Joey Pugh- robot iPads.

(RECEIVED ON 11/7/2025 - MB)



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Donation Submittal to BOE Form

School/Program: Lake Ridge

Form Submitted From: Tiffany Hibbitts

Date: 11/12/25

Amount: \$60.00 (value)

Donor: Lowes Home Improvement

Donation Stipulation/Restriction/Use:

20 CARDBOARD BOXES FOR MULTI-AGE "DRIVE-IN MOVIE EXPERIENCE"

(RECEIVED ON 11/12/2025 - MB)



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Donation Submittal to BOE Form

School/Program: Lake Ridge

Form Submitted From: Tiffany Hibbitts

Date: 10/29/25

Amount: \$27.33

Donor: Parents/students

Donation Stipulation/Restriction/Use:

Library books, supplies, materials & P.E equipment

(Recieved on 10/31/2025 - MB)



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Donation Submittal to BOE Form

School/Program: MOUNTAIN VIEW ELEMENTARY

From: DR. CHELSEA LEE

Date: 10/31/20

Amount: \$ 2,594.77

Donor: AXIS INTEGRATED

Donation Stipulation/Restriction:
FOR SPIRIT SQUAD UNIFORMS

(Received on 10/31/2025 - MB)



JOHNSON CITY SCHOOLS

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Dr. Erin Slater, Superintendent of Schools

Donation Submittal to BOE Form

School/Program: North Side Elementary

Form Submitted From:

Madison Olson / Bookkeeper

Date: 10-28-25

Johnson City NISSAN

Amount: \$4,000.00

Donor: Johnson City Nissan

Donation Stipulation/Restriction/Use:

This is a restricted donation that is to be used
on Classroom Technology.

(RECEIVED ON 10/28/2025 - MB)



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Donation Submittal to BOE Form

School/Program: North Side Elementary

Form Submitted From:

Madison Olson / Bookkeeper

Date: 10-29-25

Amount: 200.⁰⁰

Donor: Charles Muse

Donation Stipulation/Restriction/Use:

This is a restricted donation to be used for
the North side food pantry.

(RECEIVED ON 10/29/2025 - MB)



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Donation Submittal to BOE Form

School/Program: South Side / Barnett Grant

From: Leah Knotts

Date: 11/10/2025

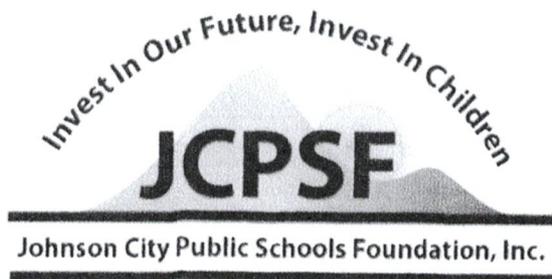
Amount: \$760.97

Donor: JCPSF

Donation Stipulation/Restriction:

Johnson City Public School Foundation grant awarded to Shannon
Barnett at South Side for Math with Meaning: Putting Math in the
Hands of Students.

(RECEIVED ON 11/10/2025 - MB)



To: Ms. Kaytee Jones
 Principal, Southside Elementary School
 From: JCPS Foundation Grant Committee
 Re: Your teachers' grant requests

Thank you for encouraging your teachers to apply for a grant through the Johnson City Public Schools Foundation. It is my pleasure to inform you that some of your teachers' grant requests have been funded!

Teacher	Grant Title	Amount Funded
Shannon Barnett	Math with Meaning: Putting Math in the Hands of Students	760.97

The grant committee felt that these grant requests represented a real need in the classrooms and school. A check for **\$760.97** is enclosed. Teachers have been instructed to make their purchases through your school bookkeeper using normal school purchasing procedures. All purchases should be completed before May 1, 2026. We ask that the teachers submit to the Foundation by January 31, 2026, proof of purchase for their grant (copy of the purchase order or other documentation) along with the evaluation that will be found on the website. Failure to submit this evaluation and proof of purchase will result in the teacher being ineligible for future grants. (We're serious about this.)

These grant purchases become the property of Johnson City Schools and should be entered in your school's inventory. If a teacher transfers from your school, grant purchases are to remain at the original school site. Please assist us in helping them understand this.



JOHNSON CITY SCHOOLS

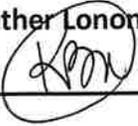
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Dr. Erin Slater, Superintendent of Schools

Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School_____

Form Submitted From:

Kelsey Walker/Heather Lonon

_____ 

Date: 11/5/2025_____

Amount: \$3790.65_____

Donor: JCPS Foundation_____

Donation Stipulation/Restriction/Use:

To fund specific grants submitted by teachers at our school

(RECEIVED ON 11/6/2025 - MB)

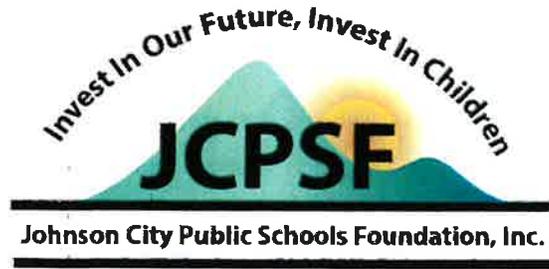


BOARD OF EDUCATION

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Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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To: Dr. Kelsey Walker
 Principal, Liberty Bell Middle School
 From: JCPS Foundation Grant Committee
 Re: Your teachers' grant requests

Thank you for encouraging your teachers to apply for a grant through the Johnson City Public Schools Foundation. It is my pleasure to inform you that some of your teacher's grant requests have been funded!

Teacher	Grant Title	Amount Funded
Audrey Nicole Steele	Babel Fish, Lost in Translation	629.94
Megan Harmon	Hands on Health: Empowering Students Through Play and Practice	464.14
Stephanie Elliott	Sound Matters: Equipping Students for Digital Storytelling	1459.72
Brooke Velsor	Poses with Purpose: Tools for Tomorrow's Illustrators	191.80
Megan Leathers	Building Independence and Academic Engagement through Task Boxes	1044.75

The grant committee felt that these grant requests represented a real need in the classrooms and school. A check for **\$3,790.65** is enclosed. Teachers have been instructed to make their purchases through your school bookkeeper using normal school purchasing procedures. All purchases should be completed before May 1, 2026. We ask that the teachers submit to the Foundation by January 31, 2026, proof of purchase for their grant (copy of the purchase order or other documentation) along with the evaluation that will be found on the website. Failure to submit this evaluation and proof of purchase will result in the teacher being ineligible for future grants. (We're serious about this.)

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Dr. Erin Slater, Superintendent of Schools

Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School_____

Form Submitted From:

Kelsey Walker/Heather Lonon

Date:11/4/2025

Amount: 1947.96

Donor: LBMS Basketball Booster Club

Donation Stipulation/Restriction/Use:

To cover the cost of various gear for the girls basketball team

(RECEIVED ON 11/5/2025 - MB)



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Donation Submittal to BOE Form

School/Program: SHHS CTE
TEACHING AS A PROFESSION

From: Wendy Whitmore

Date: 10/27/25

Sturgill Orthodontics

Amount: \$250 -

Donor: Sturgill Orthodontics

Donation Stipulation/Restriction/Use:

To support Fall Leadership Conference attendance

(RECEIVED ON 10/27/2025 - MB)



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Donation Submittal to BOE Form

School/Program: Science Hill High School

Form Submitted From:

Vanthournout / Alyssa Lane

Date: 11/5/25

Amount: \$ 500

Donor: HomeTrust Bank

Donation Stipulation/Restriction/Use:

Trick-or-Treat candy

(RECEIVED ON 11/10/2025 - MB)



BOARD OF EDUCATION

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Donation Submittal to BOE Form

School/Program: Fellowship of Christian Athletes - STHS

Form Submitted From:

NANCY McDONALD

Date: 10-30-25

Amount: \$ 50.00

Donor: SOLA Fide Foods INC

Donation Stipulation/Restriction/Use:

TOWNS FIELDS OF FAITH

(RECEIVED ON 11/10/2025 - MB)



BOARD OF EDUCATION

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Dr. Erin Slater, Superintendent of Schools

Donation Submittal to BOE Form

School/Program: Fellowship of Christian Athletes SHHS

Form Submitted From:

NANCY McDONALD

Date: 10-30-25

Amount: \$ 50.00

Donor: Big Boy Burrito, Inc

Donation Stipulation/Restriction/Use:

TOWNS FIELDS OF FAITH Acct 80102

(RECEIVED ON 11/10/2025 - MB)



BOARD OF EDUCATION

Jonathan Kinnick, Chair Paula Treece, Vice Chair Rick Smith, Secretary
Dr. Ginger Carter Thomas Hager, Jr Kathy Hall Celia Martin

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





JOHNSON CITY SCHOOLS

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

Donation Submittal to BOE Form

School/Program: SHHS

Form Submitted From:

Tim Vanthournout

Date: 10-28-25

Amount: \$250.00

Donor: C. NATHANIEL + ASSOC
NORTH WEST MUTUAL

Donation Stipulation/Restriction/Use:

TRICK OR TREAT CANDY

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Donation Submittal to BOE Form

School/Program: SHHS ARMY JROTC

Form Submitted From: Michael Mestan

Date: 23 OCT 2025

Amount: \$ 20.00

Donor: Cindy Lafollette

Donation Stipulation/Restriction/Use:

Parent Donation

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Donation Submittal to BOE Form

School/Program: Science Hill
Msc Store

Form Submitted From: Teresa Bishop

Date: 11/12/2025

Amount: 3 Boxes (42 count)

Donor: Debbie Banner

24 (12oz) Variety Chips
24 (12oz) Dr Pepper
24 (12oz) Pepsi

22 boxes of - movie candy variety
(movie candy) (\$1.00 a box)

Donation Stipulation/Restriction/Use:
Incentive Store

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Donation Submittal to BOE Form

School/Program: Science Hill Market Street Campus

Form Submitted From:

Jeremy Malone

Date: 11/5/25

Amount: see below

Donor: Edmentum

Donation Stipulation/Restriction/Use:

Incentive Store - 3 boxes of Gusher fruit snacks,
1 box 40 count chips, 1 box 30 count candy bars,
1 box 12 count Starbucks coffees,

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Donation Submittal to BOE Form

School/Program: Science Hill Market Street Campus

Form Submitted From:

Shanna Fudge

Date: 11/4/25

Amount: _____

Donor: Herb Greenlee

Donation Stipulation/Restriction/Use:

Market Street Campus- 3 cases of sports drinks,
3 boxes of chips, 3 cases of water, 2 boxes
of cookies, 1 box of crackers

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December 2025 Professional Development (as of 11/13/2025)

Title	Categories	Start Date	Instructor	Confirmed
SHHS Algebra 1 Content Meeting	All Classes	12/2/2025	Amy Rigsby	1
LBMS Leadership Team Meeting	All Classes	12/10/2025	Dr. Kelsey Walker	3
LBMS SST Monthly Meeting	All Classes	12/16/2025	Sarah Taylor	4
SHHS Algebra 1 Content Meeting	All Classes	12/16/2025	Amy Rigsby	1
ITMS/LBMS District Monthly Content Meetings	All Classes	12/17/2025	Dr. Chris Feathers; Dr. Kelsey Walker	5
			TOTAL	14

(LBMS SST: Liberty Bell's Student Success Team)

2025 Board Committee Reports

- **Athletic Committee** – Rick Smith, Jonathan Kinnick and Paula Treece
- **Communications Committee** – Celia Martin and Paula Treece
- **Collaborative Learning Council (CLC):**
(Usually, the 4th Tuesday of every month from 3:30-5:30 pm)
 - January 27, 2026 - Paula Treece – (Location: Towne Acres)
 - February 24, 2026 - Jonathan Kinnick – (Location: Fairmont)
 - March 24, 2026 - Rick Smith - (Location: SHHS CTE)
 - August 26, 2025 - Dr. Ginger Carter – (Location: Board Room)
 - September 23, 2025 - Tom Hager – (Location: South Side)
 - October 21, 2025 - Celia Martin – (Location: Indian Trail)
 - November 18, 2025 - Kathy Hall – (Location: Cherokee)
- **Facilities/Capital Improvements/Site Selection Committee** – Dr. Ginger Carter, Kathy Hall and Jonathan Kinnick
- **Finance Committee** – Rick Smith, Tom Hager, Kathy Hall, and Jonathan Kinnick
- **Foundation Board** – Celia Martin and Kathy Hall
- **Policy Committee** – Kathy Hall, plus one other Board Member:

Section	Committee Meets	Board Review 5:00 pm	Board Member
One – School Board Operations	August	November	Jonathan Kinnick
Three – Support Services	September	November	Dr. Ginger Carter
Five – Personnel	October	November	Tom Hager
Six – Students	November	February	Paula Treece & Student Reps
Four – Instructional Services	December	March	Celia Martin
Two – Fiscal Management	January	March	Rick Smith

- **School Zone Assignment Advisory Committee** – Celia Martin, Tom Hager and Paula Treece
- **Sick Leave Bank Trustee** – Tom Hager
- **Superintendent’s Compensation Committee** – Paula Treece (Chair) and Jonathan Kinnick
- **Legislative Liaison** – Paula Treece
- **Safety Security Committee** - Dr. Ginger Carter, Kathy Hall and Jonathan Kinnick
- **Student Activities Committee** – Rick Smith, Kathy Hall, and Paula Treece
- **JC Council of PTAs Committee** - Paula Treece
- **Hall of Fame Committee** – Paula Treece
- **Student Health Advisory Committee: SHAC** - Dr. Ginger Carter and Paula Treece

COMMITTEE	BOARD REP(S)	CO SUPERVISOR/JCS EMPLOYEE
Athletic Committee	Smith, Kinnick, Treece	K. Turner, J. Carter
Communications Committee	Martin, Treece	C. Brooks
Collaborative Learning Council	Rotates by month	A. Frizzell
Facilities/Capital Improvements/Site Selection Committee	Carter, Hall, Kinnick	J. Barnes, G. Wallace, E. Slater
Finance Committee	Smith, Hager, Hall, Kinnick	L. Valley
Foundation Board	Martin, Hall	M. Stukes
Policy Committee	Hall, + board rotation	A. Forbes
School Zone Assignment Advisory Committee	Martin, Hager, Treece	T. Larkey
Sick Leave Bank Trustee	Hager	T. Larkey
Superintendent's Compensation Committee	Treece, Kinnick	L. Valley; A. Forbes
Legislative Liaison	Treece	None
Safety Security Committee	Carter, Hall, Kinnick	G. Wallace
Student Activities Committee	Smith, Hall, Treece	J. Carter
JC Council of PTA's Committee	Treece	None
Hall of Fame Committee	Treece	C. Brooks
Student Health Advisory Committee	Carter, Treece	G. Wallace, J. Norton

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

- **December 1, 2025, Regular Board Meeting, 6 p.m., Board Room**
- **January 5, 2026, Regular Board Meeting, 6 p.m., Board Room**
- **February 2, 2026, Special Session to Review Policy, 5 p.m., Maple Room**
- **February 2, 2026, Regular Board Meeting, 6 p.m., Board Room**
- **March 2, 2026, Special Session to Review Policy, 5 p.m., Maple Room**
- **March 2, 2026, Regular Board Meeting, 6 p.m., Board Room**
- **April 6, 2026, Regular Board Meeting, 6 p.m., Board Room**
- **May 4, 2026, Regular Board Meeting, 6 p.m., Board Room**
- **June 1, 2026, Regular Board Meeting, 6 p.m., Board Room**